



Delicious Food for a Better Life

SUSTAINABILITY REPORT 2024



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MESSAGE FROM THE CEO

GRI 2-22

Dear stakeholders,

I am pleased to present Sigma’s 2024 Sustainability Report, which outlines our new purpose, “Delicious Food for a Better Life”, and the alignment of our strategy to which our efforts in Sustainability are key. 2024 became a year in which we achieved remarkable steps forward in our sustainability commitments, setting the stage for the final effort to meet our 2025 goals. Thanks to the dedication shown by every member of Sigma, whose passion and ingenuity drives our transformation, we continue strengthening our position as leaders in the food industry.

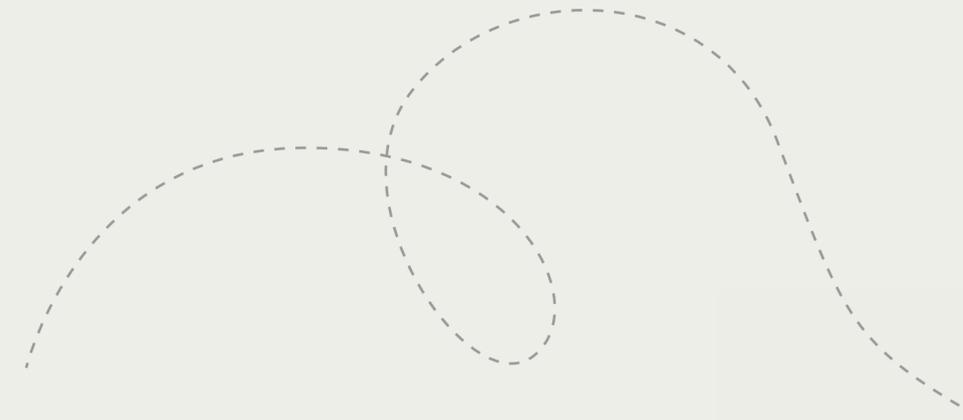
Sustainability Performance

With the consumer at the heart of everything we do, we continue investing in Research & Development and launched over 1,930 new products, including diversified protein offerings that enhance quality of life through

innovation. Our Nutrition and Health Unit, integrated within our central R&D area, collaborated closely to align innovations with consumer dietary needs, while our rigorous Quality & Food Safety Model ensured that we consistently delivered high-quality products to our customers. These actions underscore our commitment to delight consumers with high quality nutritious, and delicious food choices.

98% of our manufacturing facilities are GFSI certified.

Sigma’s culture, capabilities, and systems play a critical role in our strategic framework, strengthening the organization for the future. In 2024, we reinforced our commitment to the development and wellbeing of our employees by evolving our culture. We are confident



that by doing so, we have strengthened engagement, recognition, and professional development, ensuring our employees thrive in an inclusive, safe, and motivating environment.

Furthermore, we published our global Diversity, Equity & Inclusion (DEI) Policy and rolled out targeted programs across all regions; we delivered nondiscrimination and unconscious bias training and provided leaders with specialized inclusive leadership sessions. These initiatives foster psychological safety, drive cultural diversity, and reinforce our belief that wellbeing thrives when every colleague feels respected, supported, and empowered.





Additionally, we strengthened the positive impact of our value chain by increasing the percentage of evaluated suppliers to 57% and expanded partnerships with direct farm producers to implement sustainability projects, such as biodigester installations, that reduce methane emissions and generate renewable energy for local use. We also continue to advance in extending our Animal Welfare certifications to additional operations within our value chain. In addition, we remain committed to donation food to communities in need through coordinated efforts with NGOs and local food banks. By embedding sustainability practices across procurement, on-farm projects, and community engagement, we continue to create shared economic and social value, reinforcing our role as a responsible partner throughout the entire food industry.

Regarding our environmental efforts, this year we invested in our Climate Action, Refrigerant Conversion, and Water Management programs. In addition, we reduced our water consumption and CO₂eq emis-

sions intensity per ton of food produced by 19% and 23%, respectively, compared to our baselines. We also avoided 715 tons of virgin plastic in our packaging through lightweighting and recycled-content initiatives and began developing a comprehensive waste management strategy. These results reflect our systematic approach, combining capital investment, process optimization, and supplier engagement to minimize our environmental footprint while delivering high-quality products.

Financial Performance

We closed the year with our fourth consecutive year of revenue growth, driven by three years of volume expansion, demonstrating the resilience and strength of our diversified portfolio.

Full year 2024 revenues totaled US \$8.80 billion, a 19% increase versus 2023, while total volume rose to 1,829 k tons, a 3% increase over 2023, supported by robust demand in both core and new growth business units. On the other hand, full year EBITDA

reached US \$1.046 billion, expanding our margin to 11.9%, the highest in several years due primarily to cost discipline strategies and network optimizations.

These results underscore the resilience of our business strategy: disciplined pricing, volume gains, and ongoing efficiency initiatives paired with innovative platforms for new businesses to deliver balanced, sustainable financial outcomes.

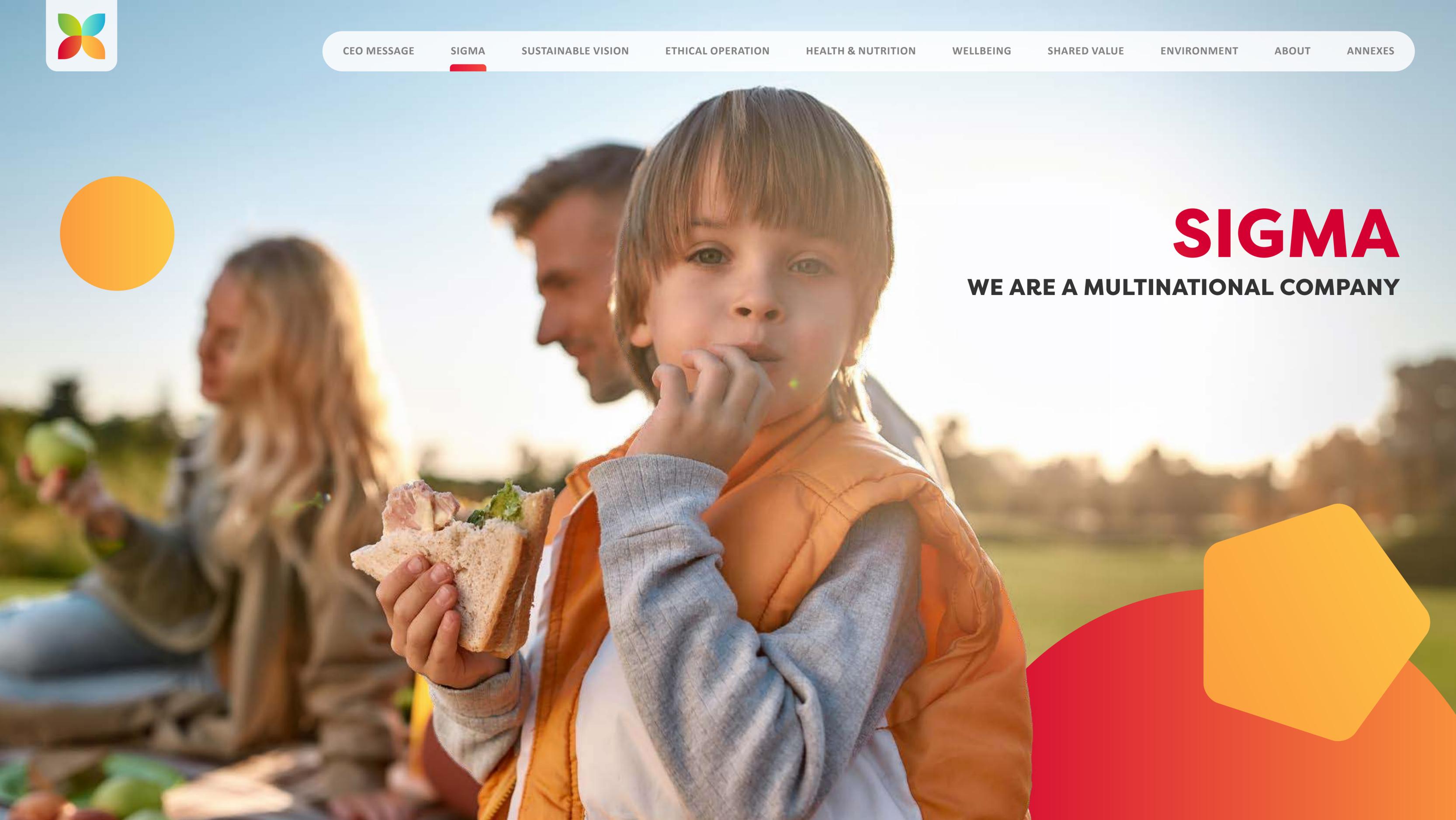
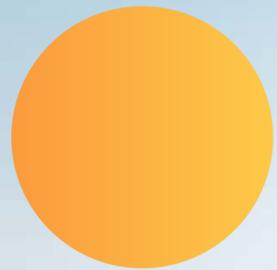
Looking Ahead

As we approach 2025, we will continue intensifying efforts to meet our remaining sustainability commitments while paving the way for our next set of ambitious goals. I extend my sincere gratitude to every employee for their unwavering dedication. Together, we will continue advancing to fulfill our shared purpose to provide: **“Delicious Food for a Better Life”**.



Thank you for your continued support, trust and partnership.
Sincerely,

Rodrigo Fernández
CHIEF EXECUTIVE OFFICER



SIGMA

WE ARE A MULTINATIONAL COMPANY





We are Sigma

GRI 2-1, 2-6

Sigma is a multinational company that offers Delicious Food for a Better Life. The company has been a subsidiary of ALFA, S.A.B. de C.V., since 1980.

PRODUCTS

-  COOKED AND FRESH MEATS
-  DRY MEATS
-  DAIRY
-  OTHER FROZEN AND REFRIGERATED FOODS
-  ALTERNATIVE PROTEINS
-  SNACKING

2024 HIGHLIGHTS

1.8 MILLION
tons of food produced

US \$8.8 BILLION
Revenues

47,000+
employees



Global Presence

GRI 2-1, 2-6

17
countries

4
regions

64
manufacturing facilities

201
distribution centers

640K
points of sale

Global presence,
local favorites.

UNITED STATES

- 8 manufacturing facilities
- 20 distribution centers
- 131K+ points of sale
- 100+ vehicles

MEXICO

- 24 manufacturing facilities
- 125 distribution centers
- 360K+ points of sale
- 6,800+ vehicles

LATIN AMERICA

- 12 manufacturing facilities
- 29 distribution centers
- 92K+ points of sale
- 860+ vehicles

Costa Rica
Dominican Republic
Honduras
Guatemala
Ecuador
El Salvador
Nicaragua
Peru

EUROPE

- 20 manufacturing facilities
- 27 distribution centers
- 42K+ points of sale
- 990+ vehicles

Spain
France
Portugal
Belgium
The Netherlands
Germany
Romania



100+
recognized
brands

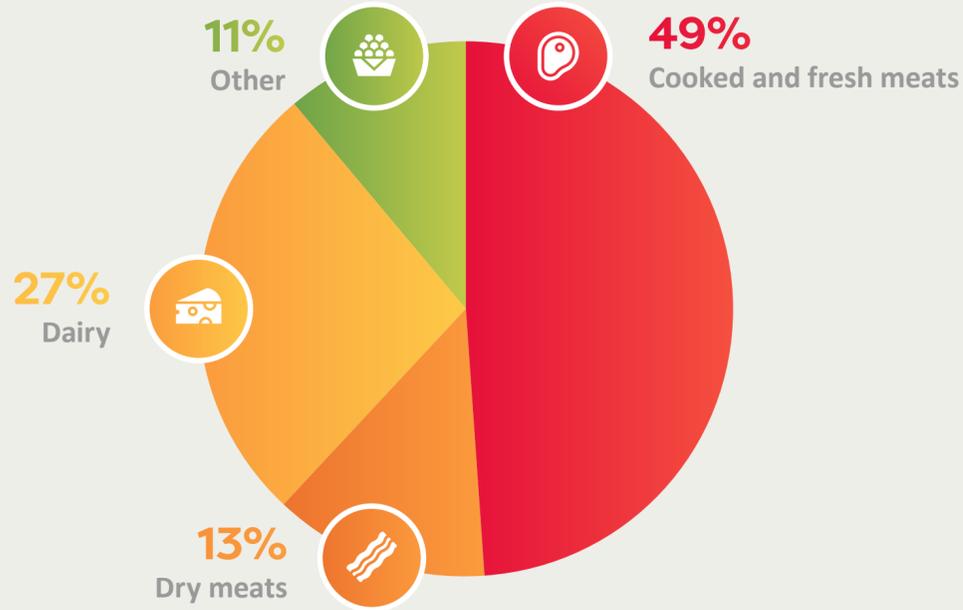


Product Categories and Brands

GRI 2-6

We offer a diversified portfolio with leading brands in different market segments, which allows us to increase our market share in several categories.

CATEGORIES

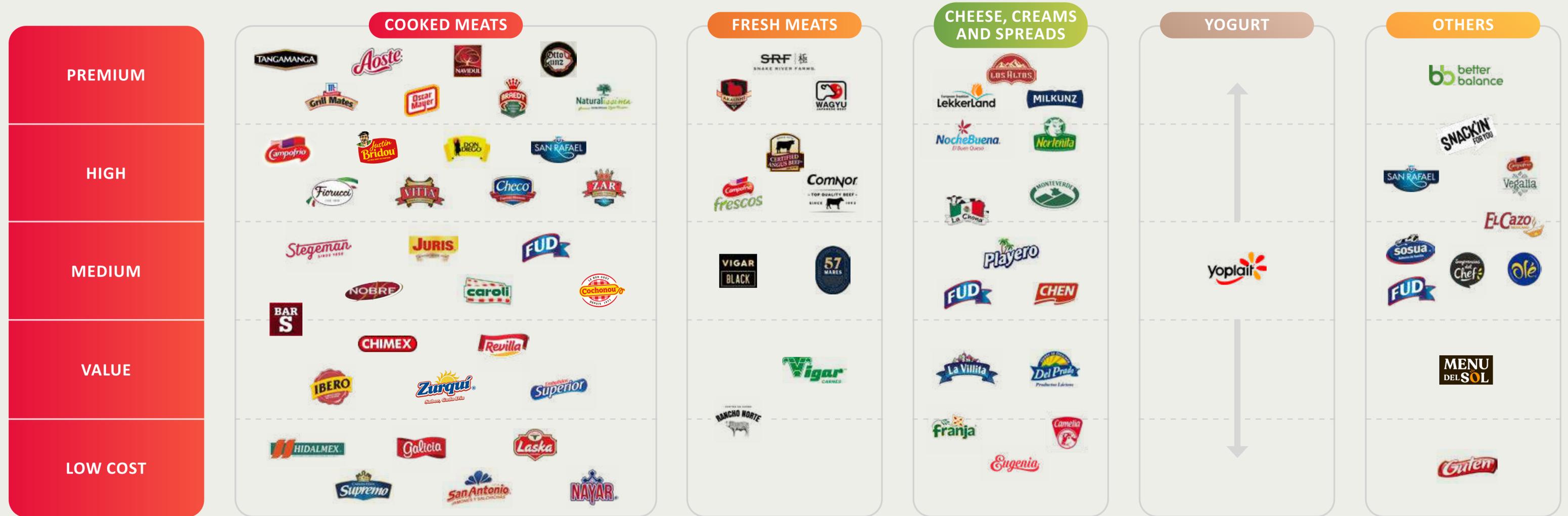


16 brands with sales of over US \$100 million a year





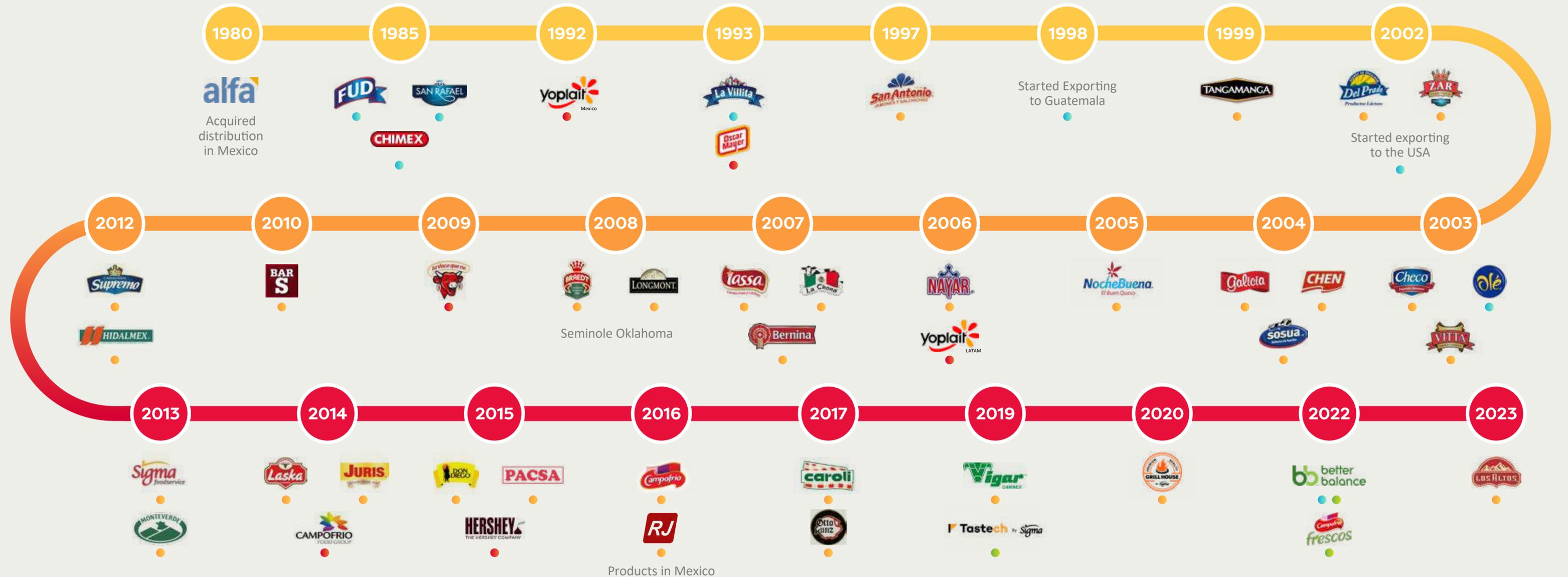
PORTFOLIO: LEAD BRANDS AND MARKET SEGMENTATION





Our Journey

● Mergers and Acquisitions ● Commercial Agreements ● Organic Growth ● Growth Business Unit

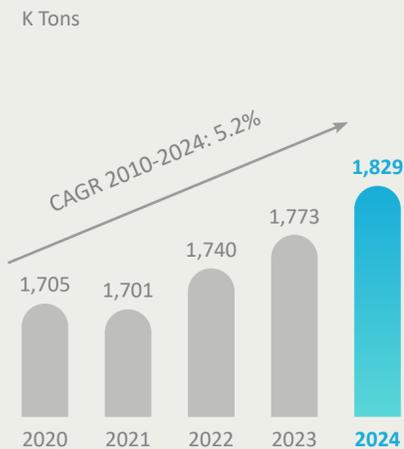




2024 Financial Performance

VOLUME

1,829
k Tons



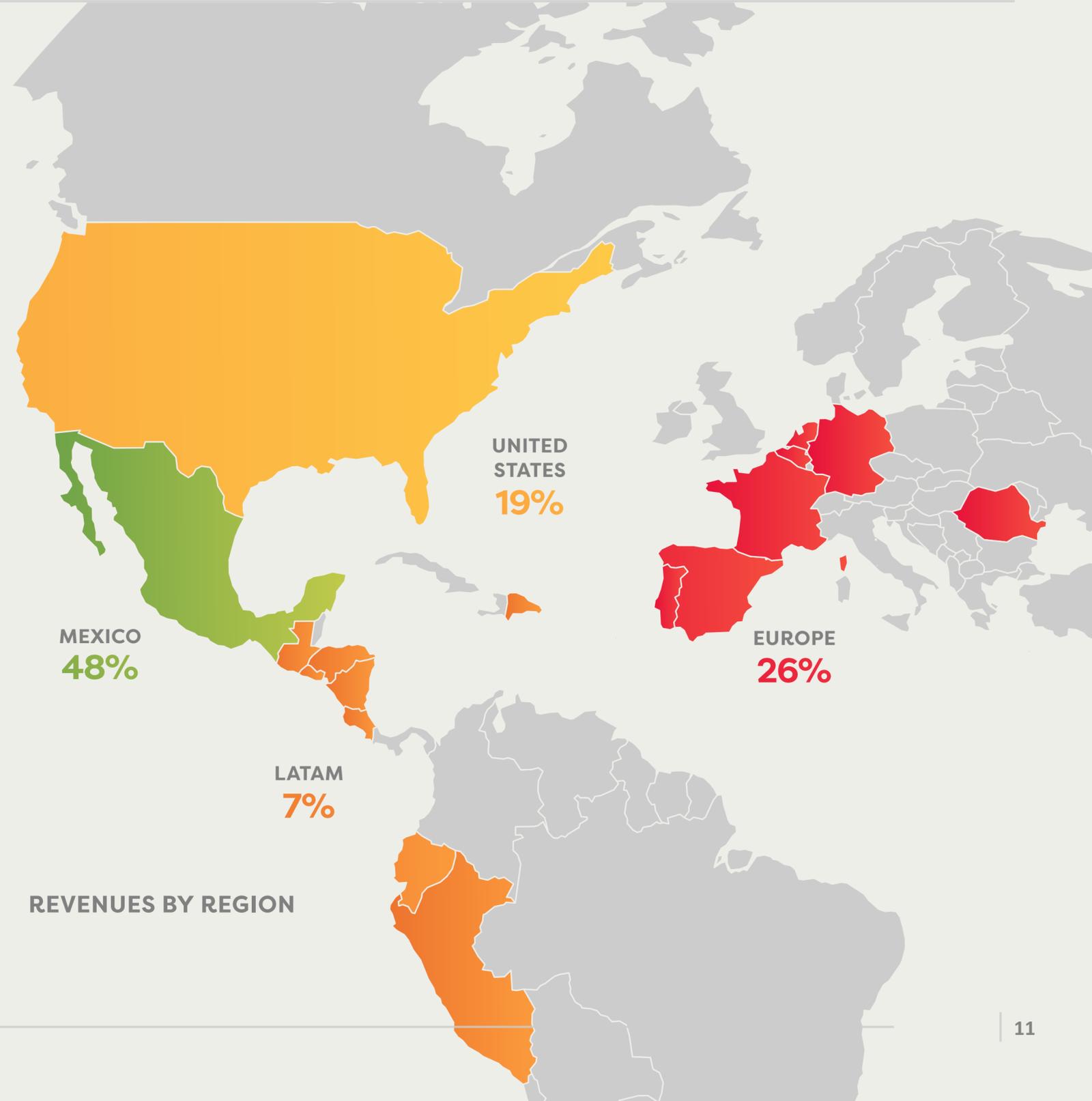
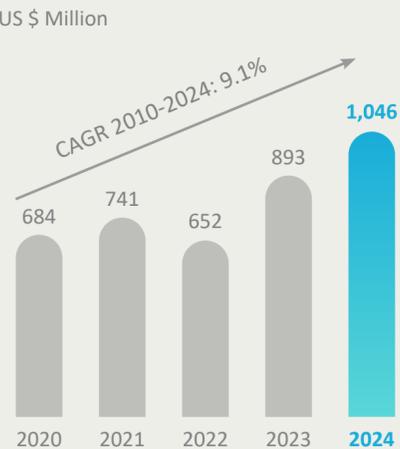
REVENUE

8,804
US\$ million



EBITDA

1,046
US\$ million





Sigma's Transformation

We are evolving to position our organization for long-term success and to serve future generations. **We firmly believe that sustainable growth is driven by translating our purpose into action, and aligning our legacy with our vision for the future.**

Through a comprehensive global analysis of trends alongside a collective effort shaped by leaders from all of our regions and Business Units, we define a new purpose and strategy which will reinforce our business model and unlock Sigma's full potential. By aligning our innovation efforts, our renewed purpose and strategy will enable us to drive impactful solutions and create new opportunities for consumers.

The distinguished trajectory and great responsibility we have as a food company motivates us to take an active role in shaping and advancing the future of food, with the firm purpose to provide: **"Delicious Food for a Better Life"**.

Our promise to always provide great tasting, flavorful food.

Delicious Food for a Better Life

Our ambitious commitment to make life even better for people and the planet.



This new purpose expands the possibilities for Sigma to achieve our goal of becoming and positioning ourselves as a leading global player in the food industry. **To fulfill our purpose, we rely on three key ingredients:**



Delighting our consumers by creating joyful experiences.



Ensuring that each of our products are made with the highest quality, nutrition and have the best flavor.



Caring about our planet, our colleagues, communities, and consumers.



Strategy

In line with our transformation and new purpose to provide **“Delicious Food for a Better Life”**, we evolve our strategy by adding a new pillar: Explore the Future, reinforcing our commitment to our key stakeholders and developing capabilities to explore and discover additional value for our current and future offering.

In the coming years, we will continue to exploit the growth potential that is close to our core business, while enhancing our operating model.



STRATEGY



STRENGTHEN THE CORE

- Consumer-centric innovation
- Brand equity
- Efficiency and profitability



NEW RESOURCES OF REVENUE

- Local opportunities
- Scalable categories
- New business models



STRENGTHEN THE ORGANIZATION

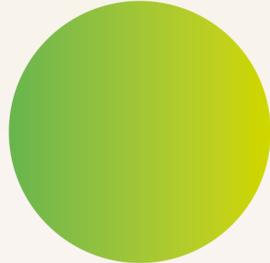
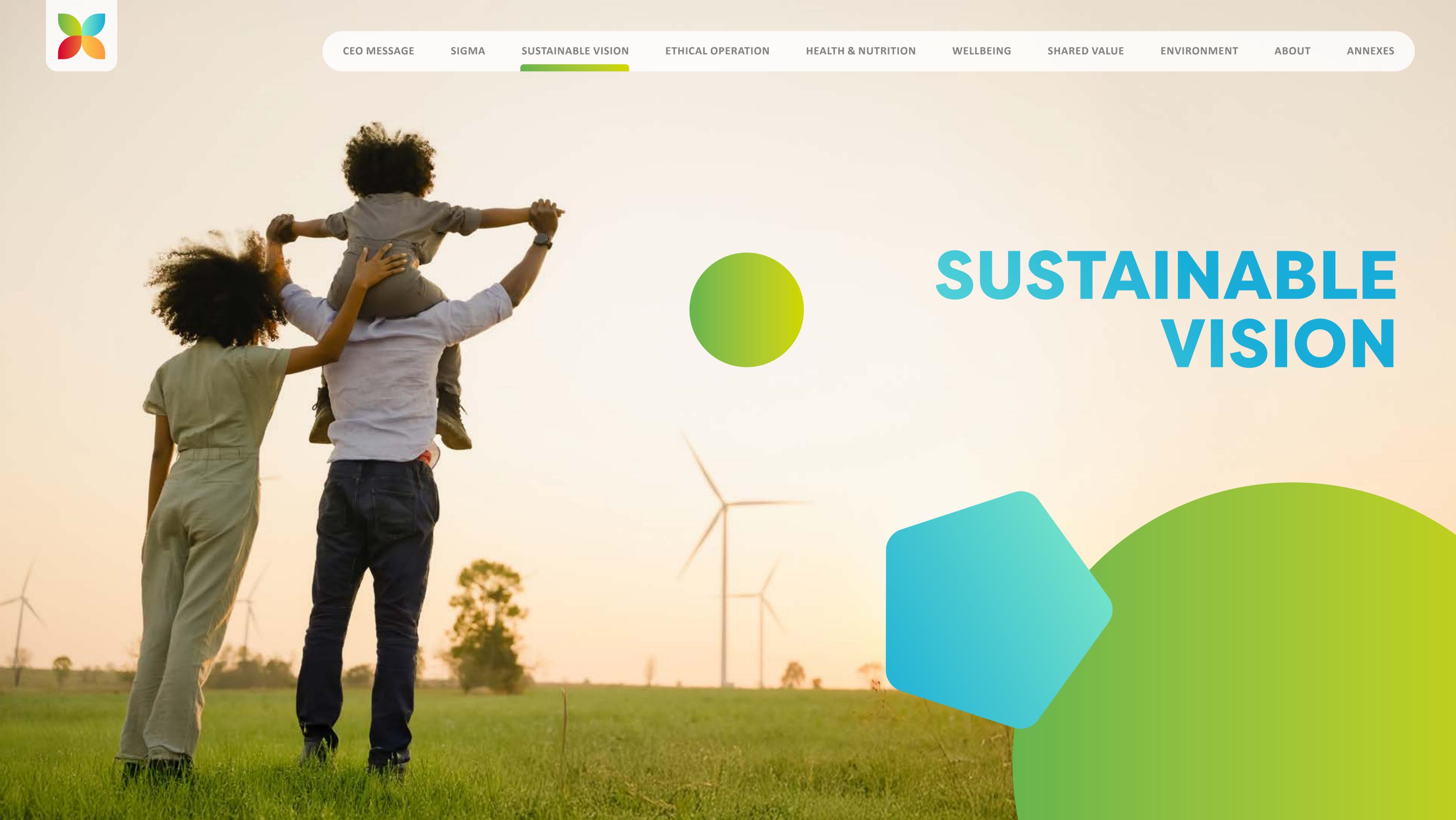
- Culture
- Capabilities
- Systems



EXPLORE THE FUTURE

- Nutrition
- Health
- Sustainability

● Recently incorporated



SUSTAINABLE VISION





Sustainability Strategy

GRI 2-23

We are dedicated to nurturing our communities through delicious food offerings, prioritizing the well-being of our employees and suppliers, and upholding our responsibility to environmental stewardship. To reach our vision of becoming a sustainable company, Sigma has developed a comprehensive strategy anchored in four key pillars.

These pillars are the foundation that supports our sustainability approach, defined through an in-depth analysis of our stakeholders' needs and interests, combined with insights into the challenges and opportunities identified within Sigma. By integrating all these variables into our materiality analysis and sustainability framework, we aim to strategically allocate our resources to the initiatives that drive meaningful impact and are most relevant for our long-term growth.

OUR FOUR KEY PILLARS

ENVIRONMENT

We focus on reducing our environmental impact by using resources more efficiently.

WELLBEING

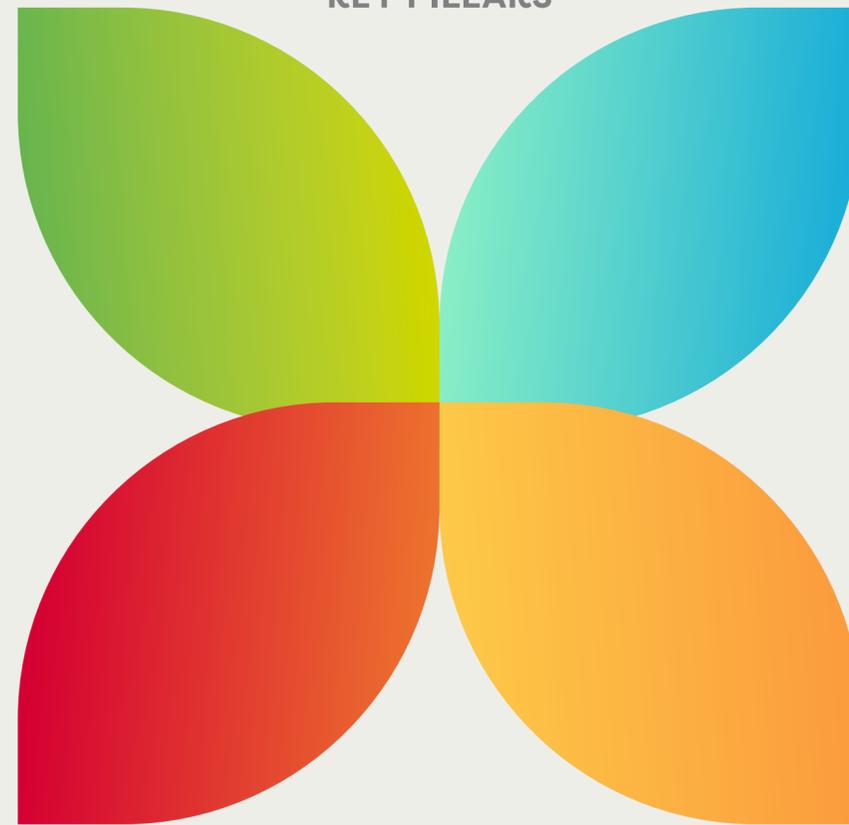
We commit to establishing conditions that motivate and make it easier for our employees and people to adopt habits that improve their quality of life.

HEALTH AND NUTRITION

We promote healthy lifestyles through the nutritional profile of our products.

SHARED VALUE

We create economic and social value through our strategic practices and share them to stimulate development and strengthen our value chain.





Materiality

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

In 2016, we conducted a comprehensive materiality analysis through a third party to identify the most relevant aspects for Sigma and its various stakeholders. This analysis was crucial for defining an efficient strategy from 2018 to 2025. The process involved five key steps:

- 1 Stakeholder Engagement:** We engaged with a diverse group of stakeholders through various channels to gather their insights and concerns through surveys and benchmarking against industry peers.
- 2 Identification of Relevant Topics:** We identified environmental, social, and governance (ESG) topics that are pertinent to our industry. This step ensured that we considered a broad spectrum of issues that can impact our operations and stakeholders.
- 3 Alignment with Global Standards:** We aligned our analysis with the United Nations Sustainable Development Goals (UN SDGs) to ensure that our key material topics contribute to global sustainability efforts.

- 4 Prioritization of Topics:** Through a diligent evaluation process, we prioritized the identified topics based on their significance to both Sigma and our stakeholders. This involved assessing the potential impact and relevance of each topic.

- 5 Definition of Material Topics:** As a result of this analysis, and through further review with the Management Team and with the approval of our CEO, we defined 15 material topics that are critical for our ESG strategic planning and decision-making. These topics guide our efforts to address key ESG challenges and opportunities in our industry.

By following this structured approach, we ensure that our strategy is aligned with stakeholder expectations and global sustainability standards, fostering long-term success and resilience.

Our materiality analysis was last updated in 2020.



MATERIAL TOPICS

HEALTH & NUTRITION

- A. Food safety and quality
- B. Healthy and nutritional food
- C. Reducing food waste
- D. Innovation, research, development, and scientific collaboration

WELLBEING

- H. Employee health, safety, wellbeing, and work-life balance
- I. Diversity, equal opportunity, and inclusion
- J. Employee training and development
- K. Organizational culture and work environment

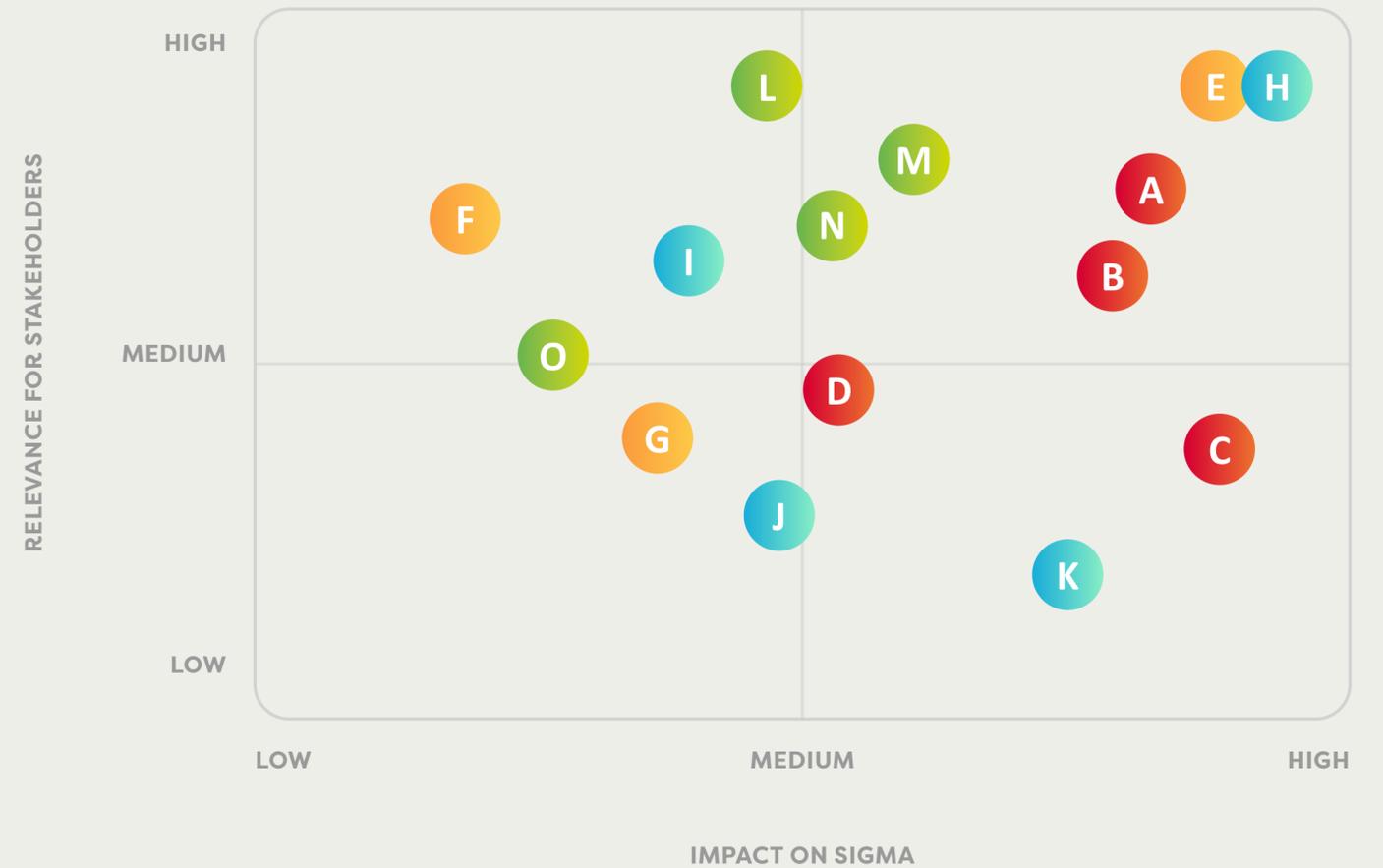
SHARED VALUE

- E. Ethics and integrity
- F. Sustainable procurement and value chain management
- G. Economic performance

ENVIRONMENT

- L. Climate action
- M. Water management
- N. Circular economy and sustainable packaging
- O. Clean and efficient energy

MATERIALITY MATRIX



In 2024, we began developing our first double materiality assessment in preparation for compliance with the Corporate Sustainability Reporting Directive (CSRD) and the International Financial Reporting Standards (IFRS) requirements. The results are expected to be presented together with our mid and long-term sustainability strategy.



TOP SIX MATERIAL TOPICS



A. FOOD SAFETY AND QUALITY

Our clients and consumers trust us for our consistent quality. We ensure safe food production and distribution by eliminating risks and implementing preventive controls. Our plants are certified to meet the highest safety and quality standards, supported by global policies for food safety and quality.

Learn more [here](#).



B. HEALTHY AND NUTRITIONAL FOOD

We continually look to improve the nutritional profiles of our new products, while seeking functional solutions to address specific nutritional requirements, plant-based ingredients, among other characteristics.

Learn more [here](#).



H. EMPLOYEE HEALTH, SAFETY, WELLBEING, AND WORK-LIFE BALANCE

We prioritize our employees' wellbeing by protecting their physical and emotional health. Our facilities are adapted to prevent accidents, and we provide ongoing training through the Global 12 Best Practices Health and Safety Programs and the Total Productive Maintenance (TPM) program.

Learn more [here](#).



E. ETHICS AND INTEGRITY

As a global company with strong governance, we are committed to acting with integrity and adhering to our Global Code of Conduct, which serves as a guide, outlining the way we must conduct.

Learn more [here](#).



L. CLIMATE ACTION

We strive to ensure that our operations adhere to the best international practices, which help us identify, evaluate, control, and reduce potential environmental risks and implement projects to efficiently manage resources throughout our operations. Additionally, we aim to raise awareness about climate change and our responsibility in developing solutions.

Learn more [here](#).



M. WATER MANAGEMENT

We recognize the essential role of water in our processes and as a vital natural resource. Therefore, we are committed to conserving water and using it efficiently, ensuring sustainable practices that minimize water consumption.

Learn more [here](#).



Internal Sustainability Awareness

We actively promote sustainability through initiatives and events designed to engage, inform, and inspire our teams. From newsletters and campaigns to workshops, global forums, quarterly and annual reports, and internal objectives, we aim to raise awareness, celebrate contributions, and foster a culture of environmental and social responsibility across our organization.

INTERNAL COMMUNICATION

The Sustainability Newsletter helps us raise awareness among our employees and communicates the results of our efforts.

CAMPAIGNS

We recognize the work of all those who contributed to the strategy and encourage them to continue promoting new initiatives.

AWARENESS WORKSHOPS

The contribution of the different business areas is essential to achieving our goals. In 2024, we implemented workshops internally to increase sustainability awareness, clarify their roles, and define responsibilities. Workshop sessions were given to the Global Procurement, Supply Chain, Finance, Marketing, and Treasury central teams.

FORUMS

In order to communicate our accomplishments and recognize people involved in sustainability, we participated in multiple global forums and shared sustainability practices with our teams.

ANNUAL REPORT

We are committed to providing transparent, accurate, and forward-looking information. Our annual reports provide a comprehensive overview of our environmental, social, and governance (ESG) performance.



Stakeholders

GRI 2-29

● Recurring ● Annual ● Monthly ● Quarterly ● Variable, upon request or occasion

Ongoing dialogues with our stakeholders have helped us share experiences, thoughts, and opportunities. Through multiple channels, we have been able to discuss our progress and deep dive into specific topics such as decarbonization, water, and nutrition.

ENGAGEMENT WITH SUPPLIERS

- Milk supplier development program - Mexico, Costa Rica, and the Dominican Republic
- Sigma Global Sourcing Forum: brings together Sigma’s top global suppliers for strategic discussions - Phoenix, US

2024 PARTICIPATIONS

- NY Climate Week - New York, United States
- UN Global Compact Leaders’ Summit - New York, United States
- EDC Cleantech Summit-Toronto, Canada
- Digital Enterprise Show-Malaga, Spain
- ESG Capgemini – New York, United States
- National Meat Institute (NAMI)-Houston, United States
- Liaison Centre for the Meat Processing Industry in the European Union (CLITRAVI)- Brussels, Belgium

STAKEHOLDER	MAIN CONCERNS	COMMITMENTS	COMMUNICATION CHANNELS
EMPLOYEES ●●	Having adequate labor conditions to develop in the best possible way at work	Attract the best talent and promote their wellbeing, professional development, and motivation	Intranet, Transparency Helpline, organizational climate survey, Employee Service Program, website, newsletter, town halls, and Business Unit forums
CONSUMERS ●	Food offering in compliance with expectations and dietary needs	Delight them with a portfolio of innovative and nutritional products	Contact centers, focus groups, satisfaction surveys, website, social media, and sales channel
CUSTOMERS ●	Products in compliance with consumers’ expectations and dietary needs	Exceed their expectations through value propositions and sharing of best practices	Contact centers, Client Excellency Program, satisfaction survey, Transparency Helpline, website, and salesforce
COMMUNITY ●	Safety and good quality of life	Carry out safe and sustainable initiatives, and actively participate in their development	Website, social networks, Transparency Helpline, contact centers, events
SUPPLIERS ●●●	Create business partnerships that enable growth	Maintain a long-lasting, mutually beneficial, and collaborative relationship	Evaluation and training programs, contact centers, Transparency Helpline, social media, and Procurement team
ALFA SHAREHOLDERS ●●●	Profitable and secure investments over time	Create sustainable long-term value	ALFA’s Shareholders Meeting, quarterly reports, website, social media, Transparency Helpline, Alfa SIGMA’s IR team
INVESTORS AND ANALYSTS ●●●	Having transparent and updated information for decision-making	Alfa SIGMA’s IR team share operating and financial results, that are sustainable over time, and relevant to the market	Quarterly and annual financial reports, non-financial reports, press releases, and media coverage
GOVERNMENT & REGULATORS ●	Act in a proper and transparent manner	Sigma’s Corporate Affairs teams, engage with Associations, Chambers, among other to collaborate in multiple initiatives and programs	Associations, chambers, meetings
ASSOCIATIONS & NGOS ●	Engage with strategic partners and collaborate to achieve mutual objectives	Participate and collaborate effectively for social, scientific, and technological development	Industry forums, meetings, committee participation, social media, and website



Industry Engagement

GRI 2-28

To enhance our commitment to sustainability, we actively collaborate with various industry associations, research centers and academic institutions, and organizations, including:

RESEARCH AND EDUCATION

- European Hygienic Engineering & Design Group (EHEDG)
- International Association for Food Protection (IAFP)
- Oklahoma State University
- University of Arizona
- *Tecnológico de Monterrey*
- *Universidad Autónoma de Nuevo León (UANL)*
- University of Monterrey (UDEM)
- *Centro Tecnológico CARTIF*
- *Centro de Investigación Marina y Alimentaria (AZTI)*
- *Consejo Superior de Investigación Científica (CSIC)*
- *Instituto de Investigación en Ciencias de la Alimentación (CIAL)*

FOOD INDUSTRY ASSOCIATIONS

- Technical Advisory Committee of The Safe Quality Food Institute (SQFI)
- Scientific Advisory Council of Merieux Nutrisciences
- AOAC International
- Institute for Thermal Processing Specialists (IFTPS)
- Institute of Food Technologists (IFT)
- North American Meat Institute (NAMI)
- *Cámara Nacional de Industriales de la Leche (CANILEC)*
- *Cámara Nacional de Maíz Industrializado (CANAMI)*
- *Consejo Mexicano de la Carne (COMECARNE)*

GENERAL INDUSTRY ASSOCIATIONS

- The Consumer Goods Forum (TCGF)

ENVIRONMENTAL AND SOCIAL ASSOCIATIONS

- *Pacto Mundial México (UN Global Compact)*
- *Consejo Empresarial Mundial para el Desarrollo Sostenible (WBCSD)*
- *Reforma Alimentaria para la Sostenibilidad y la Salud (FReSH)*
- ECOCE

During 2024, Sigma engaged with more than 130 associations, research and educational institutions, among others.



Certifications and Memberships

ISO 14001

- Spain:** Bureba, Jamones Burgaleses, Torrente, Villaverde
- Romania:** Pitesti

ISO 50001

- France:** Aoste, Maclas, Saint Symphorien and Saint-Priest

ISO 20400 (NON-MEAT)

Sigma Europe

ISO 22301

- The Netherlands:** Stegeman

RETRAY PROCESS CERTIFICATION

- Spain:** Olvega Pizzas

COUNTRIES WORKING WITH ANIMAL WELFARE*

- Spain:** Campofrio Frescos and La Bureba
- Portugal:** Rio Maior
- Belgium:** Champlon, Cornby, Dacor, and Imperial
- The Netherlands:** Whije
- France:** Saint-Symphorien
- Mexico:** Sabinas
- Costa Rica:** Monteverde, Alajuela, and Lekkerland

UNITED NATIONS WOMEN'S EMPOWERMENT PRINCIPLES

- Mexico:** Mexico and Foodservice
- Sigma Europe:** Campofrio Food Group

EMPRESA FAMILIARMENTE RESPONSABLE (EFR)

- Spain:** All plants with HR work / life balance certification

GLOBAL FOOD SAFETY INITIATIVE (GFSI)

- | | |
|------------------------|---------------------------|
| Belgium | Costa Rica |
| France | Ecuador |
| The Netherlands | El Salvador |
| Portugal | Peru |
| Romania | Dominican Republic |
| Spain | Mexico |
| | USA |

SMETA

- USA:** Darlington

TIF

- Mexico:** Atitalaquia, Chihuahua, IASSA, Linares/Refrigerados, Nayar, Noreste, Occidente, Penjamo, Pizzas, Supremo, Tangamanga, and Xalostoc



* Countries working with certified operations and/or working with suppliers engaged with animal welfare policies and certificates.



2024 Highlights

ENVIRONMENT



US \$10.6

million invested in initiatives related to mitigation of environmental impacts.

715

tons of virgin plastic avoided in our packaging in 2024.

19%

reduction of water usage per ton of food produced compared to 2018.

22%

reduction in CO₂eq emissions related to our plants and transportation fleet per ton of food produced compared to 2015.

WELLBEING



US \$20.5

million invested in employee wellbeing initiatives.

30.7 average

hours of training given on average to each employee.

23%

of employees participating in volunteering initiatives.

45%

reduction in accident rate vs 2018.

HEALTH & NUTRITION



US \$38.8

million invested in Research and Development.

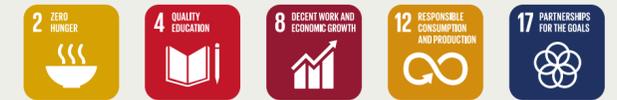
98%

of our plants are GFSI (Global Food Safety Initiative) certified.

+1,930

new products launched in the last 36 months.

SHARED VALUE



57%

of purchases from suppliers with responsible practices (covering 80% of the purchase).

26,014

tons of food donated between 2015 and 2024.



2025 Sustainability Commitments Progress

GRI 2-23

ACTION PILLARS	COMMITMENTS	2025 GOAL & KPIS	2025 GOAL VS. 2024 RESULTS		
ENVIRONMENT	Climate Action	20% of reduction in CO ₂ eq emissions related to our plants and transportation fleet, per ton of food produced (compared to 2015).	<div style="width: 100%;"></div>	100%	
	Water Management	20% of reduction in water consumption per ton of food produced (compared to 2018).	<div style="width: 95%;"></div>	95%	
	Cleaner Energy	67% of electricity used in our plants from cleaner and renewable sources.	<div style="width: 97%;"></div>	97%	
WELLBEING	Health and Safety	22% of reduction in the accident rate at our operations (compared to 2018).	<div style="width: 100%;"></div>	100%	
	Professional Development	Increase by 11%, the number of training hours per employee (compared to 2018).	<div style="width: 100%;"></div>	100%	
	Volunteering	10% of employees participating in volunteering activities.	<div style="width: 100%;"></div>	100%	
HEALTH & NUTRITION	Sustainable Innovation	Double the sales of products launched under the Health and Wellness portfolio* (compared to 2019).	<div style="width: 54%;"></div>	54%	
	Food Safety	100% of our plants with GFSI-endorsed certification (acquired as of 2018).	<div style="width: 98%;"></div>	98%	
	Nutritional Information	For markets without a local mandatory labeling regulation as of 2018: 95% of packaged products portfolio with nutritional facts on label.	<div style="width: 87%;"></div>	87%	
SHARED VALUE	Responsible Sourcing	80% of purchases from suppliers with enhanced sustainability practices.	<div style="width: 71%;"></div>	71%	
	Food Donations	Donate 25,000 tons of food (since 2015).	<div style="width: 100%;"></div>	100%	

* The Health and Wellness portfolio consists of products launched under the Health & Nutrition and Trust & Sustainability innovation platforms. Innovations developed in the last 36 months.



ETHICAL OPERATION

**CONDUCTING BUSINESS
WITH INTEGRITY**



Corporate Governance at ALFA

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-19, 2-20, 2-27

ALFA adheres to the **Code of Principles and Best Practices of Corporate Governance** (CMPC, for its acronym in Spanish), which has been in force in Mexico since its creation in 2000, at the initiative of the country's securities authorities. The purpose of this code is to establish a reference framework for corporate governance to strengthen investor confidence in Mexican companies.

Companies listed on the Mexican Stock Exchange (BMV, for its acronym in Spanish) must report their level of adherence annually to the CMPC through a questionnaire, which is available to the investor public on both the BMV's website and ALFA's official website.

A. Composition of the Board of Directors

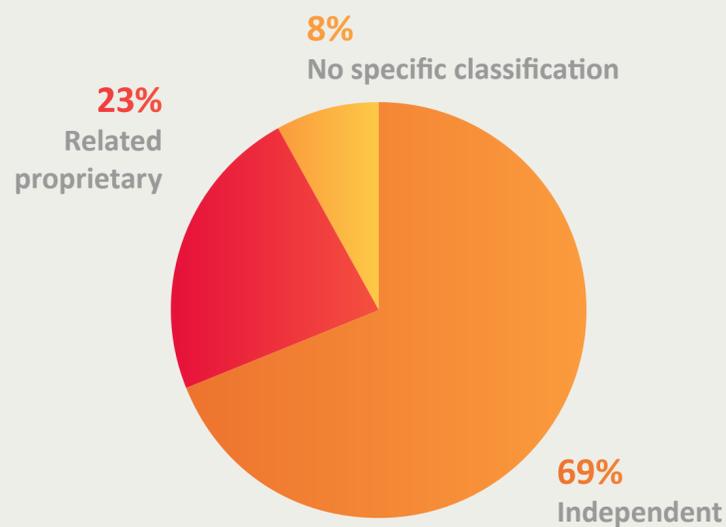
ALFA's Board of Directors is comprised of 13 proprietary members without alternates. Of these:

- 9 (69%) are independent members
- 3 (23%) are related proprietary members

- 1 (8%) has no specific classification, as he holds the position of CEO in a publicly traded company whose Board includes ALFA's CEO.

This Report and the Annual Report to the BMV provide detailed information on all board members, including their independence and the Committees they participate in.

COMPOSITION OF THE BOARD OF DIRECTORS



B. Support Committees for the Board

To ensure effective performance, the Board of Directors is supported by three Committees:

- Audit Committee
- Corporate Practices Committee
- Planning and Finance Committee

Each committee is chaired by an independent director. The Audit and Corporate Practices Committees, in particular, are composed exclusively of independent directors, reinforcing principles of transparency and accountability.

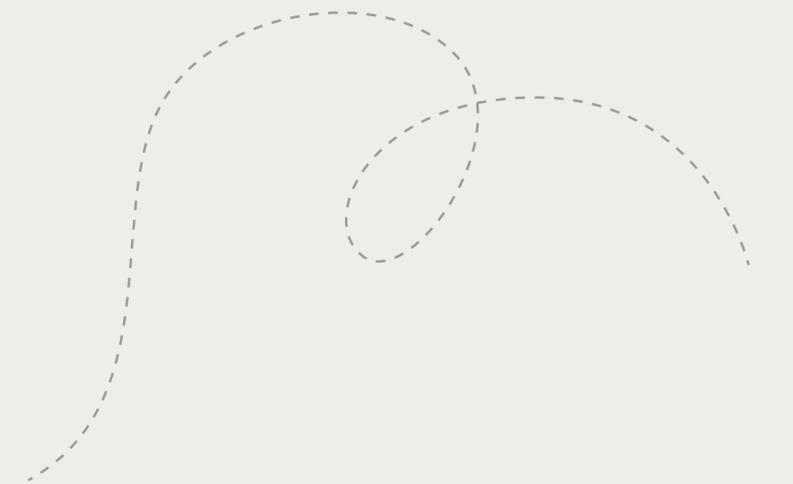
C. Board Meetings

The Board of Directors meets six times a year. These meetings may be called by:

- The Chairman of the Board - Álvaro Fernández Garza
- The Chairman of the Audit Committee - Federico Toussaint Elosúa

- The Chairman of the Corporate Practices Committee - Enrique Castillo Sánchez Mejorada
- The Secretary of the Board - Carlos Jiménez Barrera
- At least 25% of board members

At least one of these annual meetings is specifically dedicated to defining the Company's medium- and long-term strategy, ensuring a sustainable and forward-looking approach.





D. Conflict of Interest Management and Participation

Board members are required to inform the Chairman of the Board of any conflict of interest that may arise from their participation in certain Board activities and must refrain from participating in related deliberations. In 2024, the average attendance at Board meetings was 98.9%, while the Committees achieved 100% attendance.

E. Audit Committee Functions

The Audit Committee analyzes and makes recommendations to the Board on key issues, such as:

- Selection and determination of fees for the external auditor
- Coordination with the internal audit department
- Review of accounting policies
- Oversight of environmental, social, and governance (ESG) topics

F. Internal Control Systems

ALFA has robust internal control systems whose general guidelines are reviewed by the Audit Committee to issue its opinion. The effectiveness of these sys-

tems is validated by an external audit firm, which also provides detailed performance reports.

G. Planning and Finance Committee Functions

This Committee evaluates issues related to its specialty and advises the Board in subjects such as:

- Feasibility of investment projects
- Strategic positioning of the company
- Consistency in investment and financing policies
- Review of proposed investment projects

H. Corporate Practices Committee Functions

The Corporate Practices Committee provides recommendations to the Board on issues related to:

- Conditions for hiring and separation of senior executives
- Compensation policies
- Succession plans and replacement letters

I. Communication with Shareholders and Investors

ALFA has a team dedicated to managing communication with shareholders and investors, ensuring timely access to financial and strategic information. This effort allows stakeholders to transparently evaluate the company's progress in meeting its objectives and activities.

For more information, please visit the Code of Best Corporate Practices [here](#).

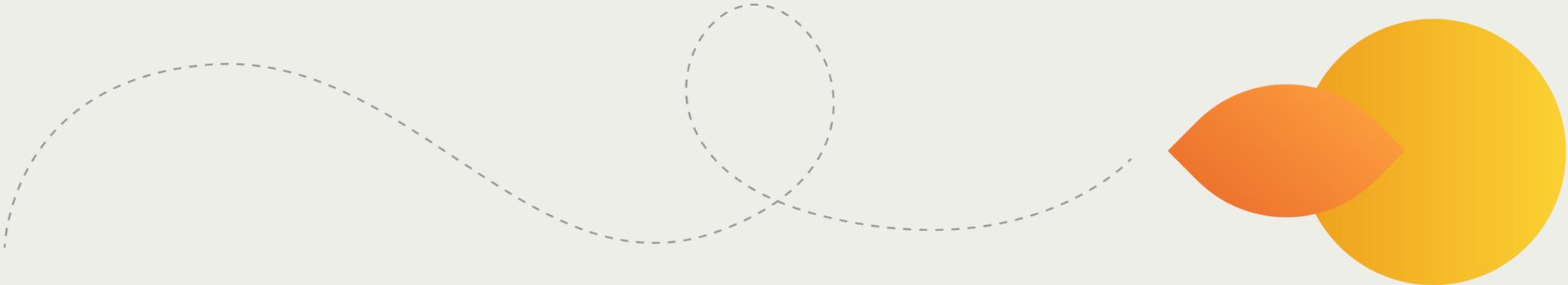




ALFA's Board of Directors

GRI 2-9, 2-11, 2-17

Sigma operates under strict ethical standards and best practices in corporate governance. This comprehensive system is grounded in its work philosophy. It involves various corporate entities, including ALFA's Board of Directors, Sigma's Advisory Board, and Executive Teams. Together, they monitor deviations and ensure that the Company's objectives are met through effective reporting and transparency mechanisms.



JUAN CARLOS CALDERÓN ROJAS

Type of member: Related Proprietary
Board tenure: March 2023 (2 year)
Current position: Global VP of Employee Experience and Engagement at Sigma
Other Boards or institution participations: Nemark, Grupo Franca, Movimiento Congruencia and COPARMEX
Other Boards (social impact): University of Monterrey (UDEM) and Casino Monterrey
Experience: Human Capital, Sustainability, Financial Planning, and Commercial
ESG Experience: 11 years
Education: Bachelor's Degree in Business Administration from Tecnológico de Monterrey, MBA from Georgetown University, and Senior Management Program from IPADE

ENRIQUE CASTILLO SÁNCHEZ MEJORADA

Type of member: Independent. Chairman of Corporate Practices Committee
Board tenure: March 2010 (15 years)
Current position: Chief Executive Officer of Tejocotes 134, S.C.
Other Boards or institution participations: Banco Nacional de México (Banamex), Southern Copper Corporation, Grupo Hérdez, Médica Sur and Grupo Invekra
Experience: Finance
ESG Experience: 6 years
Education: Bachelor's Degree in Business Administration from Universidad Anáhuac

FRANCISCO JAVIER FERNÁNDEZ CARBAJAL

Type of member: Independent. Chairman of the Planning and Finance Committee
Board tenure: March 2010 (15 years)
Current position: Chief Executive Officer of Servicios Administrativos Contry
Other Boards or institution participations: Cemex and VISA Inc.
Experience: Finance, Commercial and Investment Banking, Insurance and Sureties
ESG Experience: 42 years
Education: Mechanical and Electrical Engineering from Tecnológico de Monterrey and MBA from Harvard Business School



ÁLVARO FERNÁNDEZ GARZA

Type of member: Related Proprietary

Board tenure: April 2005 (19 years)

Current position: Chairman of the Board and CEO of ALFA

Other Boards or institution participations: Chairman of the Boards of Alpek, Nematik and Controladora Axtel. Co-chair of the Board of Axtel. Member of the Boards of Cydsa, Vitro and The Mexican Business Council

Other Boards (social impact): Chairman of the Board of University of Monterrey (UDEM)

Experience: Industrial Sector, Food and Beverages, Petrochemicals and Telecommunications

ESG Experience: 14 years

Education: Bachelor's Degree in Economics from the University of Notre Dame, Master's Degree in Business Administration from Tecnológico de Monterrey and MBA from Georgetown University

DAVID MARTÍNEZ GUZMÁN

Type of member: Independent

Board tenure: March 2010 (15 years)

Current position: Founder and Chief Executive Officer of Fintech Advisory Inc.

Other Boards or institution participations: Cemex, ICATEN, Vitro and Banco Sabadell

Experience: Finance, Investments and Telecommunications

ESG Experience: 41 years

Education: Bachelor's Degree in Mechanical and Electrical Engineering from UNAM and MBA from Harvard Business School

ARMANDO GARZA SADA

Type of member: Related Proprietary

Board tenure: April 1990 (34 years)

Current position: Member of the Board of ALFA

Other Boards or institution participations: Member of the Boards of Alpek, Nematik, Controladora Axtel, Axtel, BBVA Mexico, Cemex, Lamosa and Liverpool

Experience: Industrial Sector, Food and Beverage, Petrochemicals, Telecommunications and Strategic Planning Sector

ESG Experience: 14 years

Education: Engineer from MIT and MBA from Stanford University

JOSÉ ANTONIO MEADE KURIBREÑA

Type of member: Independent

Board tenure: 2018 (7 years)

Current position: Independent advisor

Other Boards or institution participations: HSBC Holdings, Grupo Chedraui, Unicef Mexico, Global Adaptation Center, Fibra Uno, US-MX de UCSD and Member of the Global Adaptation Commission

Experience: Finance, Public Finance, Foreign Affairs, Social Development, Energy, and Strategic Planning

Education: Bachelor's Degree in Economics from ITAM, Bachelor's Law Degree from UNAM and PhD in Economics from Yale University

CLAUDIO X. GONZÁLEZ LAPORTE

Type of member: Independent. Committee Responsibilities: Member of the Corporate Practices Committee

Board tenure: December 1987 (37 years)

Current position: Chairman of the Board of Kimberly-Clark México

Other Boards or institution participations: Fondo México, Grupo México and Grupo Carso. Consultant to Fondo Capital and Director Emeritus of General Electric Company

Experience: Finance and Consumer Products Sector

ESG Experience: 52 years

Education: Chemical Engineering from Stanford University

ALEJANDRA PALACIOS PRIETO

Type of member: Independent

Board tenure: May 2024 (10 months)

Current position: Independent Advisor for topics such as Business Strategy, M&A and Regulatory Compliance

Other Boards or institution participations: Grupo Aeroportuario del Pacífico, and BBVA Mexico

Other Boards (social impact): School of Social Sciences and Government at Tecnológico de Monterrey and the Institutional Women's Forum (IWF) Mexico Chapter

Experience: Administration, Strategic Planning, Mergers and Acquisitions, Regulatory Compliance, and Economic Competence

ESG Experience: 3 years

Education: Bachelor's Degree in Economics and MBA from ITAM, Master's in Public Administration and Public Policy from Centro de Investigación y Docencia Económicas (CIDE), and Master's in Law (LLM) from the University of California, Berkeley



ADRIÁN G. SADA CUEVA

Board tenure: March 2021 (4 years)
Current position: Chairman of the Board and CEO of Vitro
Other Boards or institution participations: Vitro and Nemak
Other Boards (social impact): Mexican Business Council, Organización Vida Silvestre and University of Monterrey (UDEM)
Experience: Management, Finance, Strategic Planning, Mergers and Acquisitions, Operations, and Automotive Sector
ESG Experience: 20 years
Education: Bachelor's Degree in Business Administration from Tecnológico de Monterrey and MBA from Stanford University

FEDERICO TOUSSAINT ELOSÚA

Type of member: Independent. Chairman of the Audit Committee
Board tenure: April 2008 (16 years)
Current position: Chairman of the Board and Chief Executive Officer of Grupo Lamosa
Other Boards or institution participations: Xignux, Grupo Iconn, Regional Board Member of Banco de México, Banorte, Scotiabank, and Vidusa
Other Boards (social impact): University of Monterrey (UDEM), National Board Member of COPARMEX and Member of the Mexican Business Council
Experience: Finance, Marketing and Industrial Sector
Education: Bachelor's Degree in Industrial and Systems Engineering from Tecnológico de Monterrey, MBA from IPADE

ALEJANDRO RAMÍREZ MAGAÑA

Type of member: Independent
Board tenure: February 2019 (6 years)
Current position: Chief Executive Officer of Cinépolis
Other Boards or institution participations: BBVA Mexico, El Puerto de Liverpool and GEPP
Other Boards (social Impact): Harvard University, Carnegie Endowment for International Peace, Sundance Institute, and Museum of the Academy of Motion Picture Arts and Sciences, The Morelia International Film Festival, and the Advisory Board of the David Rockefeller Center for Latin American Studies at Harvard University
Experience: Strategic Planning, Operations, Production and Distribution of Audiovisual Content, Economic Analysis and Evaluation of Public Policies
ESG Experience: 13 years
Education: Bachelor's Degree in Economics and MBA from Harvard University. Master's Degree in Economic Development from Oxford University

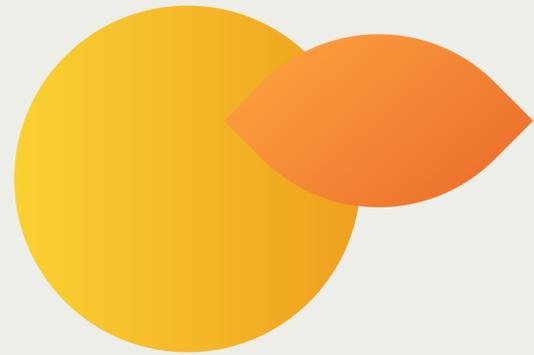
GUILLERMO F. VOGEL HINOJOSA

Type of member: Independent
Board tenure: April 2008 (16 years)
Current position: Chairman of the Board of GCollado and Exportaciones IM Promoción, Vice Chairman of the World Board of Tenaris
Other Boards or institution participations: Techint, Banco Santander, Club de Industriales, Eximpro, Innovare R&D, Operbus and CCE. Co-chair of the U.S.-Mexico CEO Dialogue
Other Boards (social impact): Universidad Panamericana-IPADE and the International Council of the Manhattan School of Music
Experience: Management, Finance, Strategic Planning, and Mergers and Acquisitions
ESG Experience: 16 years
Education: Bachelor's Degree in Business Administration from Universidad Nacional Autónoma de México (UNAM) and MBA from the University of Texas



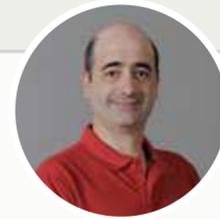


Sigma's Management Team



RODRIGO FERNÁNDEZ

Nationality: Mexican
Tenure: October 1998 (26 years)
Current position: Sigma CEO
Other Boards or institution participation: Alpek, LAMOSA
Other Boards: Former President CAINTRA
Education: Bachelor of Economics from the University of Virginia, and a Master of Business Administration Degree from the Wharton School of the University of Pennsylvania
Previous roles: Chief Executive Officer of Sigma Americas, and Chief Finance and Central Marketing Officer



EUGENIO CABALLERO

Nationality: Mexican
Tenure: February 2002 (23 years)
Current position: CEO Mexico
Education: Bachelor in Mechanical Engineering at Tecnológico de Monterrey and a Master of Business Administration from Harvard University
Previous roles: Chief Finance and Central Marketing Officer, Chief Strategy and Brands Officer, Cheese, Creams, and Spreads Director



JESÚS LOBO

Nationality: Mexican
Tenure: November 2003 (21 years)
Current position: CEO USA
Education: Bachelor in Marketing at Tecnológico de Monterrey and a Master in Business Administration from Cornell University
Previous roles: USA Chief Operating Officer, USA Executive Vice President of Sales, Marketing, and Research & Development, USA Vice President of Marketing and Sales, Sigma Peru Vice President



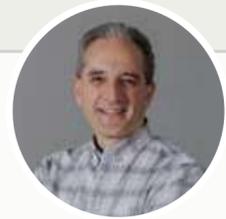
JUAN IGNACIO AMAT

Nationality: Spanish
Tenure: May 2024
Current position: CEO Europe
Education: Bachelor in Industrial Engineering at the Polytechnic University of Madrid, and Masters in Business Administration from INSEAD in Fontainebleau France
Previous roles: Executive roles in Marketing, Commercial, and Finance



SERGIO RAMOS

Nationality: Mexican
Tenure: February 1988 (37 years)
Current position: CEO LATAM
Education: Bachelor in Industrial Engineering at Tecnológico de Monterrey and Master Degree in Business Administration from the University of Texas at Austin
Previous roles: USA Chief Operating Officer, USA Executive Vice President of Sales and Marketing



GERARDO CÁRCOBA

Nationality: Mexican
Tenure: August 2001 (23 years)
Current position: CEO Foodservice
Education: Bachelor in Industrial and Systems Engineering at Tecnológico de Monterrey and a Master's in Business Administration from DUXX School
Previous roles: Vice President of Sales Sigma MX, Vice President of Yogurt Sigma MX, Vice President of Cheese, USA Marketing Director, Marketing Director of Cold Meats



GREGORIO DE HAENE

Nationality: Mexican
Tenure: January 1982 (43 years)
Current position: Chief Research, Innovation and Sustainability Officer (CRISO)
Education: Bachelor in Biochemistry at Tecnológico de Monterrey, and a Master in Business Administration from Tecnológico de Monterrey
Previous roles: Research and Development Director, Executive Positions in areas such as Quality Assurance, and Engineering and Strategic Sourcing Manager



ALEJANDRO SUÁREZ

Nationality: Mexican
Tenure: July 1991 (33 years)
Current position: Chief Technology Officer (CTO)
Education: Bachelor in Engineering at Tecnológico de Monterrey and a Master of Science in Operations Research, as well as a Ph.D. in Operations Research from George Washington University
Previous roles: Vice President of Strategic Planning, Vice President of Cold Meats in Mexico, Vice President of Mergers and Acquisitions, Vice President of the Caribbean, Logistics and Distribution Manager



ROBERTO OLIVARES

Nationality: Mexican
Tenure: January 2008 (17 years)
Current position: Chief Financial Officer (CFO)
Education: Economics at the University of Monterrey and a Master's in Business Administration from the Duke University Business School
Previous roles: Vice President of the Finance Division and Strategic Sourcing Manager



BEATRIZ PATRÓN

Nationality: Mexican
Tenure: November 2005 (19 years)
Current position: Chief Talent and Culture Officer (CTCO)
Education: Bachelor in International Trade at Tecnológico de Monterrey and a Master in Business Administration from IPADE
Previous roles: Compensation and Benefits Director, Prepared Foods Manager, Delicatessen Business Manager



DANIEL ALANIS

Nationality: Mexican
Tenure: January 2021 (4 years)
Current position: Chief Growth Officer (CGO)
Education: Bachelor in Science and Mechanical Engineering at Tecnológico de Monterrey and a Master in Mechanical Engineering, and a Master in Business Administration, both from the University of Michigan
Previous roles: Former Managing Director at a consulting firm

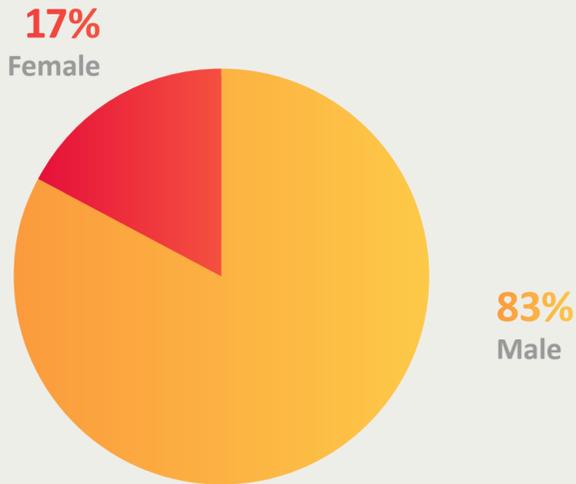


ANA MARÍA HENAO

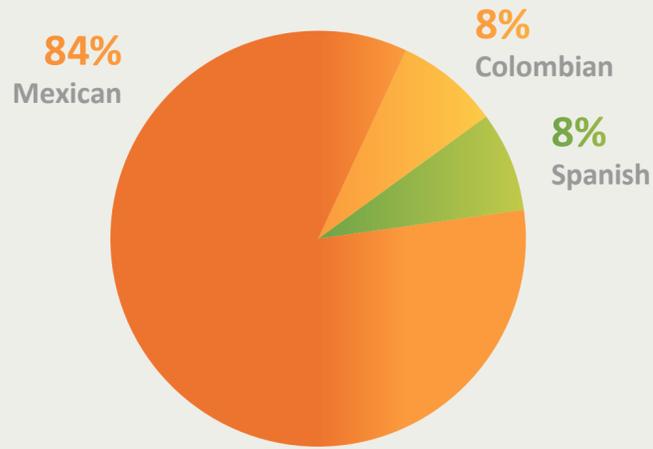
Nationality: Colombian
Tenure: January 2025
Current position: Chief Marketing Officer (CMO)
Education: Bachelor in Marketing at the University of EAFIT and a Master in Marketing by Stanford University
Previous roles: Experience in Consumer Packaging Goods Company, Food Company, Techology Company



GENDER DIVERSITY



NATIONALITY DIVERSITY





Sustainability Governance

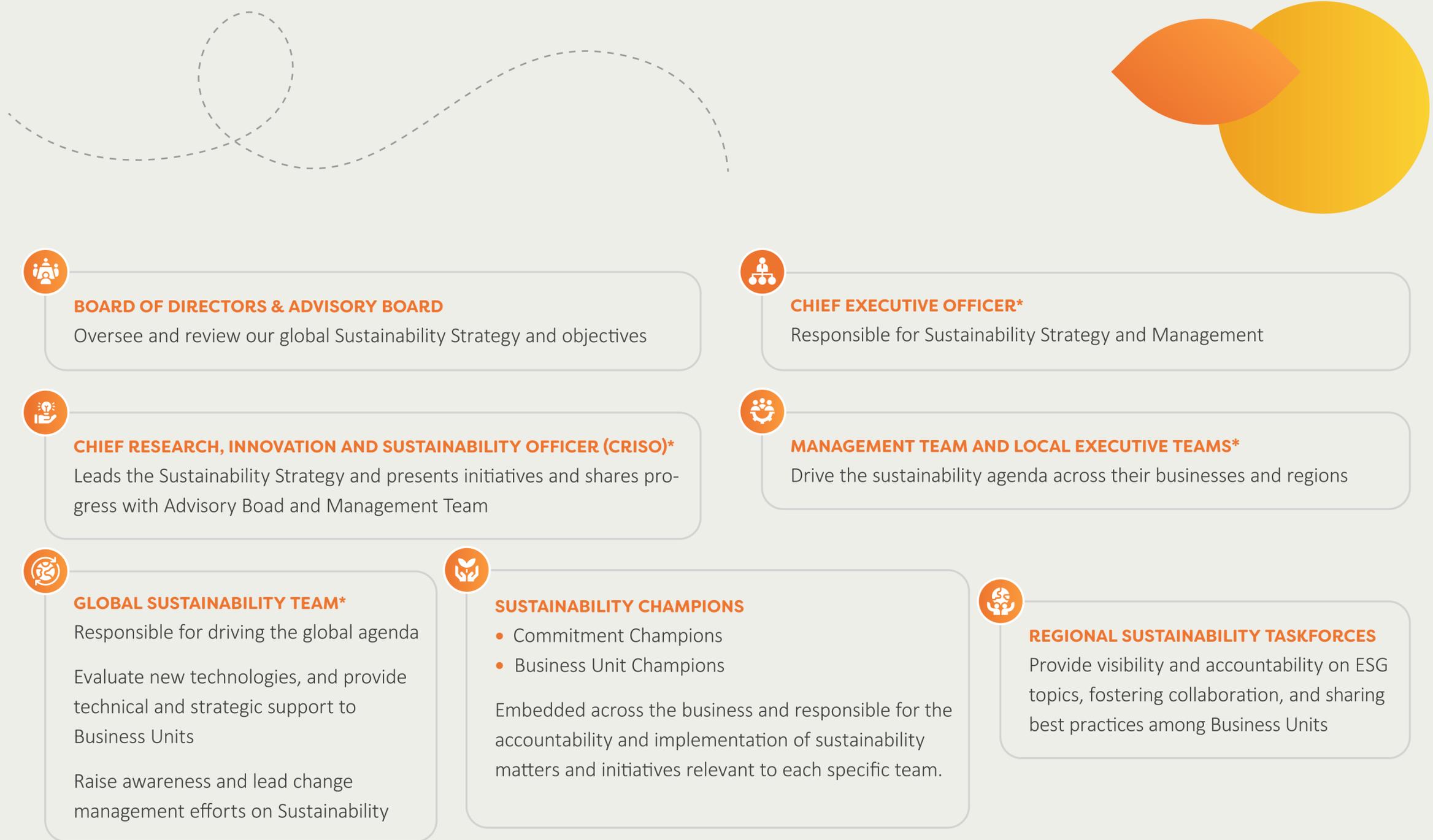
GRI 2-12, 2-13, 2-14, 2-24, 2-25

To ensure our Sustainability Strategy's proper implementation, guarantee accountability and meet our ESG commitments, we have a robust team of more than 300 employees worldwide with specialized knowledge of sustainability topics.

Sigma's Chief Research, Innovation, and Sustainability Officer leads the company's Sustainability Strategy and reports its progress to the Advisory Board at least twice a year, and to the Management team on a quarterly basis.

Furthermore, the Global Sustainability Strategy and Reporting team reviews and communicates their sustainability practices and initiatives, as well as their progress during quarterly meetings with the local executive teams, sustainability champions and regional sustainability taskforces.

*Has an annual performance goal that tracks our sustainability performance.





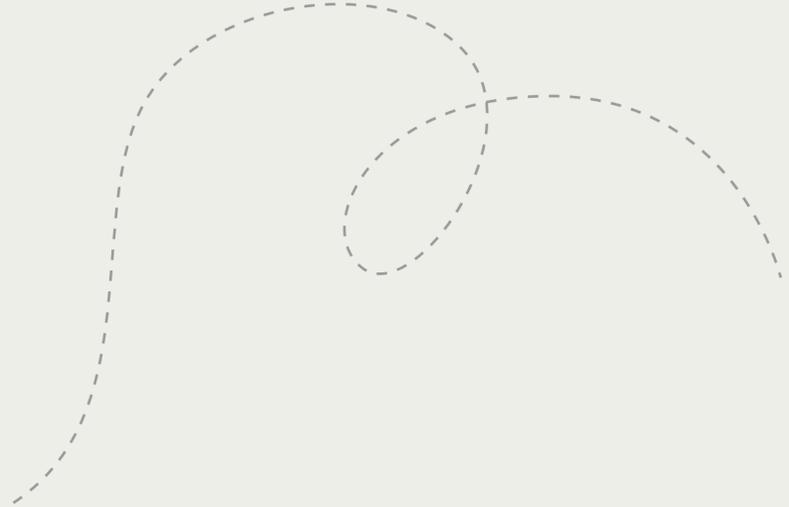
Evaluation and Performance

GRI 2-19, 2-20

Annual performance compensation is linked to Sustainability targets from the highest level of the company to key positions across the organization. In 2024, our Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Research, Innovation, and Sustainability Officer (CRISO), as well as other management leaders, local executives, and employees, carried annual performance targets linked to reaching our Sustainability Commitments and Targets.

Environmental, Social, Governance (ESG) Training

As part of our commitment to offering constant training on ESG topics, during the year the Sustainability team offered multiple training sessions for all employees and executives. We believe that by promoting access to these types of training sessions we could benefit our operation and prepare ourselves for upcoming changes. The training programs organized during 2024 were focused on a wide variety of topics which included: emissions, climate change risks, water, among others.



NEXT STEPS IN SUSTAINABLE GOVERNANCE

- Update our materiality analysis under a double materiality perspective.
- Preparation for reporting under International Financial Reporting Standards (IFRS) and Corporate Sustainability Reporting Directive (CSRD).



Risk Management

GRI 2-12, 2-13, 2-16

On a yearly basis, the Central Internal Control and Audit teams, both led by the Chief Financial Officer, employ an extensive global comprehensive risk assessment to manage potential risks that could impact the organization. Central Internal Control is responsible for risk identification, analysis, evaluation, monitoring

and communication, while Central Internal Audit is responsible for reviewing risk management progress including emerging risks. Depending on the risk's root cause, action plans for mitigation are implemented by the applicable functional areas.

By following this comprehensive risk assessment process, Sigma is well-positioned to navigate challenges and seize opportunities, fostering long-term success, resilience, and ensure long-term sustainability.



RISK MANAGEMENT PROCESS



RISK IDENTIFICATION

Sigma gathers input from stakeholders, including employees, management, and external parties, to identify potential risks. This step involves analyzing historical data, industry reports, and conducting scenario analyses.

RISK ANALYSIS

Identified risks are analyzed to understand their potential impact and likelihood. Sigma uses both qualitative and quantitative methods to assess the severity and probability of each risk.

RISK EVALUATION

The analyzed risks are then prioritized based on their potential impact on the organization, which helps Sigma focus on the most critical risks that require immediate attention.

RISK MITIGATION

Sigma develops strategies and actions to mitigate identified risks. This includes implementing controls, developing contingency plans, and taking preventive measures to reduce the likelihood or impact of risks.

MONITORING AND REVIEW

The risk management process is ongoing, with continuous monitoring and review of risks and the effectiveness of mitigation measures. This ensures that new and existing risks are identified on a timely manner and properly managed or mitigated.

COMMUNICATION AND REPORTING

Regular communication and reporting of risk management activities and outcomes to stakeholders are essential. This ensures transparency and helps build trust and confidence among stakeholders. Risks are communicated to directors and functional areas. On an annual basis, risks are documented in ALFA's risk inventory tool which is overseen by ALFA's Audit Committee.



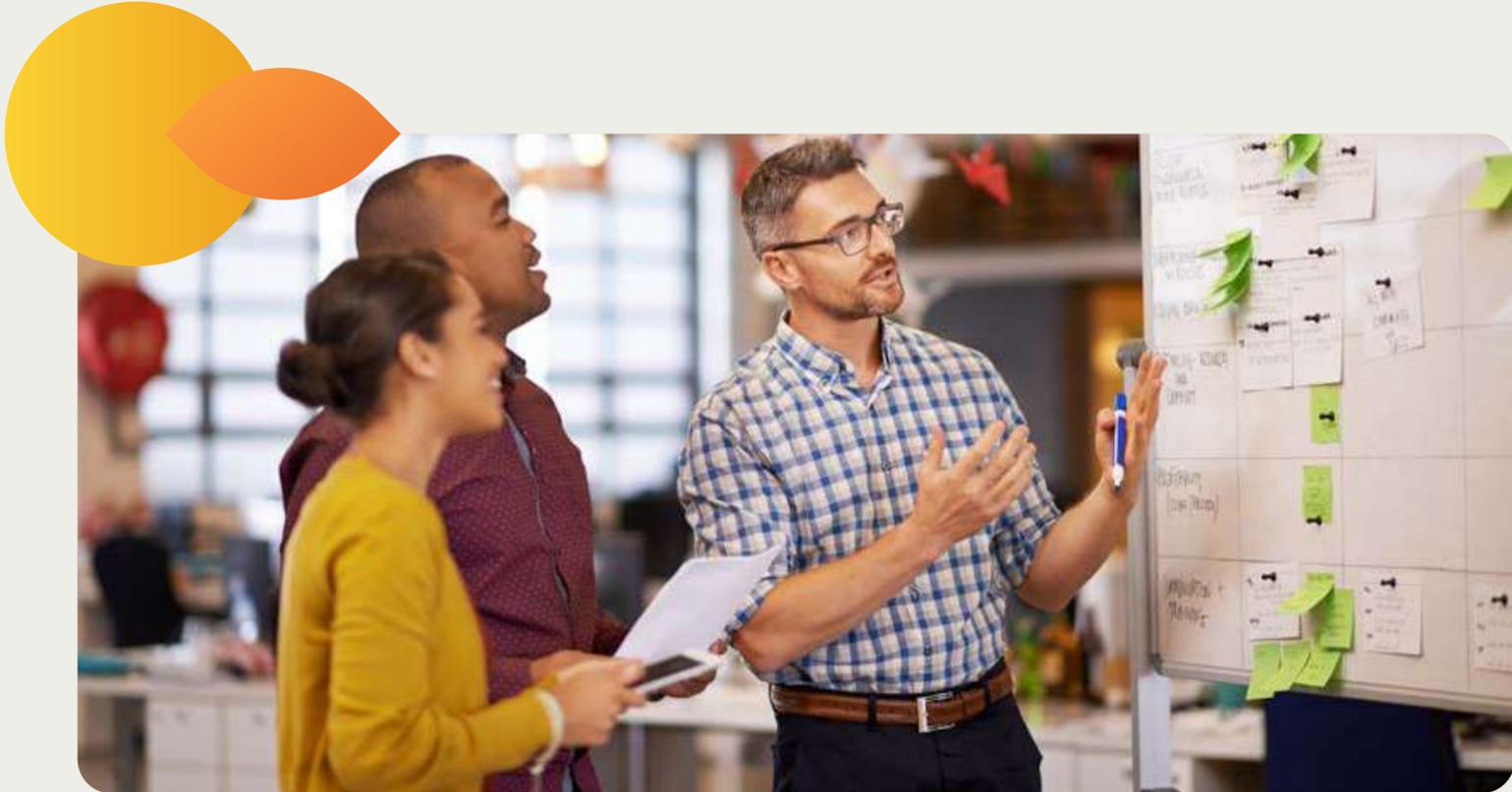
Identifying our business and sustainability risks, as well as their management and mitigation, involves various functional areas across different geographies. The process includes risks related to process, supply, finance, commercial, IT, legal risks, as well as the evolution of environmental, social, and corporate governance factors, among others. The mitigation plan for each of them considers nature, probability, and potential impact, as well as the time frame and those responsible for management. The most relevant risks identified include:

TOP 10 RISKS	AREA	DESCRIPTION / MITIGATION ACTION
1 Impact on operational continuity due to Climate Change - Natural Disasters	Global	Risk Identification and updated action protocols.
2 Disruption of the raw material supply chain due to border closures, stemming from climatic and political issues	Global	Diversification of suppliers in different countries and categories.
3 Impacts from ESG regulatory changes	Global	Prepare and anticipate potential regulatory changes in all geographies where we operate.
4 Increase in the cost of meat raw materials due to animal health related issues	Global	Diversification of suppliers in different countries.
5 Regulatory non-compliance due to changes in labor laws	Global	Anticipate potential regulatory changes
6 Impact on operational continuity due to Climate Change - Water Stress	Global	Risk identification and updated action protocols
7 Operational impact due to non-compliance with safety standards	Global	Anticipate to potential regulatory changes
8 System crashes due to Cybersecurity attacks	Europe	Coordination with Security Operation Center team for event response, and constant employees training.
9 Operational impact due to staff shortages	Global	Anticipate potential regulatory changes
10 Economic slowdown in Mexico that may lead to reduced consumption	Mexico	Monitor market share behavior for specific plans

Emerging Risks

Sigma has identified emerging risks, which can be defined as unforeseen or new risks that can potentially cause a significant long-term impact, and that are unpredictable and complex.

EMERGING RISK	TYPE OF RISK	DESCRIPTION	ACTION PLAN
Sustainability	Physical	Operational continuity due to climate change.	Establish an internal process for monitoring physical risks and continue its tracking





Climate change related risks

GRI 201-2

As of 2024, Sigma has developed a Climate Change Risk Assessment to be integrated into its Global Risk Management Procedure. The Climate Change Risk Report will serve as a crucial tool to understand the potential impacts of climate change on our operations and its financial impacts on asset values. In addition to this procedure, Central Sustainability provided training on climate change risks to multiple teams including the Central Finance team. This proactive approach helps ensure business continuity in the face of climate events and help make more informed decisions by aligning with strategic objectives.

Currently, Sigma uses multiple technologies to identify these risks and their impact on our business, decision making and investment opportunities, such as: Waterplan® and Climanomics®.



WATERPLAN®

High quality data platform that provides support for decision making to align investments to a water resilient strategy.

97% OF MANUFACTURING FACILITIES ASSESSED IN 2024

CLIMANOMICS®

Risk analytics platform that identifies physical and transitional risks related to climate and calculates the financial impact of its assets as average asset value loss per year.

92% OF MANUFACTURING FACILITIES ASSESSED IN 2024



CLIMATE-RELATED RISKS IDENTIFIED EVALUATED BY CLIMANOMICS®

PHYSICAL

- Extreme temperatures:** Changes in frequency of occurrence of extreme temperatures.
- Coastal flooding:** Changes in frequency of coastal flooding of various magnitudes. Extreme coastal high water depends on average sea level, tides, and regional weather systems.
- Drought:** Changes in the frequency of drought conditions contributing to a period of abnormally dry weather long enough to cause a serious hydrological imbalance.
- Wildfire:** Changes in the annual probability of the 90th percentile wildfire conditions, as compared to the baseline period (1980-2000) at the asset's location.
- Tropical cyclone:** Changes in the location and intensity of hurricanes or tropical cyclones, the general term for a strong, cyclonic-scale disturbance that originates over tropical oceans.
- Water stress:** Changes in the WRI Aqueduct water stress index from current values to future values out to the 2040s.
- Fluvial flooding:** The annual probability of a 100-year riverine flood, relative to the historical baseline of 1950-1999.
- Pluvial flooding:** The annual frequency of the historical baseline 100-year precipitation rate which relates to the pluvial hazard metric of annual frequency of 100-year flood depth.

TRANSITION

- Carbon pricing:** Relates to policies and regulations that may impose a carbon price through such mechanisms as carbon taxes or emissions trading. Risk is calculated using a vulnerability function linking the price of carbon per ton of CO₂eq emissions to financial impacts via current emissions at each asset or aggregate of assets.
- Litigation:** Relates to costs to defend against climate-related claims including failure to mitigate, adapt, and disclose risks in reference to various local and sovereign laws.
- Technology:** Refers to the extent to which new technologies reduce competitiveness, production efficiency, or demand.
- Reputation:** Refers to perceptions of an organization's social license to operate.
- Market:** Refers to the extent to which the transition to a low-carbon economy affects the supply and demand for products and services.



Ethics and Integrity

GRI 2-23

We reaffirm the importance of conducting our business ethically, therefore we have established internal and external policies and procedures based on international standards of business ethics.

To define these policies, there is an oversight process as follows:

- 1 Involve topic experts in document creation
- 2 Review with all Organizational Units
- 3 Review with CRISO
- 4 Obtain CEO approval
- 5 Enforce compliance among all employees
- 6 Conduct reviews at least annually

Code of Conduct

GRI 2-27, 205-1, 205-2

Expected acts and behaviors for our employees, suppliers, and business partners are defined on our **Global Code of Conduct and Responsible Sourcing Code**, and include, among others:



ANTI-CORRUPTION

We honor the moral value of honesty and respect anticorruption laws and regulations. We do not accept, carry out, order, authorize, promise, conspire, or induce acts of corruption, either directly or through third parties. The sole fact of offering or promising any type of improper compensation, even if the event does not materialize, constitutes an act of corruption.



COMPLIANCE WITH APPLICABLE REGULATIONS

We do not commit and condemn unethical or unlawful acts in connection with our work, nor do we encourage others to do so. We avoid situations that could be perceived as illegal.



FRAUD

We do not commit and condemn any type of fraud (false, erroneous, incomplete or untimely information or reports, as well as financial fraud).





MONEY LAUNDERING

To prevent money laundering we comply with restrictive measures adopted by local governments and international organizations against certain countries, persons, assets, or services.



CHILD LABOR

In line with international commitments and in compliance with international and local laws, we prohibit the hiring of children and do not condone the use of forced labor in our value chain. Therefore, our suppliers' practices must be aligned with our Principles and Responsible Sourcing Code.



HUMAN RIGHTS

We respect and support Human Rights as defined by the International Human Rights Law proposed by the United Nations, and as a company:

- We provide fair wages and working conditions in accordance with international and local laws
- We respect the right of free association
- We ensure a safe and humane work environment
- We prohibit forced or child labor
- We promote respect and compliance with Human Rights and fundamental freedoms



SUPPLIERS' ETHICS

As part of strengthening our value chain, we require our suppliers and business partners to act and behave within the framework established by the general principles included in the Code of Conduct and the Code of Responsible Sourcing.



**Responsible Engagement
in Public Policy Making**

GRI 415-1

When we contribute with governments, authorities, and other relevant bodies (such as commercial chambers) in public policy making, we do it in an open and transparent way, providing our expertise as a multi-national food company to promote positive outcomes for society and incentivize that the policy makers take an informed decision.

Sigma prohibits contributions of all forms including in-kind contributions to political parties, candidates, or related entities where the local jurisdiction states, so no funds, products, or other assets of the Company may be spent in support of, or in opposition to, any political party or candidate.

Ethics training

To ensure compliance with the Global Code of Conduct, at Sigma we train our employees on topics such as the prohibition of unfair competition, legal compliance, prevention, and management of conflicts of interest, anti-corruption practices, protection of data privacy and intellectual property, diversity, equity and inclusion, among others. We also have internal communication programs and campaigns through e-mail, intranet, and posters to improve knowledge of and adherence to the Code of Conduct's principles.

The Code of Conduct Policy is signed upon arrival at the company, and re-signed periodically.



More information about our Code of conduct [here](#).



ESG-related Policies



ENVIRONMENTAL

- Water Policy
- Greenhouse Gas (GHG) Emissions Policy



SOCIAL

- Nutrition Policy
- Quality and Food Safety Policy
- Product Development Policy
- Health and Safety Policy
- Prevention of Harassment and Discrimination Policy
- Diversity, Equity and Inclusion Policy
- Responsible Marketing Policy
- Responsible Engagement in Public Policy Making



GOVERNANCE

- Environmental, Social and Governance Policy
- Anticorruption Policy
- Conflicts of Interest Policy
- Responsible Sourcing Code
- Cybersecurity Policy
- Taxes Policy

More information on each policy [here](#).



Additionally, the company adheres to the guidelines of the International Labor Organization (ILO) concerning Human Rights and the 10 principles of the United Nations Global Compact, thereby rejecting any form of discrimination, child labor, exploitation, forced labor, abuse or coercion, as well as threats and obstruction of the right to collective bargaining. We emphasize that Sigma does not allow facilitation payments or commercial bribes.



Transparency Helpline

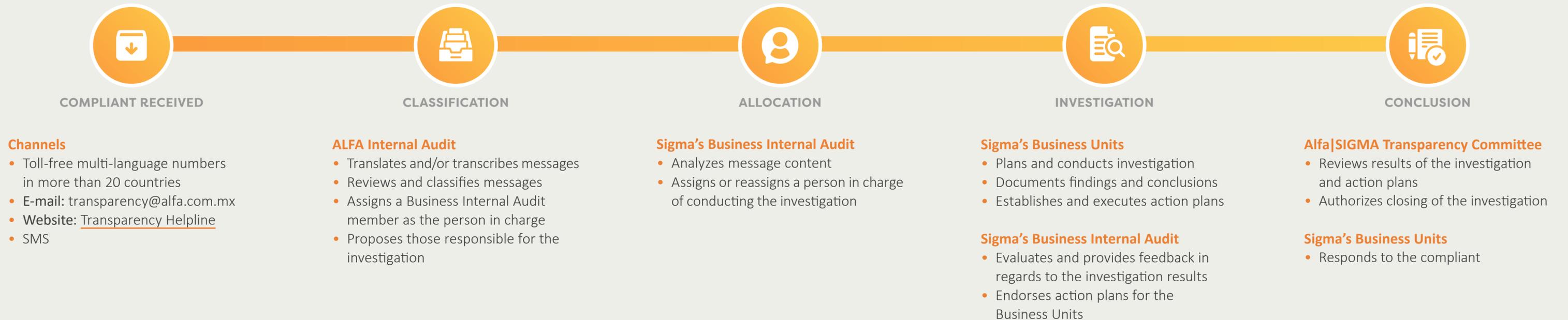
GRI 2-26

Our Transparency Helpline, through which cases of non-compliance with our Code of Conduct, as well as any deviation from our integrity principles are reported, detected, investigated, and resolved. The procedure and methods for using and reporting cases through the helpline are continuously disseminated throughout Sigma's and ALFA's website, intranet, internal emails, and posters.

Anyone in or outside the company may use the helpline to report any situation anonymously and without fear of retaliation. The helpline operates 24 hours a day, 365 days a year, through the website, e-mail, SMS, and 1-800 toll-free phone numbers.

TRANSPARENCY HELPLINE CASES	2023	2024
Number of cases	896	1,034
% of cases resolved	82%	81%
% of cases under investigation	18%	19%
# cases where team member was dismissed	53	72
# of cases that resulted in termination of commercial relations	0	2

FOLLOW-UP PROCESS TRANSPARENCY HELPLINE





Tax Strategy

GRI 2-27, 207-1, 207-2

Sigma is committed to tax compliance in every location where we operate and the implementation, in a timely manner, of any changes in each country's regulations, including the OECD (Organization for Economic Co-operation and Development), and BEPS (Base Erosion and Profit Shifting) recommendations.

Our **Tax Strategy states** that at Sigma:

- 1 We don't reduce amounts and/or tax rates transferring value created by the company to low tax jurisdictions.
- 2 Every decision with a financial impact made by the company has commercial substance, by no means do we operate in tax havens to avoid taxes.
- 3 We comply with national and international transfer prices regulations, using the arm's length principle.
- 4 We keep records of our operations and their financial treatment.

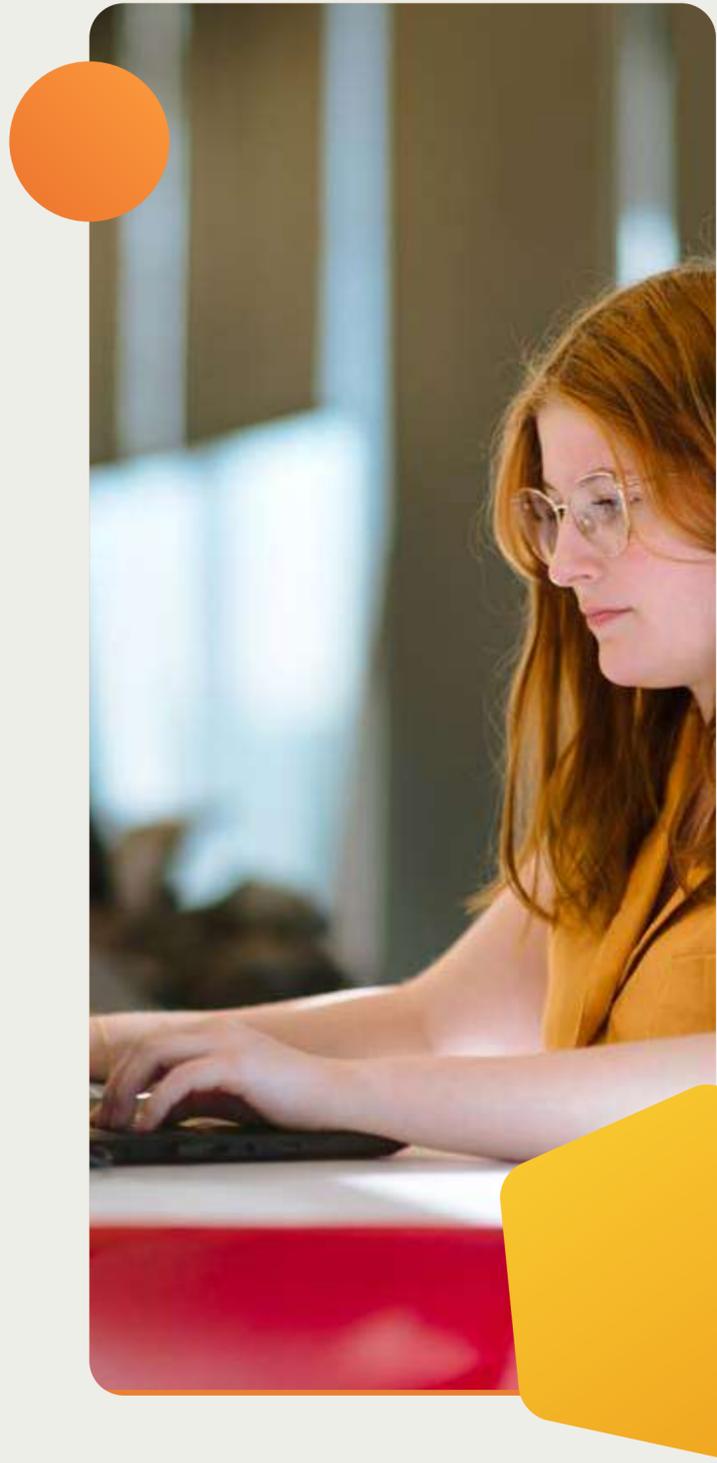
The Chief Finance Officer, through the Central Contro-llership and Tax areas, is responsible for the validation and implementation of Sigma's tax strategy, which is managed by the corresponding tax leaders in each Organizational Unit (hereinafter OU).

Our consolidated and individual financial statements, including tax items, are prepared in accordance with the International Financial Reporting Standards (IFRS, which are issued by the International Accounting Stan-dards Board), and are audited by an international ac-counting firm.

Our Advisory Council and the Administration Council of our holding company (ALFA) supervise the adherence to this policy, ensuring our operations and manage-ment are underlain in solid principles and comply with all applicable laws and regulations among the different jurisdictions in which Sigma operates.

For more information regarding our tax strategy, please visit our Tax Policies, [here](#).





Information Security

Cybersecurity and information protection are essential to operate in today's environment, where technological advancements have transformed modern life and new cybercrimes have arisen. Without robust measures, sensitive information could be compromised, causing harm to businesses.

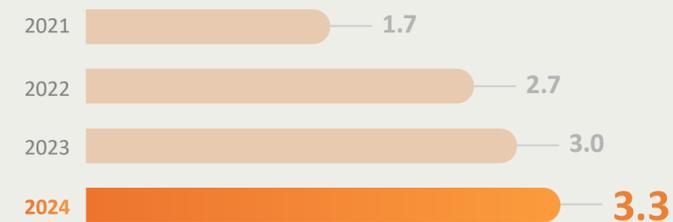
Sigma has implemented policies, procedures, training, and measures to ensure information security and mitigate or reduce cyber risks. Additionally, we continuously strengthen our operational technology systems to prevent and avoid disruptions in our operations and ensuring its continuity.

Led by our Chief Information Security Officer (CISO), Sigma has specialized teams to take specific actions and address potential security incidents or data breaches, minimizing the potential impacts on the organization and its stakeholders. The company has also shared guidelines and knowledge with its suppliers and business partners, fostering trust in information protection and operational stability among all parties involved.

Sigma's IT infrastructure and information security management system operates under standards and best practices such as ISO 27001 and NIST.

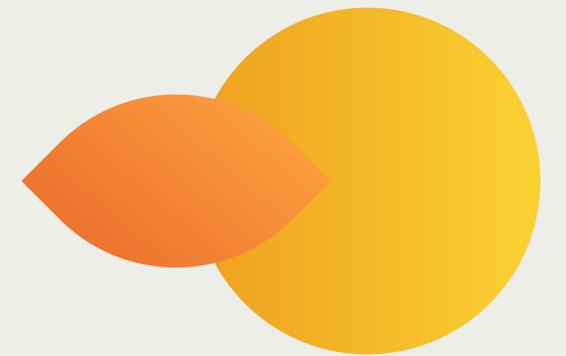
GARTNER CYBERSECURITY CONTROLS ASSESSMENT*

(1-5 Maturity Scale)



3.0 Industry average

*A tool designed to help measure the maturity of cybersecurity controls.





Cyber-defense

The primary objective of cyber defense is to safeguard its digital infrastructure, sensitive data, and operations against cyber threats while ensuring uninterrupted business functionality and maintaining stakeholder trust. This involves proactively identifying and mitigating risks, securing critical systems, and protecting intellectual property and customer data from unauthorized access or loss.

We align our risk management strategies with governance and audit efforts, to maintain a unified approach to safeguarding our organization against evolving cybersecurity threats.

With Sigma's **Cyber-defense strategy**, we cover the following areas:

- 1 Threat Identification:** To identify threats and threat acts that could be of relevance to the organization, we use Cyber Threat Intelligence (CTI) to identify, prepare and prevent risks. We also employ Digital Risk Service Protection (DRPS) technologies to protect our brands and mitigate risks that affect the company's image.
- 2 Exposure Management:** Through Threat and Vulnerability Management (TVM), we seek to identify, assess and manage cyber vulnerabilities and threats to minimize security risks. We reduce the level of risk by prioritizing and remediating vulnerabilities and threats, focusing on those that may have the greatest impact.
- 3 Monitoring, Detection and Response:** With this objective, we seek to monitor the entire infrastructure of the organization, detect any anomalies and threats in the network and respond effectively to such threats to prevent their materialization. To do

this we have a Security Operations Center (SOC) team which is responsible for these three qualities (monitor, detect and respond). In turn, we rely on processes / areas such as threat hunting and detection engineering to increase our monitoring, detection and response capabilities.

- 4 Digital Forensics and Incident Response (DFIR):** With the objective of DFIR we established a process for investigating and responding to security incidents, detecting attacks, containing damage, restoring systems and preventing future risks.



11,989
employees
received training on
cybersecurity topics.



INCIDENT RESPONSE MODEL

Furthermore, Sigma has an Incident Response Plan (IRP) for preparing and responding to cybersecurity incidents. It defines the roles and responsibilities of participants, describes possible incidents, relationships with other policies and procedures, as well as reporting requirements.

The IRP provides Sigma teams with a standard set with procedures and processes to identify, coordinate, remediate, recover, and track successful recommendations from incidents affecting our systems, data, and networks.





Cybersecurity Operational Technology

Operational Technology (OT) encompasses a broad range of programmable systems and devices that interact with the physical environment. Examples include industrial control, building automation, transportation, physical access control, physical environment monitoring and physical environment measurement systems.

Sigma has defined a policy establishing the global baseline to protect the company's Operational Technology environment, ensuring a consistent and effective approach to cybersecurity across all regions and facilities.

The Cybersecurity Policy guides Sigma's strategy to protect the OT environment.

The **OT Cybersecurity Policy** is focused on:

- Ensure the safety, availability, integrity and confidentiality of the OT environment.
- Comply with applicable laws, regulations, and industry standards related to cybersecurity and data protection.
- Promote a culture of OT cybersecurity awareness and responsibility across the organization.
- Protect OT assets from cybersecurity threats.
- Protect sensitive data, such as recipes, process designs, and proprietary information, from theft or unauthorized access.
- Safeguard production processes and recipes to ensure the quality and food safety of products, protecting consumers from harm.
- Prevent cyber incidents that could lead to environmental contamination or damage.
- Preventing equipment malfunctions, safety system failures or release of hazardous materials, endangering workers and the surrounding community.



Data Protection

The digital transformation in a company implies an increase in the use of information with a variety of sensitivity from corporate strategy and business figures, including personal information, know-how, intellectual property, trade secrets, among others. In this context, the importance of the security of sensitive data is crucial since an information leak could cause economic, reputational, or regulatory impacts.

We have reviewed and enhanced an Information Protection Lifecycle defining a strategy over data classification considering protection of information based on Sigma's maturity level and business needs, deploying different labeling and security controls over the different business areas.

These are the six domains where we are developing capabilities into our operation:



Vulnerability Management

At Sigma, we have a continuous vulnerability detection and mitigation process, a fundamental pillar for the protection of our systems and the security of the company's information. This proactive approach allows us to identify and address potential risks early before they can be exploited by malicious actors, thus ensuring operational continuity. In addition, the constant evaluation of our technological infrastructures and applications reinforces our ability to quickly adapt to new threats, optimizing performance and reducing the costs associated with security incidents. By maintaining a constant monitoring and mitigation cycle, Sigma ensures the integrity of its data and the reliability of its services.

A **data classification strategy** was fully deployed in Sigma defining four data labeling:

- PUBLIC
- INTERNAL
- CONFIDENTIAL
- TRADE SECRET

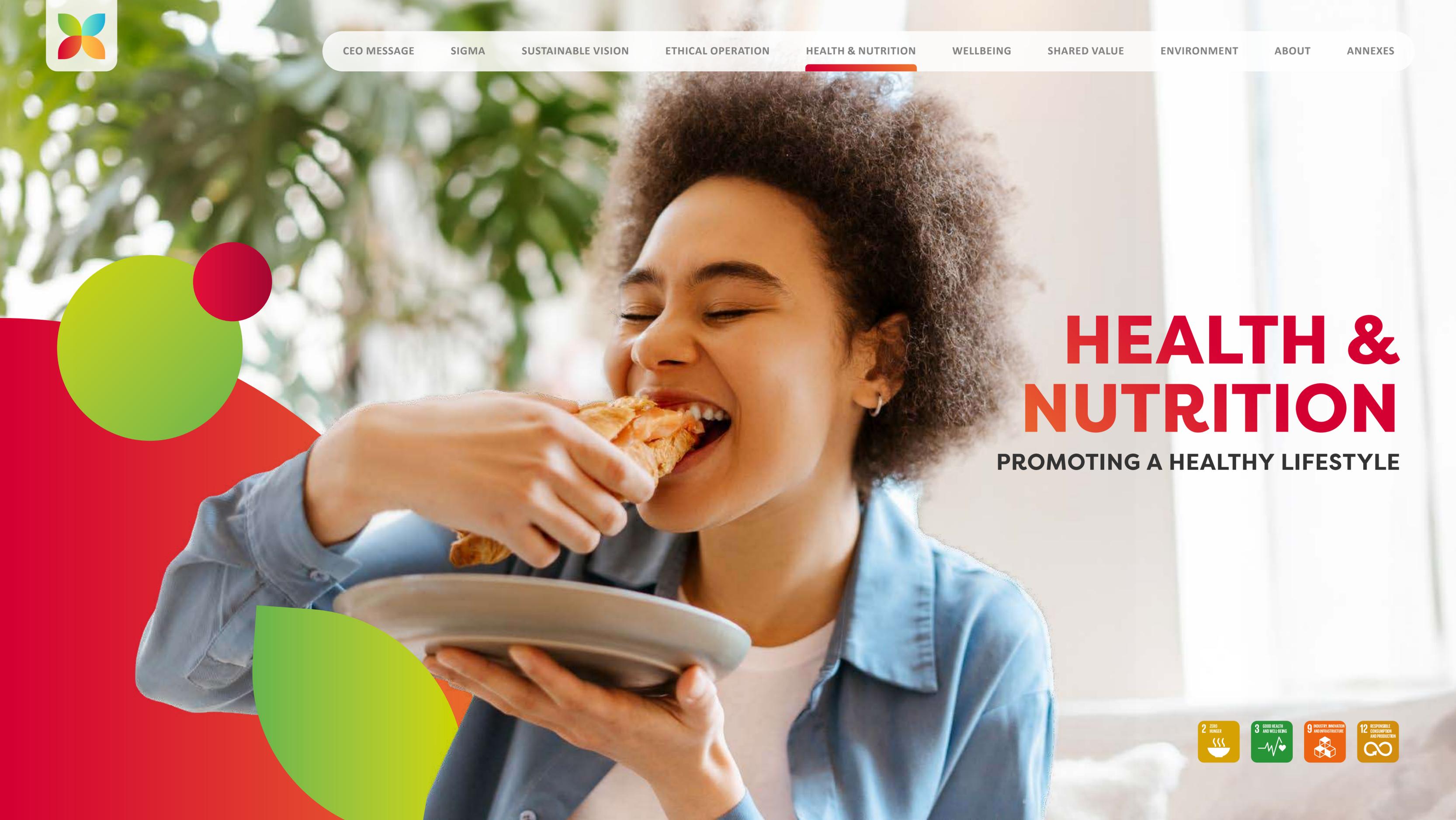




Sustainability Ratings

	CDP VALUE CHAIN ENGAGEMENT A-F	CDP WATER A-F	CDP CLIMATE A-F	MORNINGSTAR SUSTAINALYTICS RISK	S&P Global CSA 0 - 100
2024	Pending results	Pending results	B	Pending results	43
2023	B	B	B	24.6 Medium	41
2022	A-	B	B	29.7 Medium	35
2021	B-	B	B	34.6 High	25
2020	D	C	C	35.08 High	-
2019	D	C	C	-	-
2018	D	C	D	36.69 High	-
Industry average '23	C	C	C	35.6 Medium	24





HEALTH & NUTRITION

PROMOTING A HEALTHY LIFESTYLE





We promote healthy lifestyles through innovative and high-quality products.

2024 HIGHLIGHTS

US \$38.8M

invested in research and development

98%

of our plants GSFI certified

+1,930

new products launched in the last 36 months

As a promise to provide great-tasting, flavorful food that will improve people’s life and the planet, and in alignment to our purpose of “Delicious Food for a Better Life”, the company has intensified its actions to promote nutrition and health throughout its capabilities, and has redefined its Central Technology Unit, as well as renovated the Nutrition and Health Unit (NHU) by expanding its members to a cross-functional network of R&D experts.

Led by our Chief Research, Innovation, and Sustainability Officer (CRISO), our cross-functional Central Technology area seeks to maintain the competitive edge in the food industry by guiding each Organizational Unit on the strategic priorities for scientific research, nutrition profiles, product & process development, operational excellence, and sustainability topics.





Nutrition and Health Unit

GRI 416, 417: 3-3 | GRI 416-1, 417-1
 FB-PF-260A.2 | FB-MP-250A.2

2025 SUSTAINABILITY COMMITMENTS

For markets without a local mandatory labeling regulation as of 2018: Packaged products portfolio with nutritional facts on label.



SUSTAINABILITY
 PROGRESS
87%



The **Nutrition and Health Unit (NHU)** leads the creation of high-quality nutritious food, understanding and translating nutritional science and its relationship to health. This knowledge is applied to continuously improve the nutritional profiles of our portfolio and innovation, and providing better choices for our consumers.

The **Nutrition and Health Strategy** is based on the following four strategic pillars.



NHU STRATEGY

NUTRITION FOUNDATION

Promote a new generation of nutrition standards based on dietary references and scientific evidence.

INNOVATION IN HEALTH

Explore and strengthen the offer of products that contribute to a healthy diet.

NUTRITIONAL SCIENCE

Unlock new opportunities through scientific research with leading institutions in Nutrition and Health.

NUTRITIONAL EDUCATION

Be an active player in nutrition via education for our audiences.



Sigma's Global Nutrition Standards (GNS) are a set of criteria and targets designed to promote the continuous improvement of the nutritional profile for our foods and beverages. GNS are established by product category.

GNS are based on dietary recommendations and its nutrients provided by international organizations, including the World Health Organization (WHO), the Food and Agriculture Organization of the United Nations (FAO), and the Codex Alimentarius. They also incorporate national dietary guidelines from the United States Institute of Medicine (IOM), the European Food Safety Authority (EFSA), the American Heart Association (AHA), and other recognized organizations. Additionally, the recommendations consider both technical feasibility and consumer acceptance.



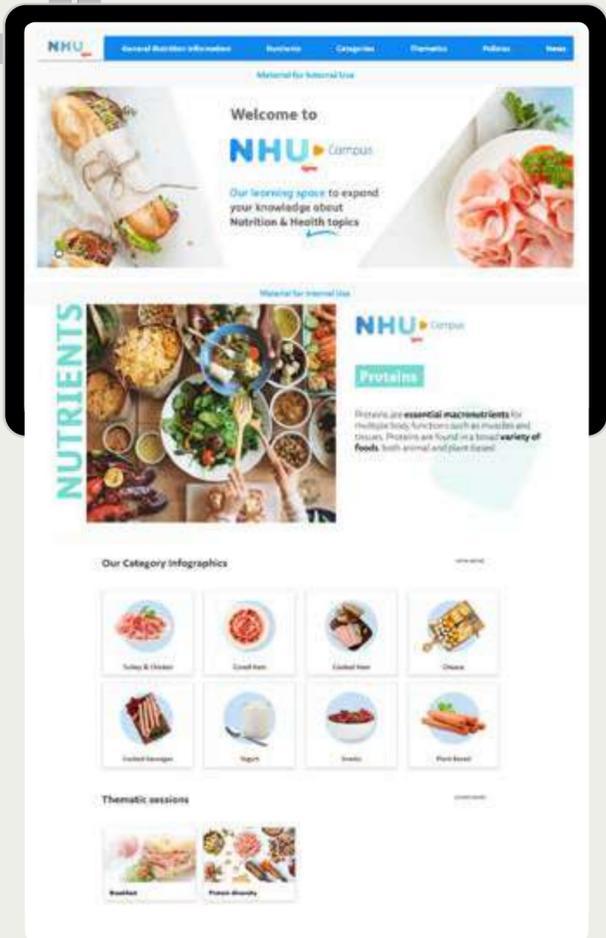
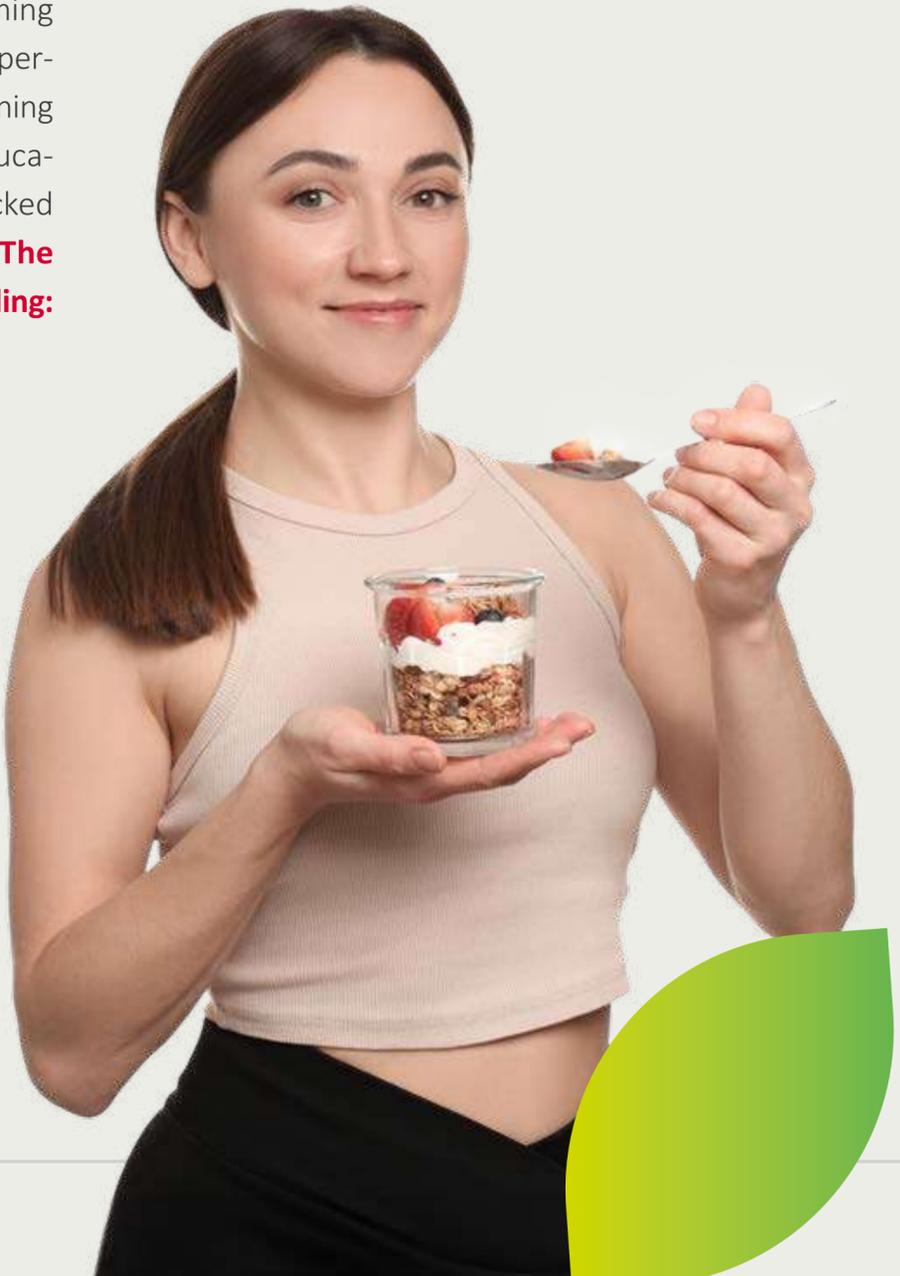
We have created the internal NHU Campus, aiming to nourish our teams' knowledge constantly and permeate them through our brands. Our global learning platform empowers employees by providing educational content reviewed by our experts and backed by scientific evidence on nutrition and health. **The platform offers content on various topics, including:**

The importance of **maintaining a balanced diet and healthy habits** to improve quality of life.

Education on **macronutrients and micronutrients**.

Insights into our product categories, ingredients, nutrients, and benefits.

Key nutrition themes.





Driving Sustainable Innovation

GRI 416: 3-3 | GRI 416-1
 FB-PF-260A.1 | FB-PF-260A.2

2025 SUSTAINABILITY COMMITMENTS

Double the sales of products launched under the Health and Wellness portfolio* (compared to 2019)



**SUSTAINABILITY
 PROGRESS
 54%**

Product Innovation

In today's fast-paced business and consumer landscape, companies must quickly reinvent themselves and their products. Sigma understands that innovation is crucial for maintaining brand relevance in consumers' minds. It is the key to ensuring long-term growth and remaining competitive. With this strategy in mind, Sigma aims to address consumer trends and needs, earning recognition in the food industry for its continuous innovation. This focus aligns with Sigma's mission to offer a diverse range of options that enhance quality of life through innovative food and beverage solutions.



* The Health and Wellness portfolio is made up of products launched under the Health & Nutrition and Trust & Sustainability innovation platforms

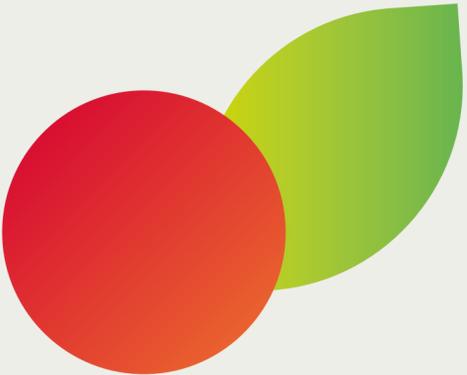


To further detail our understanding of innovation, the company defines innovation as products launched within the last 36 months. Upon reaching this time frame, the sales value of these products is then integrated into the sales value of Sigma's core business, and are no longer classified as innovations.

In 2024, Sigma's recent innovations resulted in more than 1,930 new products, categorized as follows: 56% processed meats, 5% alternative proteins, 17% cheese, creams, and spreads, 10% prepared meals and beverages, 9% yogurt, and 3% fresh meat.

Some of the most successful **Nutrition and Health innovations launched in 2024:**

 Mexico New line, new packaging material	 Mexico Tomato, salt & Vinegar Veggie Pops 35 gr Alternative Protein	 United States Better Balance - Better Dog Alternative Protein Pea Protein	 Ecuador Turkey smoked ham Cuidat+ 3.5 kg Reduced in salt, low in fat, high in protein
			
			





Sigma stands out by offering a wide range of protein-rich products that cater to different lifestyles. By diversifying protein sources, we improve our product offerings and optimize the nutritional profile.

- Animal proteins
- Combined proteins
- Plant-based proteins

Combining animal proteins with vegetables ingredients has allowed us to create better nutritional profiles, more sustainable products with great sensory qualities, and achieving at least a 30% reduction in fat content.

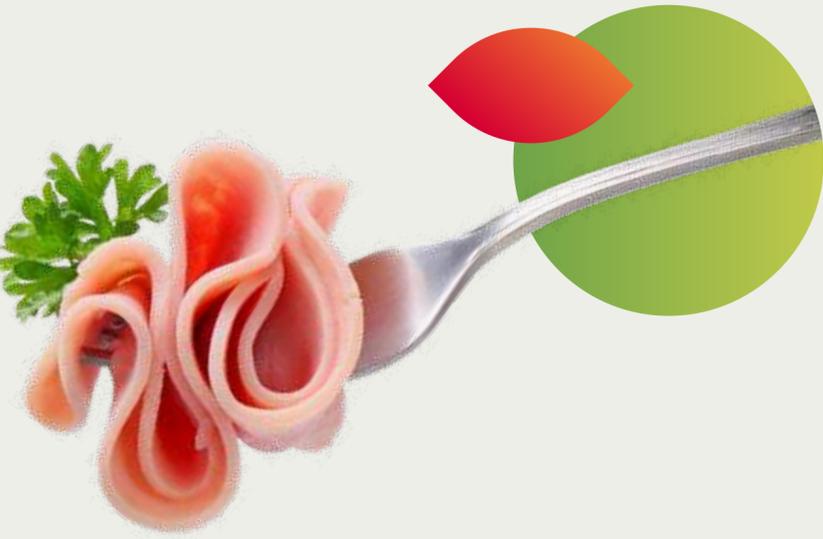
Protein-rich combined products launched in 2024

 <p>Netherlands Pork meat and vegetables with 30% less fat</p> 	 <p>Belgium Turkey and vegetables snacks</p> 
	

A comprehensive review of our calculation methodology has led us to determine that we may not fulfill our commitment for 2025. Through our new purpose we seek to reinforce the pipeline of innovations under our Health & Wellness portfolio.

We continue to seek innovative solutions rooted in consumer insights, providing delicious and high-quality nutritional profiles, enhance operational efficiency, and leverage cutting-edge technologies to drive progress within the food industry.

Innovation Summit
Sigma's annual Innovation Summit has become a highly anticipated event, consistently reaching full capacity due to overwhelming interest from attendees. The primary focus of our discussions revolves around food trends, nutrition, and sustainability. However, the most important aspect remains to maintain continuous contact points and gather valuable customer insights, which ensure we stay aligned with the needs of our consumers.





Product & Process Development

Our Product and Process Development team is dedicated to create innovative products that meet quality standards, regulatory requirements and market expectations. When we identify an opportunity, innovation plays a crucial role in designing a prototype, considering the best ingredients, packaging, pricing and assessing feasibility. Following this, consumer feedback is collected on aspects such as likability. Using this feedback, we refine the prototype so that we can follow to perform real-world testing in a controlled environment with defined locations and timeframes. Once we've validated the product, our marketing team works to create a comprehensive launch plan aligned with the specific brand identity.



Scientific Research

In our quest to develop and position diversified protein-rich food sources that meet the evolving consumer demands and uphold the high standards that characterize our products, Sigma's Scientific Research Team collaborates with the Organizational Units to share knowledge and experiences that accelerate and maximize the impact of innovation. The company utilizes its top-tier research facilities located in Mexico and Europe to develop and scale its research and pilot investigations.

In line with our commitment to continuous improvement, we are also implementing Artificial Intelligence to optimize various processes, enhancing both efficiency and the effectiveness of our operations.

Our Innovation and R&D team consists of more than 260 specialists, 2 technology centers in Mexico and Spain, 6 pilot plants and 12 regional research centers.

We are focusing on **strategic research lines** including:

- **Biomass fermentation:** As a short-term initiative, we aim to leverage the rapid growth and high-protein characteristics of microorganisms such as fungi to efficiently generate substantial amounts of protein-rich food.
- **Precision fermentation:** A highly promising medium-term initiative to produce more sustainable proteins. It utilizes microorganisms that act as "cell factories," enabling the creation of ingredients with nutritional value for our industry.
- **Molecular farming:** A complementary medium-term initiative that involves the production of proteins using tailor made plants or vegetable components as vegetal factories.
- **Cultured meat:** Long-term initiative that promotes the process of cultivating and multiplying animal cells in a controlled setting to produce meat products.



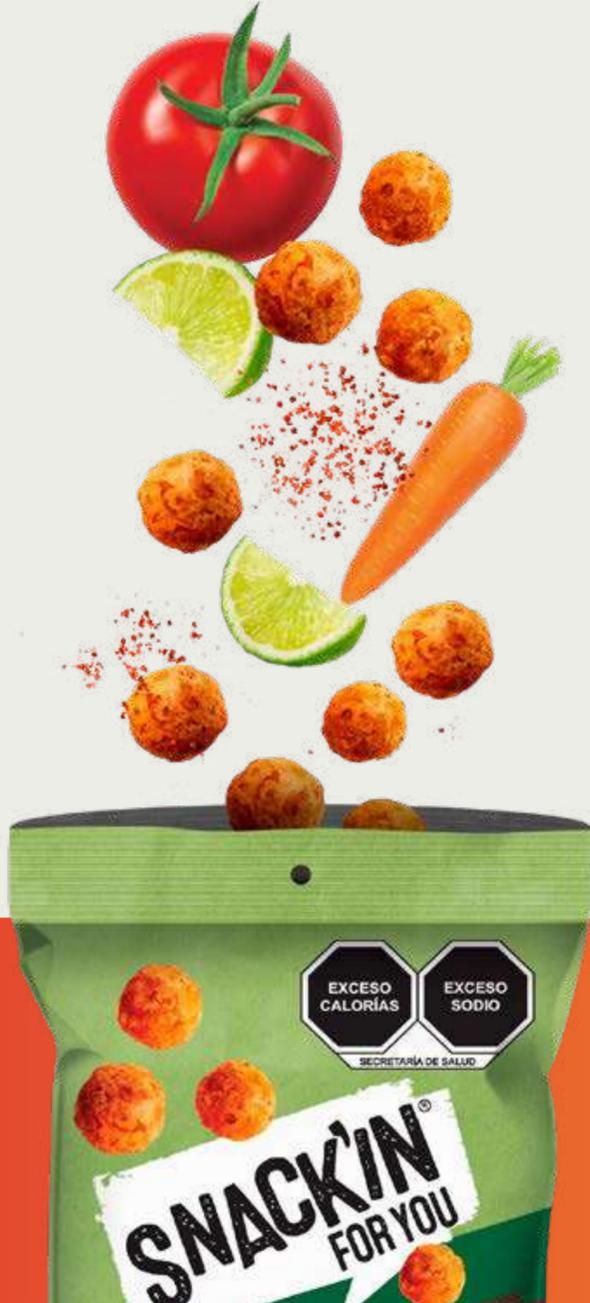
Open Innovation

Sigma is redefining how food is sourced, processed, distributed, and experienced. Through Tastech, its open innovation program, Sigma collaborates with startups worldwide to identify and scale breakthrough solutions that drive efficiency, sustainability, and growth.

Now in its 6th edition, Tastech is evolving into a year-round, always-on open call, enabling entrepreneurs to engage with Sigma at any time. This shift enhances the company’s ability to tackle industry challenges, accelerate innovation, and create greater value—together.

To further drive impact, the Scale initiative was launched within Tastech to fast-track the deployment of validated startup solutions across Sigma’s global operations, maximizing efficiency, cost savings, and sustainability.

With a mission to transform the food industry through disruptive products and cutting-edge technologies, Tastech continues to strengthen partnerships with innovation hubs, universities, and entrepreneurs to accelerate solutions that shape the future of food and meet evolving consumer needs.



TASTECH BY SIGMA FIGURES

Founded in 2019	+ 120 Global partners
+ 2,000 Startups analyzed	50 Pilots launched
64 Countries represented	5 Editions completed



Quality and Food Safety

GRI 416: 3-3
GRI 416-1
SASB FB-MP-250A.2, FB-MP-410A.3, FB-PF-260A.2

2025 SUSTAINABILITY COMMITMENTS

Percentage of our plants with GFSI-endorsed certification
(acquired by 2018)



SUSTAINABILITY
PROGRESS
98%

We continuously enhance our practices and processes, implement controls and technologies, and foster a culture focused on creating safe, high-quality products. This approach enables us to retain consumer preferences and maintain our competitive advantage. Our goal is to be recognized as a premier company in the packaged food industry, dedicated to providing wholesome, safe, and high-quality products that meet and exceed customer expectations. We accomplish this by establishing and nurturing a strong food safety culture and consistently seeking improvements throughout the entire value chain.

At Sigma, quality and food safety are the responsibility of everyone. This reinforces our commitment to continuously improve our quality and food safety management system by aligning with global trends in mo-

derization and sustainability. We invest in developing the skills and knowledge of our employees through effective training, while also ensuring compliance with the applicable laws, regulations, and standards in the regions where we operate. Our system empowers our partners and employees, encouraging them to actively participate in identifying and mitigating risks.

All of our frontline employees are knowledgeable and trained in food safety and quality standards to ensure compliance.



Our **quality and food safety strategy** is based on seven fundamental principles:



QUALITY AND FOOD SAFETY CULTURE

Promote and uphold initiatives related to quality and food safety throughout the organization.

1. World Food Safety Day
2. Food safety culture survey
3. TechTalks food safety edition



SUPPLIER DEVELOPMENT STANDARDS

Set requirements for supplier approval and evaluation to prevent defects in our value chain.

Responsible Sourcing Code

- Compliance
- Delivery of products
- Implementation
- Application
- Safety plan
- Validation



SANITARY DESIGN AND HYGIENE

Promote hygienic design principles in the acquisition and renovation of equipment and facilities to prevent contamination.



QUALITY AND SAFETY INTEGRATION

Integrate quality, food safety, legality, authenticity, and food defense in product design, development, and distribution.



PRODUCT TRACEABILITY AND CRISIS MANAGEMENT

Ensure the accuracy and reliability of our traceability system to enhance crisis response efficiency.



QUALITY AND FOOD SAFETY MANAGEMENT SYSTEMS

Implement corporate guidelines and procedures in line with GFSI standards and food regulations.

For more details, visit [Certifications and Memberships](#) section.



MEASUREMENT MANAGEMENT SYSTEMS

Establish valid methodologies to ensure compliance with standards across products, processes, and infrastructure.

For more details, visit Sigma's [Quality and Food Safety Model](#) section.



Our **Quality and Food Safety Policy** may be accessed **here**.



Continuing to advance Sigma’s organizational culture in alignment with quality and food safety is crucial. Achieving this requires a collective commitment from all members to steer it in the right direction and ensure its message is communicated across all levels of the organization.

Food Safety Day Forum

An event where we reinforced Sigma’s commitment with food safety. Multiple experts in food policies and from our Food Safety Community shared the importance and our responsibility to it.

785
employees attended our
Food Safety Day Forum

Tech Talks

A series of insightful Tech Talks were held globally, covering a range of key topics.

- A regulatory overview of food law in 2024
- USDA myths and facts
- How PAS guides the food industry
- Food defense, food fraud challenges, and opportunities from a global perspective
- Confident communication in a food safety crisis

Food Safety Culture Survey

Voluntary survey applied to all collaborators to evaluate Sigma’s safety culture and establish action plans for its reinforcement.



Sigma's Quality and Food Safety Model

To share and promote our global vision of food safety and quality across the organization, we developed the Quality and Food Safety Model. This framework serves as a catalyst for ongoing business improvement, focusing on four strategic pillars for manufacturing our products.

Our quality and food safety management system is transforming into a robust and comprehensive database. New digital platforms and tools have been implemented to capture and display data, enabling informed decision-making. The systems we use to monitor quality and food safety indicators in finished products ensure that we consistently deliver high-quality products to our customers.

Our emergency response and crisis management policies are aligned with country-specific regulations, with a primary focus on consumer safety. We continue enhancing our environmental monitoring and inspection plans tailored to the risks associated with each process and operation.

QUALITY AND FOOD SAFETY AS AN ENABLER FOR BUSINESS IMPROVEMENT

OPERATIONAL EXCELLENCE

Constant evaluation of long-term investments for optimal performance and decision making.

PEOPLE-CENTRIC

A culture focused on the continuous enhancement of food safety, emphasizing behavior, accountability, and tools.

TECHNOLOGY

Integrated global information systems facilitate swift adaptation and continuous improvement.

RISK-BASED

Horizon scanners and continuous improvements are utilized to proactively identify, prevent and mitigate risks.





We collaborate with organizations that specialize in food safety processes, standards, and technologies. Our goal is to foster a competitive industry environment that ultimately benefits consumers.

On a global scale, we are involved with the International Association for Food Protection (IAFP), where we exchange best practices to protect the food supply.

In Mexico, we are part of a local working group under the Global Food Safety Initiative (GFSI). And all of our meat production plants are certified by *Tipo Inspección Federal* (TIF), which is granted by Ministry of Agriculture and Rural Development, through the National Service of Health, Safety, and Agro-Food Quality (SENASICA).

In Europe, we are members with the European Hygienic Engineering and Design Group (EHEDG). We also actively engage in training sessions, conferences, and forums that are geared toward advancing food safety technologies.

We ensure the highest standards of food safety and quality by proactively managing our global supply chain, diversifying suppliers, and implementing robust traceability systems. All incoming materials are rigorously inspected, and we continually evaluate our suppliers' performance to maintain product reliability. Through the Responsible Sourcing Code, we set clear expectations for compliance with regulations, quality standards, and safety measures, including Hazard Analysis Critical Control Points systems (HACCP).

We will continue our quality and food safety journey by adopting new technologies and refining processes, creating a competitive advantage for Sigma. Additionally, we will promote a culture of quality and food safety across all operations through training and awareness initiatives, protecting both our products and brands reputation.





Food Waste

GRI 306: 3-3
GRI 306-1, 306-2

Our **strategy to reduce food waste** and make the most of food is based on three approaches:



OPERATIONAL EXCELLENCE

By operating our production lines with the highest quality standards, we can increase efficiency and minimize waste, our new policy will address compliance with suppliers with the legal and environmental oversight teams. We continuously implement new processes and projects, guided by evaluations and historical data. The primary goal is to identify the waste generated in each operation, allowing us to determine where to focus our strategies. Additionally, we are training our operations teams to enable them to manage and reduce waste independently, fostering a more sustainable and efficient workflow.

**+100 TRAINED COLLABORATORS
IN WASTE MANAGEMENT IN MEXICO.**



MAKING THE MOST OF OUR PRODUCTS

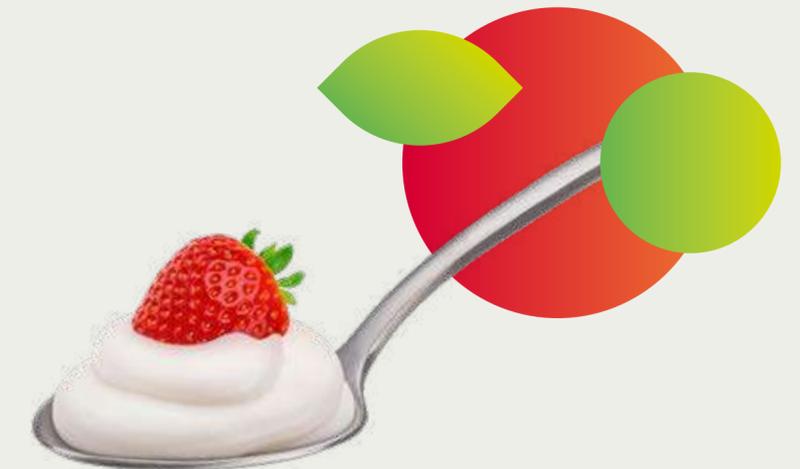
We develop robust operating plans and rely on information technologies to adjust production levels to demand projections. We work on new packaging technologies that stand out for their essential properties, which protect the optimum conditions and quality of food throughout their shelf life.

**2024 WAS A YEAR FOCUSED ON MEASURING AND
ADAPTING TO NEW REGULATIONS.**



DONATIONS

We have extensive control processes that allow us to contribute to Sustainable Development Goal 12: Responsible production and consumption, in conjunction with different associations and food banks.





WELLBEING

CARING FOR OUR PEOPLE





We establish conditions that motivate and make it easier for people to adopt habits that improve their quality of life.



2024 HIGHLIGHTS

30.7
hours of training given on average to each employee

23%
of employees participating in volunteering initiatives

45%
reduction in accident rate compared to 2018

Strengthening our Organization

GRI 401: 3-3

This year, we took a significant step by evolving our company purpose and reinforcing our company’s strategy. In our continuous efforts to strengthen our organization and expand our capabilities to boost our potential, we will be focusing on three key drivers:



CULTURE

Our culture is a reflection of who we are, who we aspire to be, and how we seek to think, act, and interact.



CAPALIBILITIES

Our capabilities reflect how we develop our business, always focusing on becoming a consumer-centric company.



SYSTEMS & PROCESS

Our system and processes will become our operating renovating our operations, efficiencies, increase consumer insights and improve our operational performance.

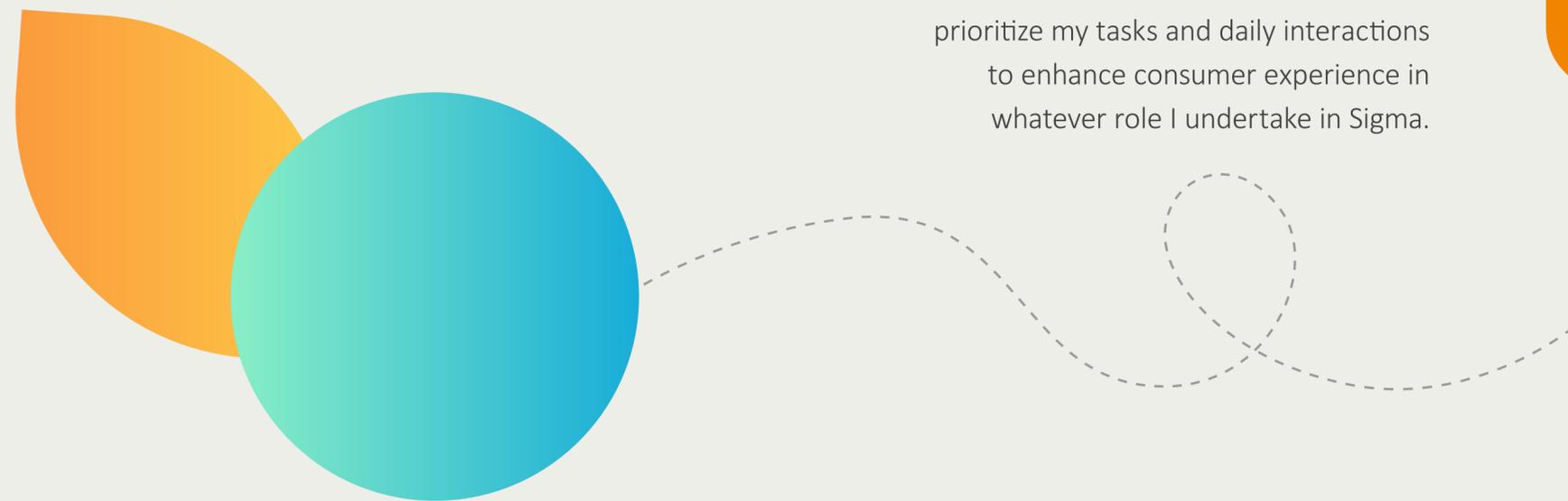


Culture Framework

Our Fundamentals

Our culture reflects who we are, who we aspire to be, and how we seek to think, act, and interact.

Through an extensive review, we have identified areas that we can evolve to generate more value, moving towards an integrated cultural strategy, based on four fundamentals:



ESSENTIALISM & ALIGNMENT

I achieve better results and improve my work-life balance when I eliminate non-essential tasks and focus on the core aspects of my role—both transformational and day-to-day.

PASSION FOR THE CONSUMER

I care deeply about our consumers and exceed their needs. I am committed to prioritize my tasks and daily interactions to enhance consumer experience in whatever role I undertake in Sigma.



MINDSETS & BEHAVIOR

Transform the way we think, act and interact to become better individuals, better teams, and a better Sigma. Enabling us to achieve our goals aligned with our strategy and purpose.

TALENT OWNERSHIP

I take responsibility for my development by continuously upskilling to stay competitive and further advance my career, leveraging internal and external resources.



Mindsets & Behaviors

Our Mindsets and Behaviors enable us to foster psychological safety and utilize our skills, perspectives, and experiences for our daily work.



PSYCHOLOGICAL SAFETY

Creating an environment of trust and value the opinions of others even when they are different from mine.



PLAYER – OWNER

Being proactive and responsible not only in what I can control, but also beyond my scope wherever I can provide a positive influence.



LEARNER

Being curious, humble, and eager to turn learnings into actions.



QUALITY OF WORK

Performing my responsibilities with attention to detail and comprehensiveness; raising quality standards and outcomes.



COLLABORATE EFFECTIVELY

Understanding common goals, making productive requests, and following through on my commitments. Creating empathy and inclusivity.



MAKE OTHERS SUCCESSFUL

Taking an active interest in helping others grow and achieve their future aspirations.



EXPLORE & EXPERIMENT

Learning fast and validating new ways of working; testing new ideas without fear of failing.





Initiatives to Foster our Culture

Cultural Dynamics

Guided by our leaders, our Cultural Dynamics sessions help our organization boost our behaviors, commitments, and challenges. Through robust discussions, we empower our employees to apply our principles into actions in daily tasks and decision-making. In 2024, 69% of our employees in operational roles and 87% in administrative areas actively participated in all four sessions.

In 2024, our Cultural Dynamics sessions were:

- 1 **Make the switch!:** “Change ourselves and others by aligning reason and feeling.”
- 2 **Clear your mind:** “To clear our mind and achieve successful change we need to: pause, talk and plan.”
- 3 **It’s not about the cookie:** “To implement change, it’s key to know how to communicate effectively.”

Conscious Leaders

To align teams with business priorities and empower our executives, we carried out the Conscious Leaders Program. The program is given through hybrid sessions (in-person and virtual), during which leaders share their experiences and testimonials within Sigma. During 2024, more than 1,650 leaders from our organization participated in the four-module training program.

In 2024, the **Conscious Leaders program** included the following modules:

- 1 Mental Models
- 2 Effective Coordination
- 3 Authentic Communication part I
- 4 Authentic Communication part II

+1,650
leaders participated

Measuring our Cultural progress

To evaluate the progress of our cultural transformation, we have an annual survey that allows employees to provide feedback and identify strengths & opportunities of our culture. The results of this survey guide our cultural transformation plans to mitigate these barriers.

+3,000
administrative employees participated
in the Cultural Pulse survey

In addition, we continue to hold local Town Hall sessions in all business units to remain attentive to the opinions and needs of our employees. In these meetings, we engage in dialogues that allow us to reinforce psychological safety and normalize direct conversations between members from different areas and levels of expertise.



Employee Engagement and Recognition

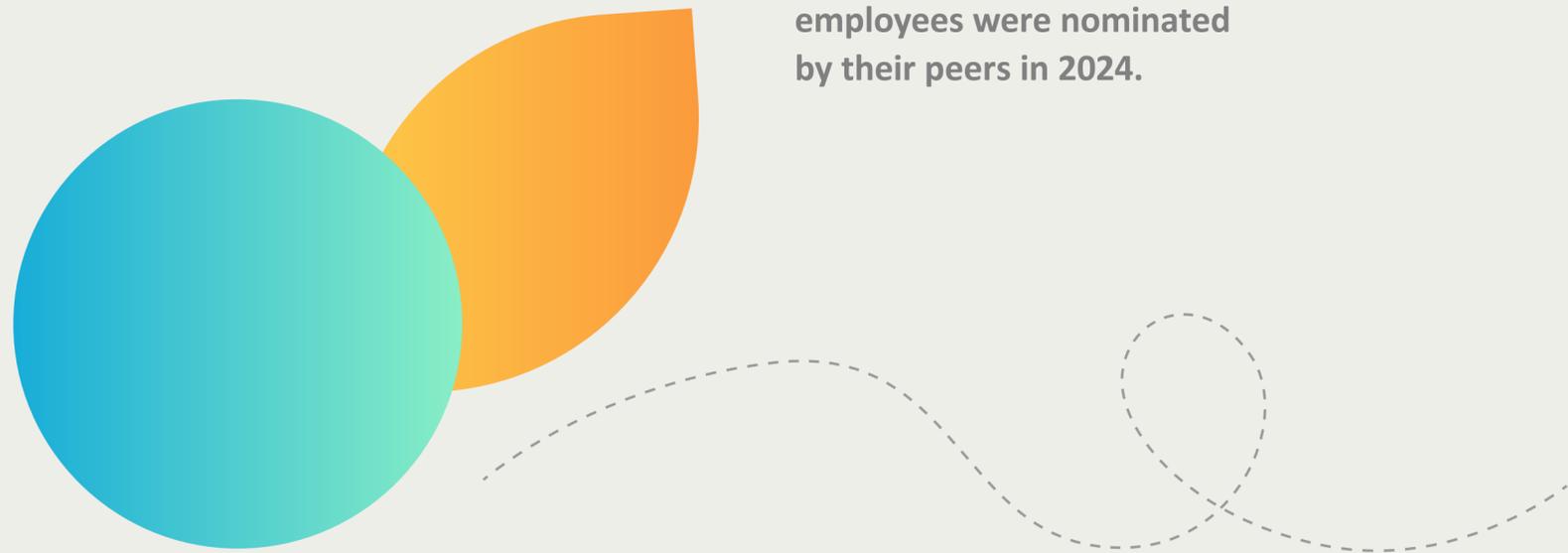
GRI 2-29

We firmly believe that our talent is our greatest asset. That is why we actively recognize and engage with our employees, fostering an inspiring environment. By promoting a culture of continuous respect and appreciation, we empower our team members to reach their full potential and thrive within our organization.

Global recognition program

We created this program in 2022, to recognize the achievements of our employees and teams across all geographies, and reward those who exemplify our **Mindsets & Behaviors**, and the capacity to continue learning.

+6,230
employees were nominated
by their peers in 2024.



Sustainability MVPs

In 2024, we launched our first global recognition campaign dedicated to “our Most Valuable Players” for sustainability inside the company. This initiative was designed to celebrate and spotlight employees who demonstrated exceptional commitment to driving sustainability, through their projects and daily tasks.

More than 50 team members were nominated and recognized by their peers for their dedication and impact. These MVPs not only made a meaningful difference within the company, but also felt a deep sense of gratitude and acknowledgment as they received personal messages of appreciation and recognition from colleagues. This initiative reinforced the importance of celebrating individual contributions and fostering a culture of sustainability within our organization.





Measuring our Engagement

To get a deeper understanding and with the objective of hearing from our employees, we participate in ALFA's Employee Engagement Survey which measures employees' mindsets and motivators. Currently, the survey measures the following dimensions:

-  PERFORMANCE MANAGEMENT
-  WELLBEING
-  COLLABORATION
-  COMPENSATION & BENEFITS
-  ENGAGEMENT
-  DEVELOPMENT
-  LEADER COMMUNICATION
-  EMPOWERMENT
-  STRATEGY & ALIGNMENT
-  ENABLEMENT
-  RECOGNITION
-  PRIDE & BELONGING

In 2023 and 2024, the results for Mexico and Central Business Units resulted in the participation of 71% employees and we achieved an engagement level of 68%. For next year we expect to obtain the results for USA and Latin America.



Talent Development

GRI 401: 3-3
GRI 404-1, 404-3

2025 SUSTAINABILITY COMMITMENTS

Increase in the number of training hours per employee compared to 2018.



Professional Development

SUSTAINABILITY PROGRESS
100%

We believe that professional development is a shared responsibility between employees, leaders, and Human Resources. Prioritizing local needs, Sigma offers courses, programs, certifications, scholarships among other tools to accelerate professional growth.

We develop our people with the necessary skills to remain competitive, adaptable and prepared to tackle future challenges.



2024 MAIN ACHIEVEMENTS

GLOBAL

Lead, Rise, Succeed Program

This 6-month leadership program is designed to cultivate the leadership potential of entry-level employees within Sigma using LinkedIn Learning content. We aim to equip participants with the essential skills, knowledge, and mindset required to excel in leadership roles, foster innovation, and drive future organizational success.

The Lead, Rise, Succeed Program considers Sigma's top high performers to excel in the following skills:

- Empowering Leadership
- Resilience & Adaptability
- Analytical Thinking
- Taking Ownership
- Collaboration & Influence
- Data Storytelling
- Inclusive Leadership

Advanced Marketing

In collaboration with Wharton University, we develop an advanced marketing course, designed for +30 leaders of our diverse brands. This program provides them with the essential tools to guide their teams, achieve objectives, and enhance brands performance.

Feedback 2.0

Since 2021, we've focused on developing and implementing our Feedback 2.0 program to provide effective feedback to our teams. This initiative offers employees a 360-degree view of their performance, helping them understand their strengths and areas for improvement.





2024 MAIN ACHIEVEMENTS



GLOBAL

Young talent

We offer a two-year program for recent graduates, where they will gain hands-on experience in four key areas of our company. Participants will tackle diverse responsibilities and projects designed to equip them with the essential skills and knowledge for leadership roles at Sigma. We seek driven individuals who demonstrate the potential for rapid learning and the ability to become our future leaders.

28 people participated

- 6 Central Areas
- 8 Foodservice
- 12 Mexico
- 2 Latam

MEXICO

MXN 035 NOM training

Sigma Mexico delivered over 1,953 hours of training on critical topics, including Non-Discrimination Policy, Inclusive Communication, and Unconscious Bias. Our administrative and operational staff demonstrated outstanding commitment to completing the training. Moving forward, we will integrate this essential material into new hire orientations. Ensuring our focus on employee education while remain strong and relevant.



2024 MAIN ACHIEVEMENTS

UNITED STATES

Leading at Sigma (1st 90)

Leading at Sigma is a program crafted to seamlessly integrate new team members into Sigma’s vibrant culture and core behaviors. It fosters meaningful connections with team leaders and supervisors while providing a comprehensive understanding of Sigma’s unique benefits. This program ensures new hires feel genuinely welcomed and supported, resulting in higher retention rates and a more engaged, cohesive team.

198 employees participating in the program

Professional Development Training Roadmap

The roadmap objective is to showcase multiple learning opportunities for all employees.

From leadership training to LinkedIn course recommendations, the interactive training includes:

- Calendar view of all courses
- Courses listed by Sigma behaviors
- LEAP* courses (101, 201, 301)
- Courses for Production Leaders (Sigma Launch, Alchemy 101, leadership soft skills, Safety Management 101)
- Additional tools (SigmaNet microlearnings, LinkedIn Learning soft skills, Accidental Project Manager, language learning, education reimbursement, etc.)

Unconscious Bias Training (DEI)

Building psychological safety remains a key priority in our cultural journey. To deepen our commitment to diversity, we rolled out comprehensive Unconscious Bias training to all directors, DVPs, VPs, and our broader leadership team, including supervisors.

1.5 hour session
314 participants
471 total learning hours



* Leadership Acceleration Program



2024 MAIN ACHIEVEMENTS



LATAM / DOMINICAN REPUBLIC

Competency Certification for Forklift Operators

The Competency Certification was given to 41 employees in forklift operation, in collaboration with National Institute of Technical Professional Training (INFOTEP). This certification is globally recognized, meaning that certified operators possess internationally recognized skills, aligned with the highest standards of safety and operational efficiency. The main goal of this program is to ensure that Sigma’s forklift operators are trained to handle their equipment correctly, with a focus on reducing operational risks and improving response times in logistics processes.

41 forklift operators trained

First Road Safety Day

With the aim of raising awareness about the importance of road safety in an educational and entertaining way, the First Road Safety Day was held in collaboration with the National Institute of Traffic and Land Transport (INTRANT). During the event, which took place at our facilities, various activities were carried out, such as educational talks, and driving simulators, mobile units for motorcycle registration, as well as license renewal and changes.

841 employees trained representing 58% of our workforce



2024 MAIN ACHIEVEMENTS

EUROPE

Situational Leadership Academy

Blanchard’s Situational Leadership model teaches managers to be leaders who deliver competence, motivation and confidence of their employees, thus improving their performance in a significant and lasting way, giving their teams the right support and direction at the right time.

106 people from different European countries of managerial levels invited

10 hours in trainings

Rating of **4.6** out of 5

Soft Skills Academy

The objective of this program is to support and reinforce several key soft skills, such as communication (storytelling), non-violent communication, conflict management, impactful presentations, productivity management, problem solving and decision making, cultural mapping (diversity in teams), Mental Fitness (Mindfulness/mental wellbeing) and coach approach.

3 to 12 hours training

9 workshops / **21** sessions

145 people from Europe attended

4.5 out of 5 rating



“Throughout 2024, we achieved remarkable progress and initiatives across all regions, benefiting both the company and our people. When individuals maximize their potential, it positively reflects on the company, impacting the people, the team, and the organization as a whole.”

IVONNE BARRIENTOS
TALENT DEVELOPMENT CHAMPION



Promoting Wellbeing

Healthy Lifestyles

We actively promote our team’s wellbeing by sharing practices that strengthen their health, such as balanced nutrition, effective stress management, and regular exercise. We have highly qualified medical personnel who provide primary care services at our facilities, including consulting, health promotion programs, and epidemiological monitoring strategies.

Mental Health

Provide employees with resources and care:

- We offer multiple easy access to counselors, mindfulness activities, stress management, and other self-care apps.
- Our platforms are also available to direct family members of our employees.

Work-life balance

Promoted preventive medicine, and implemented nutrition and physical activation programs, among other initiatives, to improve the quality of life in the organization.

🇺🇸 UNITED STATES

Mindful Mornings with Amy G

A 20-minute mindful morning session that includes meditation, breathing, focus on targeted desk stretches, and slow movement to kickstart Monday morning with positive energy and focus. Sigma US believes that by promoting this type of wellbeing initiatives our team members will grow personally and professionally by:

- Enhancing focus and productivity
- Improving emotional regulation
- Better stress management
- Improving decision-making
- Stronger communication and collaboration
- Cultivating a growth mindset
- Increasing creativity

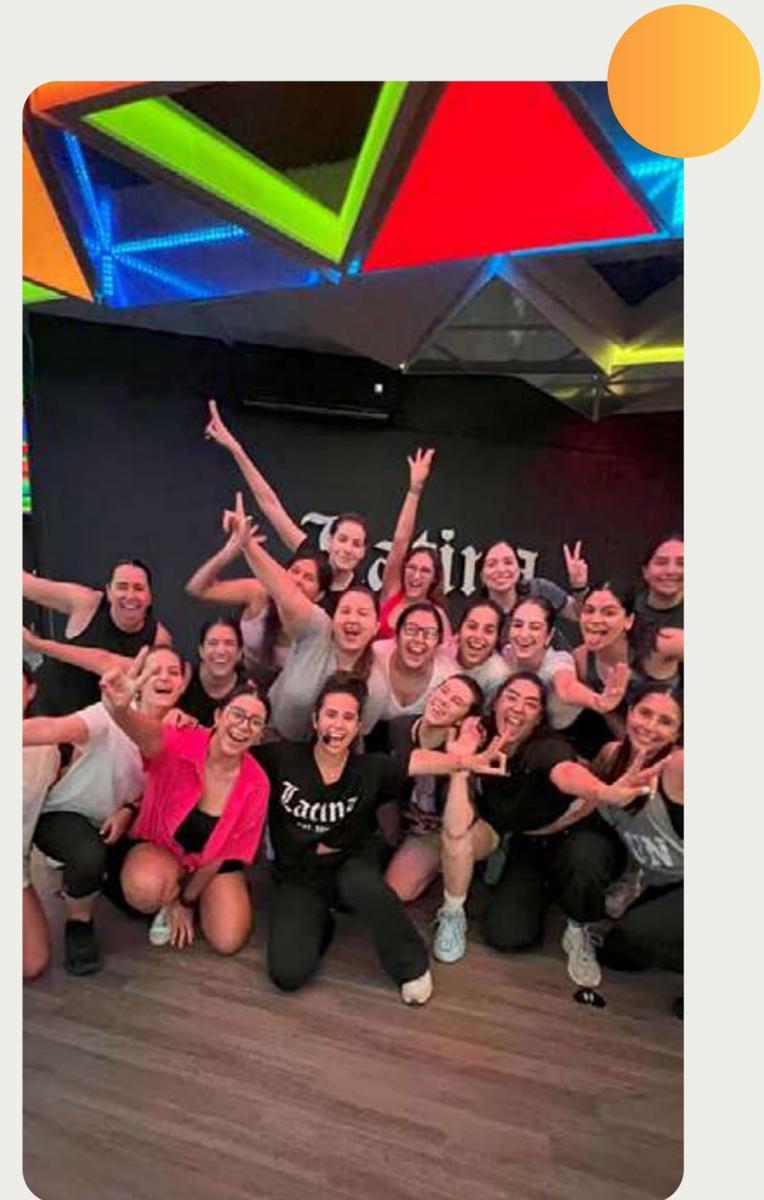
🇲🇽 MEXICO

In 2024, focused on enhance the mental health care of our staff at Sigma Mexico by partnering with Cuéntame. This strategic alliance aims to prevent and address psychological issues, mitigating the psychosocial risks associated with our company’s functions, while also offering support for personal matters.

In addition, we launched a targeted project in 24 selected work centers to manage chronic degenerative conditions (obesity, diabetes, hypertension) among our staff. Our Medical Services team provided focused attention to health risk indicators, resulting in significant improvement.

FUD Cuidat+

During 2024, as part of a campaign for our brand *Cuidat+* in Mexico, we partnered with different work out studios and offered free classes to our HQ employees to reinforce our commitment to promote a healthy lifestyle.





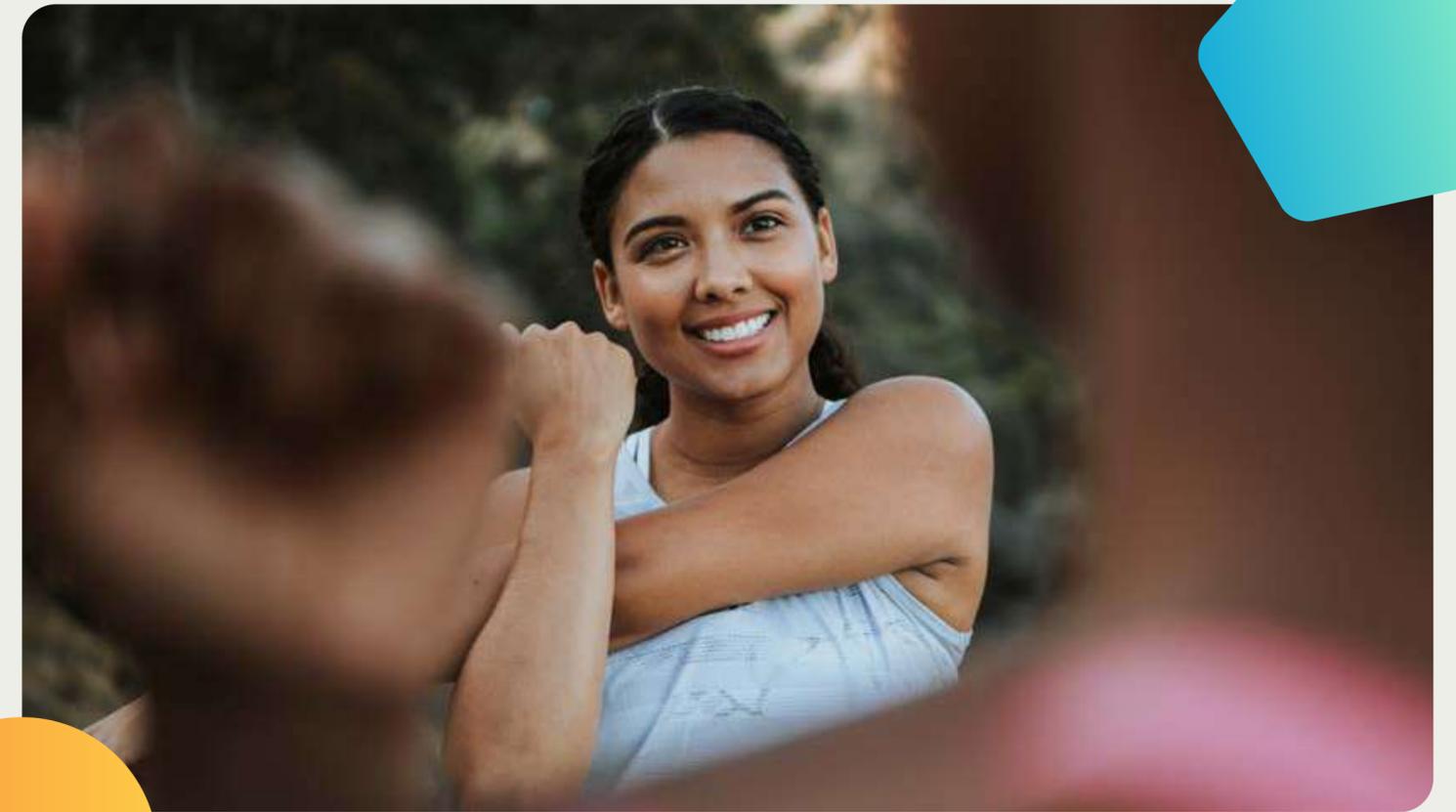
 **SPAIN**

Through the Equilibra Plan we have defined the reconciliation of personal and professional life, as a state of dynamic balance between the professional obligations of our employees and their personal and/or family needs.

We work on this concept, aiming to improve the working conditions of our employees in the broadest sense, striving to make Campofrio Food Group Spain a better place each day for professional and personal development, in a safe and diversity-respectful environment. This definition is very similar to the one established in 2014, when we were certified as an EFR (Equilibrium, Flexibility, and Responsibility) company, although we have refined it as Sigma’s culture evolved (for example, including the concept of diversity in all its forms).

The Equilibra Plan includes, in addition to our commitment to reconciliation, all the voluntary measures implemented by the company to improve balance between the personal and professional lives of our staff. These measures include temporal flexibility (entry and exit times, or shift changes), teleworking, family support measures, personal and professional development measures, and equal opportunity measures.

The model is the standard under which we certify all these efforts, and provides us with an optimal working environment to address everything related to reconciliation and the wellbeing of our staff, based on continuous improvement.



In September, we successfully passed the renewal audit, achieving a B+ level as a proactive company.



Health and Safety

GRI 403: 3-3
403-1, 403-2, 403-3, 403-4, 403-5, 403-6



2025 SUSTAINABILITY COMMITMENTS

Reduction in the accident rate in our operations compared to 2018.



SUSTAINABILITY
PROGRESS
100%

With the aim of maintaining a safe workplace, ensuring regulatory compliance, fostering social and environmental responsibility towards communities, and ensuring business continuity, we proactively implement our health and safety management system. This system is built upon two programs: the Global 12 Best Practices Health and Safety Program based on Heinrich's Pyramid, and the Total Productive Maintenance (TPM) Program, audited and certified by the Japan Institute of Plant Maintenance.



HEALTH & SAFETY BASIC PRINCIPLES

Global 12 best Health and Safety practices

1 COMMITMENT
We are responsible for maintaining safe operations. Through training sessions, we invite our employees to commit to safe practices, as well as to take care of their physical integrity and that of their colleagues.

2 SAFETY POLICY
We ensure that employees are familiar with and committed to following Sigma's Safety Policies and Procedures.

3 TRAINING
We have a broad training program that provides employees with the tools needed to perform their jobs safely and reinforce a culture of health and safety. In addition, we offer recommendations to promote health at home.

4 EFFECTIVE COMMUNICATION
We continuously promote improvements to our operations' health and safety culture through different tools, including dashboards, sessions, and workshops.

5 MOTIVATION
We recognize employees that display adequate health and safety practices.

6 DEFINED ROLES AND FUNCTIONS
At our plants and Organizational Units, we have a structure that clearly defines the specific role each employee plays in the implementation of the Company's health and safety system.

7 MANAGERS' RESPONSIBILITIES
We provide the necessary training and tools to plant supervisors and managers, as primary leaders for the implementation of the health and safety system across our operations.

8 LEADERS' RESPONSIBILITIES
The Company leaders are part of the implementation and monitoring of the health and safety initiatives responsibility chain, ensuring that all tasks are performed safely.

9 RISK ASSESSMENT AND PERFORMANCE STANDARDS
We implement robust risk assessment tools and monitor all findings and recommendations closely. We adhere to laws regarding the protection of employees in every location in which we operate. Likewise, we have protocols in place designed to strengthen the safety culture based on best practices and our health and safety system.

10 KEY INDICATORS, OBJECTIVES, AND REPORTS
We establish ambitious performance goals for our plants, which we measure and communicate through industry-standard key performance indicators.

11 INCIDENT INVESTIGATION
We employ the Company's procedures to manage incidents, identify and analyze the root cause of any related event, as well as the way in which we can strengthen our initiatives and training to eliminate potential risks. We use an online collaboration platform to share lessons learned across our operations.

12 VALIDATION OF CONDITIONS AND BEHAVIORS PROGRAM
We carry out frequent internal inspections at our operation sites. They help us validate the effectiveness of our health and safety practices and make recommendations when opportunities for improvement are identified. Finally, we ensure these recommendations are implemented.





2024 MAIN ACHIEVEMENTS



EUROPE

Reinforcing our 12 Best Practices

With more robust work plans at levels 1, 2 and 3. Expansion of two plants in which we were not yet working 100% with this methodology (Amando in Belgium and Romania) and the implementation of safe areas in all our plants so that at least 50% of each plant was covered with these small preventive structures.

Health and Safety Task Forces

Local task forces have been established to effectively reduce and mitigate accidents in strategic operations. In Spain and France, our Frescos and Aoste plants have benefited from these initiatives, resulting in significantly lower accident rates compared to 2023, due to strict audits, thorough gemba walks, and enhanced communication protocols.

In Europe, we achieved a 35% reduction in accident rate

European Health and Safety Benchmarking

To strengthen standardization and promote benchmarking in Health & Safety (H&S) across Europe, regular follow-up meetings, quarterly benchmarking sessions between subcommittees, and discussions with H&S representatives from each Business Unit were held. Additionally, 15 cross-audits based on the 12 Best Practices were conducted in 2024, with audits carried out in European plants by H&S teams from different business units. These initiatives contributed to continuous improvement and ensured consistent safety standards across all operations.



Diversity, Equity, and Inclusion

GRI 405: 3-3
GRI 405-1

2025 SUSTAINABILITY COMMITMENTS

To become an increasingly inclusive company.



Inclusion

80+
INITIATIVES IMPLEMENTED
IN FAVOR OF DEI DURING
2024.

Diversity is the key to a stronger company, where diverse ways of thinking and talent can help us reach our goals and face challenges. This is the reason why our CEO and CTCO are the main sponsors of diversity, equity and Inclusion (DEI) in the company.

We have working groups in each Business Unit dedicated to equity and inclusion, and our policies for hiring are based on talent, and performance, without any kind of discrimination on race, sex, gender, nationality, age etc., where differences are respected.

Each workforce group is responsible for:

- Monitor compliance with laws and regulations regarding DEI.
- Receive, review and resolve deviation of DEI Policy.
- Spread, promote, and monitor actions of strategy.
- Notify the Executive committee about progress.

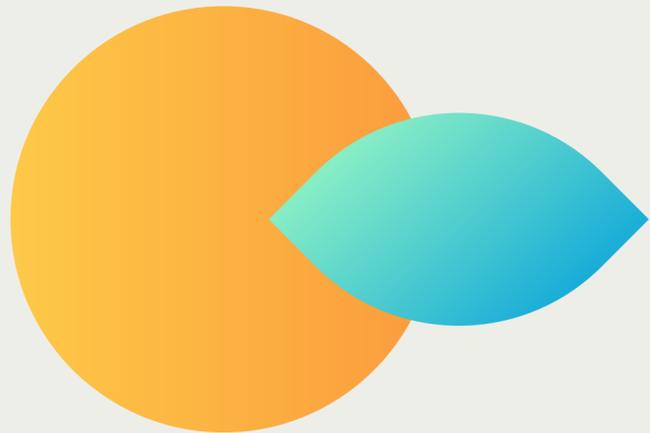
Our DEI Policy may be accessed [here](#).





To achieve a more diverse, equitable, and inclusive environment, Sigma has developed a strategy anchored in three pillars.

In 2024, the company published a global Diversity, Equity and Inclusion Policy, which goes hand-in-hand with the Prevention of Harassment and Discrimination Policy and our Responsible Sourcing Code.



INCLUSIVE WORK ENVIRONMENT

We build and foster psychological safety through an inclusive and equitable environment in which all employees may be authentic and work to their full potential.

Activities that strengthen this pillar are:

- DEI awareness for internal and external key stakeholders, and employee training across the organization.
- Guarantee a work environment in which respect is promoted and fostered, as defined in the Global Policy for the Prevention of Harassment and Discrimination.
- Use Non-Sexist, Non-Discriminatory, and Non-Derogatory Language within official processes and communications, promoting the use of this practice in day-to-day activities of employees.



INTERNAL TALENT

We attract, develop, and retain the best talent, with no discrimination. Examples of activities that strengthen this pillar are:

- Provide equitable opportunities throughout the employees' journey (recruitment, individual career plans, mentoring, sponsorship, coaching, and feedback, among other initiatives).
- Ensure our compensation is equitable among the different roles performed throughout the company with no Discrimination, generating action plans to reduce compensation gaps (where / when applicable).



SHARED VALUE

Our commitment is to keep improving as a sustainable company, thus, through our Responsible Sourcing Code we invite our suppliers to accept the DEI commitment.

Mexico, Foodservice and Europe are among our Business Units that adhere to the United Nations Women's Empowerment Principles.





2024 MAIN ACHIEVEMENTS



GLOBAL

Marking Women’s Day

Our communication campaigns spotlight women and their inspiring stories, while actively inviting collaborators to engage in webinars and other initiatives. These efforts are designed to raise awareness and foster a more inclusive environment.

Launch of our DEI Policy

We recently launched our Diversity, Equity, and Inclusion (DEI) Policy to foster and promote a culture of DEI within Sigma. This policy is designed to ensure that diversity, equity, and inclusion are integral parts of our organizational values and practices, creating a more inclusive and supportive environment for all employees.

Mexican Norm 025

Non-discrimination training was carried out at a national level, to promote NMX-R-025 with three focuses: no discrimination policy, inclusive communication and unconscious biases obtaining an average of 85% attendance.

MEXICO

Mexican Sign Language (LSM)

A three-month learning program, in which participants will know fundamental aspects of Deaf culture, focusing on the unique linguistic characteristics of deaf individuals. They will acquire basic vocabulary in Mexican Sign Language, specifically from the semantic field of the alphabet, to enhance their communication skills. Our objective is to continue offering job opportunities for deaf people, and using sign language in our recruiting processes.

The LSM program considers teaching the following skills:

- ABC
- Pronouns
- Time: Days / Months
- Numbers
- Formulate Questions
- Verbs

19 participants finished the first module of LMS

CENTRAL AREAS

Breastfeeding room

We have successfully reallocated space in our Research Center to establish a breastfeeding area, ensuring it meets inclusive infrastructure standards.

MEXICO, FOSE AND CENTRAL

EmpowerHER sessions

Monthly sessions to promote a safe space to open dialogue between women from the organization. Topics included are balanced life, women empowerment, impostor syndrome, among others.

Attendance of **105** participants in 2024



2024 MAIN ACHIEVEMENTS

MEXICO

Conscious Campaigns

Sigma’s brands have launched several initiatives to promote inclusivity, sustainability, and cultural appreciation. These campaigns reflect our company’s dedication to fostering a more inclusive, sustainable, and culturally appreciative society through its diverse range of brands and initiatives. Some of the most creative and impactful are:

Yoplait Inclusive Campaign

Yoplait Kids has launched an inclusive campaign in Mexico called “Todos somos diferentes y está increíble” (We are all different and it’s amazing). This campaign promotes diversity and inclusion among children. It features an advertisement where children come together to celebrate uniqueness and diversity. Additionally, the campaign introduces new characters with various heights, hair types, styles, and physical traits to reflect this diversity. This initiative is part of Yoplait’s commitment to teaching children that differences make the world richer, happier, and more fun.

UNITED STATES

The US Communications team developed and launched, in March 2024, a **DEI Newsletter** to create awareness of different observances and heritages. July Newsletter was dedicated to Disability Pride and September to Hispanic heritage; both raise awareness, educate, and visualize our diversity as a society.

Sigma’s cultural diversity communication campaign

To inform and raise awareness about specific cultural groups, making our collaborators feel that they are seen and appreciated.

Wealth Building & Future Planning for Women with Principal

This session empowered women to take control of their financial futures, fostering an inclusive environment where financial education and long-term planning were accessible to all.

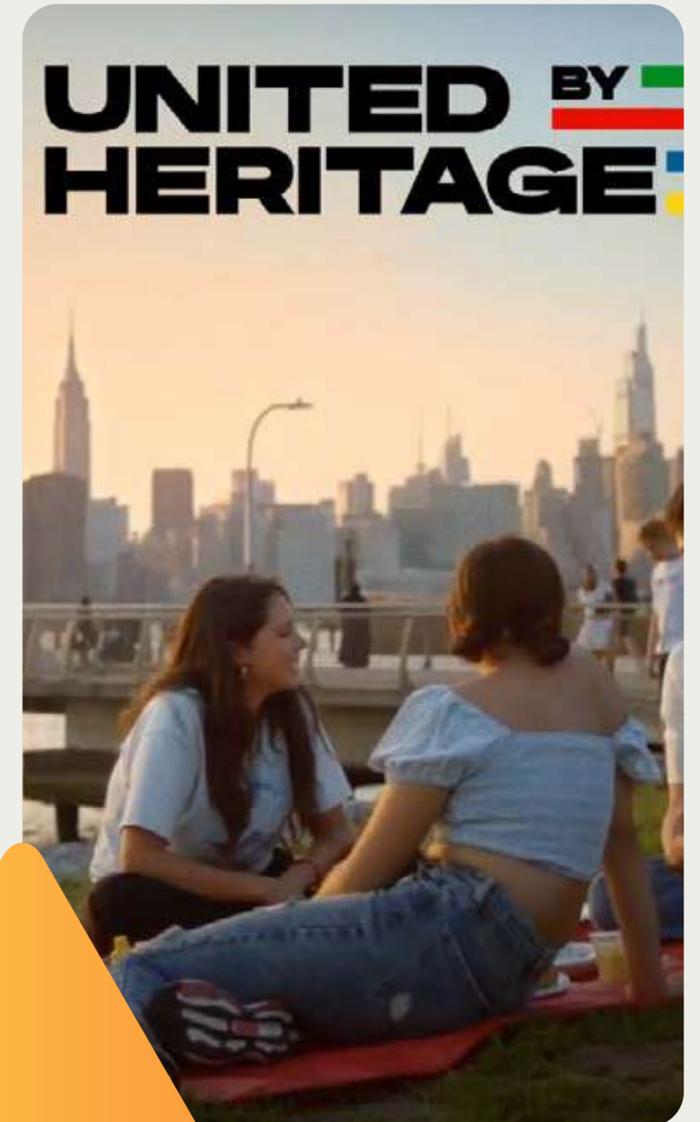
“United by Heritage” FUD: Celebrating Diversity

FUD’s “United by Heritage” campaign in the United States, celebrates cultural diversity by highlighting the rich traditions and heritage that unite communities. Through this initiative, FUD emphasizes embracing and honoring diverse cultural backgrounds.

LATAM

Commemorating parents’ campaign

Inclusive Environments Initiatives, honoring, celebrating and raising awareness about the role of a parent inside the company and society.





2024 MAIN ACHIEVEMENTS



EUROPE

Spain

- Sigma Spain joins the Network of Companies of the Generation & Talent Observatory and signs the Code of Principles for Generational Diversity in Spain.
- Renewal of its commitment to Foundation ONCE and will hire 80 people with disabilities.
- EFR Certification upgrade to B plus level. The EFR certification is an international model of people management which, as part of CSR and Excellence Management, is concerned with advancing and providing answers in terms of responsibility and respect for the reconciliation of personal, family, and work life.

Portugal

- Internal Audit to gender pay gap to identify and prepare action plans to mitigate gaps (if necessary).
- Signing of the Portuguese Diversity Charter

Benelux

- Unconscious bias training for leaders
- Language training for employees
- Initiatives to foster a culturally diverse environment

Germany

- Collaboration with external DE&I organizations
- Inclusion of women in selection processes and increased national diversity
- “Women Cross Mentoring” program implementation
- Inclusive leadership training and search for DE&I courses

- Signing the Diversity Charter

France

- Signing the Diversity Charter
- LGBT+ Friendly Chart



Volunteering

2025 SUSTAINABILITY COMMITMENTS

Employees participating in volunteering activities.



SUSTAINABILITY
PROGRESS
100%

We took steps to engage our employees in volunteer initiatives that not only benefit the surrounding communities but also enrich their personal and professional growth.

Volunteering Causes

-  **Nourishment:** Food and nutritional assistance to minimize hunger and improve food security.
-  **Community service:** Restoration and cleaning of public spaces that benefit the community, such as parks, schools, and rivers.
-  **Environment:** Actions related to environmental protection and nature restoration.
-  **Vulnerable groups:** Assistance to groups such as people in poverty, children, people with disabilities, elderly, racial minorities, migrants, LGBT.

 **Emergency/Disaster relief:** Support to communities affected by natural disasters or emergency situations.

 **Education:** Initiatives to promote children and youth education and learning.

 **Health and safety:** Initiatives that promote health and integrity.

 **Culture:** Participation in cultural and art expressions, and support to institutions such as museums.

 **Other**

We are an organization that comes together to support, grow, and help each other.



2024 MAIN ACHIEVEMENTS

MEXICO

Tree Planting

A tree planting was held in Santa Catarina, near Sigma's Poultry and Beef plant. 15 trees were planted, including 5 oaks, 5 mezquites and 5 anacahuillas, with the support of Sigma volunteers and their families. At the end, the volunteers reflected on the importance of caring for our environment and communities.

Collaboration between the Organization Units: Mexico, Foodservice and Central Areas.

15 trees planted
35 volunteers

Children's Day Volunteering

245 Sigma volunteers participated in the collection of 350 toys, which were delivered to the children of: El Recobro, DIF Cuautitlán, Casa Hogar de Ellas Foundation, DEB Foundation. Participants also had the opportunity to spend some time with the boys and girls.



EUROPE

Spain

Campofrio and ADISTO's Solidarity Race in Torrente

Campofrio employees participated in a solidarity race in Torrente, an event that left a significant impact with its enthusiasm and solidarity. The activity, organized with the support of the ADISTO Association (Torrent Association for the Disabled), sought to promote inclusion, raise awareness, and raise funds for the projects of this association, which works on behalf of people with disabilities.

64 employees + 40 families

Family Day with Emilio Sánchez Vicario Foundation

Inclusive sports activities and a motivational talk by a Paralympic athlete, promoting diversity, equity and inclusion. Reaffirmed commitment to DEI, and support for people with disabilities.

40 volunteers
and 120 external



2024 MAIN ACHIEVEMENTS

EUROPE

France

Reforestation Hiking Challenge

A 12-day team walking challenge combining team spirit, wellbeing and CSR. The more employees walk, the more trees are planted, at a rate of one tree for every 10,000 steps taken. This activity was a pilot project in partnership with other Lyon companies.

479 volunteers promoting wellbeing and sustainability

Portugal

Supporting Ukraine with Food Donations

Shipment of 4.4 tons of food for victims of the war in Ukraine.

International solidarity with a donation of **€32,247**

Food Donation to Crescer Bem

Donation of 770.4 kg of food to families with children in vulnerable situations.

Financial contribution of **€540.48** to improve the living conditions of needy families in Lisbon and other countries.

Romania

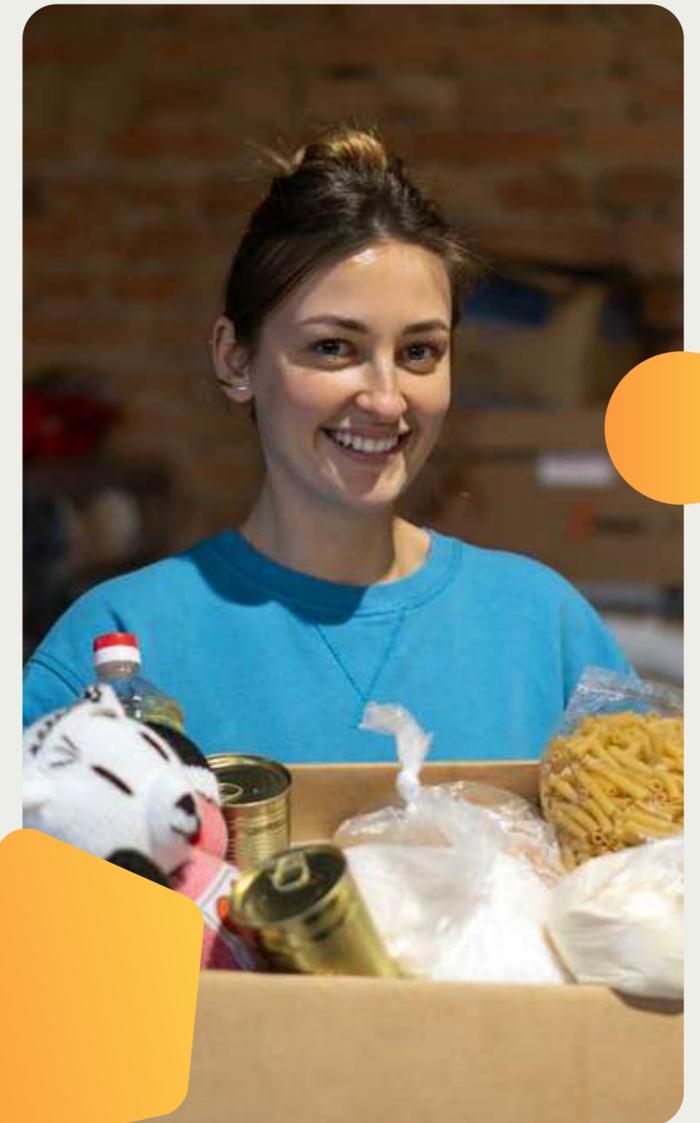
Blood Donation Campaigns

Throughout the year, blood donation campaigns were promoted with internal communication (posters, articles, etc.) and workplace fundraising.

111 volunteers

Mass donation to the Food Bank

Between September 16 and October 31, 9,896 kg. of food was donated by Caroli Foods to the Food Bank, supporting vulnerable communities through food security.





2024 MAIN ACHIEVEMENTS



LATAM

Nicaragua

A **voluntary donation campaign** of mixed toys was carried out at the Masaya Distribution Center with the participation of 60 employees, which represents 80% of our headcount. In addition to this, the company donated products such as yogurts and jellies for the children to enjoy and taste our delicious products.

60 volunteers
120 children benefited at the Alejandro Vega Matus School

Donation of miscellaneous food for World Health Day

A voluntary food donation campaign was carried out at the Masaya Distribution Center, with the participation of 31 employees, which represents 41% of our headcount. In addition, the company donated products such as yogurts, flan and cheese, contributing to the daily nutrition of the elderly people sheltered in the center.

31 volunteers
60 elderly persons benefited at the San Pedro Claver shelter

Ecuador

Blood donation

A voluntary blood donation campaign was carried out in four work centers with the participation of 115 employees, 22 of which were women and 93 men.

28 volunteers Latacunga Plant
35 volunteers Sangolqui Plant
20 volunteers Granja Latacunga
32 volunteers Distribution Center Guayaquil



2024 MAIN ACHIEVEMENTS

UNITED STATES

Career Day at a Elementary School

Irene Lopez elementary school invited 4 of our employees to participated in their career day event. Volunteers had the opportunity to shared their professional careers within Sigma, with students from kindergarten through eight grade.

Make A Pet Workshop

An onsite and virtual event to create furry friends that will support the wellbeing of children at the Phoenix Children’s Hospital in Arizona. 25 Furry Friends were donated to Phoenix Children’s Hospital, because of this initiative.

Local Donations & Food Bank Support

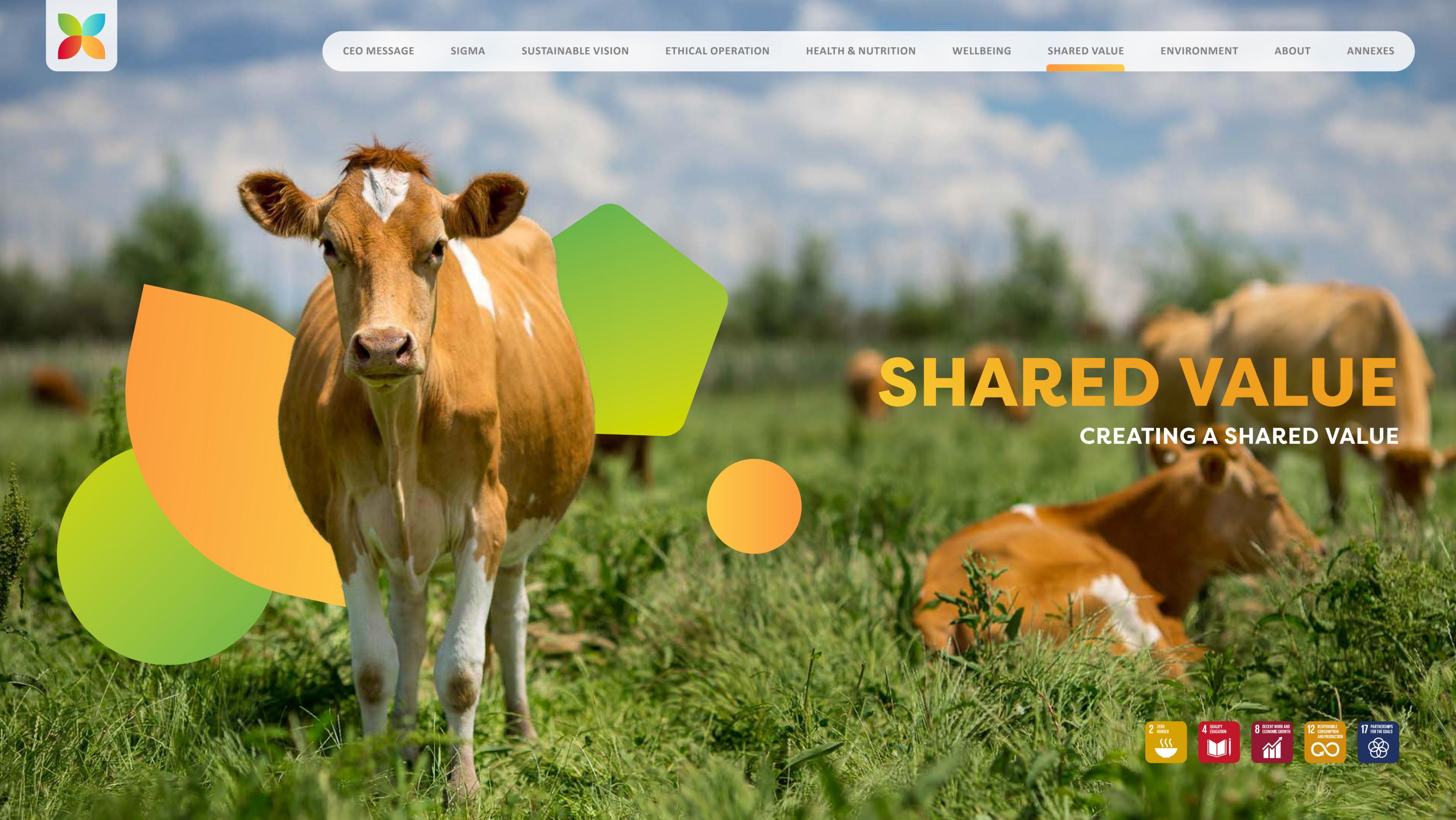
Various Sigma locations gave back by donating food and supplies to local organizations and volunteering at local food banks to pack food for those individuals and families in need.

Donating food and supplies provides those in our communities with immediate relief, improved wellbeing, stronger community support, and more kindness and generosity.

990 food boxes packed

1,080 emergency food boxes





SHARED VALUE

CREATING A SHARED VALUE





We create economic and social value through our strategic practices and share them to stimulate development, while strengthening our value chain.

GRI 2-6

2024 HIGHLIGHTS

57%
of purchases from suppliers with responsible practices

26,014
tons of food donated between 2015 and 2024

To support our commitment to responsible sourcing, our global supply, local purchasing, quality, and central sustainability teams work closely with our value chain to promote the adoption of best practices and enhance our shared sustainability goals.

Lead by our Chief Financial Officer (CFO), the global supply team, has become a critical allied to maintain close collaboration with our value chain, promoting best practices and reinforcing our shared vision. We've evaluated our key suppliers who represent 80% of our purchasing volume for meat, dairy, ingredients, and packaging materials and generate partnerships to tackle emission reductions. This strategic approach enables us to mitigate risks and capitalize on opportunities within the value chain.





Responsible Supplier Assessments

GRI 308-2, 414-2



2025 SUSTAINABILITY COMMITMENTS

80% of purchases from suppliers with enhanced sustainability practices.



SUSTAINABILITY
PROGRESS
71%

We have implemented a responsible sourcing questionnaire for our suppliers, which represents 80% of our purchases. This assessment is based on our four key pillars: shared value, wellbeing, health and nutrition, and environment.

The questionnaires mandate certifications and adherence to various frameworks. We will also address critical issues such as animal welfare and reforestation, tailored to the type of raw material and the current status of certifications.

By 2025, we will actively collaborate with selected suppliers to execute joint projects and develop robust action plans for those who have yet to meet our requirements.

57%
of purchases are responsible

Starting in 2024, the company updated its Responsible Sourcing Evaluation by combining previous assessments (CDP and Sigma’s Supplier Assessment) into a single questionnaire. This streamlined process allows us to receive immediate results and feedback once completed.



RESPONSIBLE SOURCING EVALUATION PROCESS



SUPPLIERS EVALUATED

- Meat
- Dairy
- Packaging
- Ingredients
- Co-packagers
- Trade Products

EVALUATION CRITERIA

CATEGORIES WITHIN QUESTIONNAIRE	TOPICS
COMPANY	<ul style="list-style-type: none"> • Quality • Code of Conduct • Corporate Governance
SHARED VALUE	<ul style="list-style-type: none"> • Certifications • Suppliers Evaluation
WELLBEING	<ul style="list-style-type: none"> • Health and Safety • Wage • Accidents
HEALTH & NUTRITION	<ul style="list-style-type: none"> • Food Waste
ENVIRONMENT	<ul style="list-style-type: none"> • Biodiversity • Emissions • Energy • Water





Value Chain Projects

GRI 308-1, 308-2

To reduce the environmental impact of our value chain and strengthen sustainability efforts we continue working closely with our suppliers, identifying and mitigating risks on our value chain, implementing collaborative carbon footprint reduction projects and evaluating our suppliers on environmental, social and governance topics which will guide the company to achieve our decarbonization goals.

Sigma Europe is certified under the ISO 20400 standard for Sustainable Procurement for its non-meat raw materials.

2024 MAIN ACHIEVEMENTS

Process of implementing two biodigesters in our barns together with the Fomento Lechero program in Jalisco, Mexico

The biodigester works by revalorizing the methane gas from animal manure, obtaining two by-products: biogas, which will replace 100% of the LP gas needed by the farms, and organic fertilizer “biol”, which can reduce up to 90% of the chemical fertilizers for crops used to feed the animals. We are considered pioneers in this practice.

Promoting sustainability in dairy farming, a special additive is incorporated into the cows’ diet

This additive reduces methane emissions from the gases produced during the rumen digestion process, without negatively impacting their health, productivity, or milk quality.





Ethical and Responsible Sourcing

The Responsible Sourcing Code is intended to further our sustainability objectives in supplier relationships by promoting a common vision for sustainability. It sets forth the expectations, practices, and relevant legal and industry standards that guide Sigma’s supply chain. Throughout our value chain, we require all our suppliers to demonstrate their commitment to the principles of this Code through concrete actions.



CRITERIA INCLUDED IN THE RESPONSIBLE SOURCING CODE

HEALTH & NUTRITION

- Provide safe and reliable products with high quality standards
- Audit and risk assessment
- Promote the implementation of international standards
- Value chain traceability
- Promote animal welfare

SHARED VALUE

- Adhere to applicable laws
- Avoid fraud
- Prevent money laundering
- Foster anti-corruption activities
- Maintain confidentiality
- Protect intellectual property
- Avoid conflicts of interest
- Compete with integrity
- Guidelines for gifts and business hospitality
- Prioritize transparency
- Contribute to the communities
- Protect personal data

WELLBEING

- Human Rights
- Safe environment
- Healthy environment
- Diversity and Inclusion
- Harassment prevention

ENVIRONMENT

- Environment protection
- Waste management and disposal
- Water management
- Environmental impact mitigation
- Resource conservation and forest management



Our Responsible Sourcing Code may be accessed [here](#).



Animal Welfare

FB-MP-410A.3
FB-PF-260A.2

We take pride in our leadership role within the food industry, where we are fully committed to responsible production and adhering to the highest food safety standards. Central to this commitment are the practices we've established throughout our value chain, specifically those that prioritize animal welfare. These practices are aligned with the **Five Freedoms for Animals**, ensuring that our operations are ethical and sustainable.





OPERATIONS WORKING ON ANIMAL WELFARE

-  **Spain:** Campofrio Frescos and La Bureba in Burgos.
-  **Portugal:** Rio Maior
-  **Belgium:** Champlon, Cornby, Dacor, and Imperial.
-  **The Netherlands:** Whije
-  **France:** Saint-Symphorien
-  **Mexico:** Sabinas
-  **Costa Rica:** Monteverde, Alajuela, and Lekkerland

CERTIFIED PRODUCTS

For the fourth consecutive year, we earned the Animal Welfair® certification for all Campofrio sliced cooked ham products, in Spain.

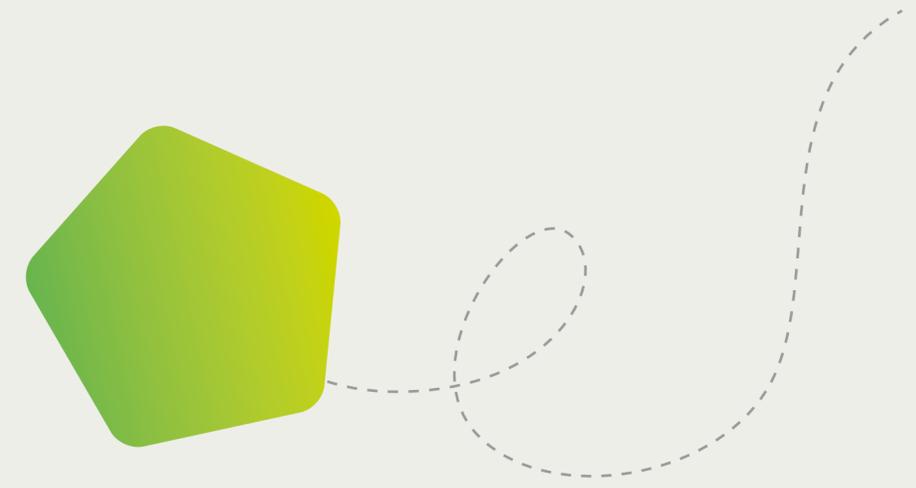
Lekkerland, our premium cheese brand from Costa Rica, has become a pioneer in Latin America by obtaining the Animal Welfair® certification.

In Mexico, 50% of the milk supply comes from certified farms, reaching Chen, FUD, NocheBuena, Norteñita, La Villita, and Sigma Foodservice brands.

ANIMAL WELFAIR® CERTIFICATION

The **Animal Welfare** seal certifies that animal products originate from farms that adhere to high welfare standards. It guarantees humane treatment, adequate nutrition, comfortable living conditions, and ethical farming practices. This seal promotes sustainability, transparency, and consumer trust, reflecting a commitment to responsible animal care and environmental stewardship in agricultural production.

Throughout the year, the Fomento Lechero team in Costa Rica trained 100% of the farms to comply with animal welfare practices.





Strengthening Stakeholder Relationships

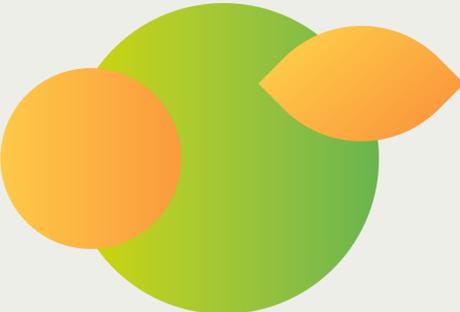
We prioritize ongoing communication with our stakeholders through key channels. This approach helps us address concerns, identify opportunities, and share our achievements, strengthening relationships, promoting transparency, and building trust, all of which contribute to our organization’s long-term success and sustainability.

FOMENTO LECHERO

A key initiative implemented in Mexico, Costa Rica and Dominican Republic aimed at ensuring a consistent milk supply to meet the demands of processing plants. The program focuses on fostering strong relationships with dairy producers providing them with technical advice and specialized support for technification.

Through Fomento Lechero we have been able to test pilot projects related to enteric emissions, biodigesters, and promote animal welfare practices.

The program has successfully achieved a weekly production of 586K liters of milk in Costa Rica, meeting both quality and quantity.





CLIENT EXCELLENCE PROGRAM IN MEXICO

In Mexico, our Client Excellence Program has helped enhance the growth of clients in the Traditional Channel by offering consulting services and support for equipping points of sale. The program features an app, which provides Sigma’s customers with access to available promotions and contests.

SIGMA SERVICE CENTER

We operate a Service Center in each of our regions, dedicated to addressing the needs and concerns of both our customers and consumers through an omnichannel platform.



Community Engagement

GRI 2-29

In partnership with Isla Urbana, a non-profit organization focused on addressing water scarcity, Sigma supports schools in water-stressed areas by providing rainwater harvesting systems and promoting water conservation practices among students from an early age.

OUR MAIN GOALS

- Enhance water access for communities striving for self-sufficiency.
- Strengthen awareness of the importance of clean water access.

In 2024, more than 1,036 children were benefited throughout the installations of four rainwater harvesting systems sponsored by Sigma's Mexican Brands: Yoplait Kids, La Villita, and FUD.



SYSTEMS INSTALLED IN 2024	4 rainwater harvesting systems	859K liters of water potentially harvested annually	LOCATIONS
	4 schools benefited	85 tanker trucks of water saved each year	
	1,036 children directly impacted		State of Mexico: Toluca Texcoco Lerma Jilotepec



Food Donations

GRI 306-1, 306-2

2025 SUSTAINABILITY COMMITMENTS

Donate 25,000 Tons of food (since 2015)



SUSTAINABILITY
PROGRESS
100%

Since 2015, we have donated **26,014 tons of food, surpassing our commitment.**

Sigma continues to support our communities in need by working together with food banks and partners to enhance the impact and scope of the food donations. During 2024, we donated more than 2,293 tons of food.

With the help of local organizations, we were able to contribute to the United Nations Sustainable Development Goal 2 aimed at achieving “Zero Hunger”.

Our current partners towards supporting Zero Hunger:

Mexico: Banco de Alimentos de México (Red BAMX)

USA: Regional Food Bank of Oklahoma, Cordell Food Bank, Weatherford Food Bank, Kamouth Food Bank

- **Europe:** Foodsavers Gent, Banques Alimentaires, Restos du Coeur, Oasis d’Amour, Banco de Alimentos de Burgos, Fundación Banco de Alimentos, Banco Alimentos Las Palmas, Banco Alimentos Tenerife, Nobre Alimentacao LDA, Banco Alimentar Contra a Fome Oeste.

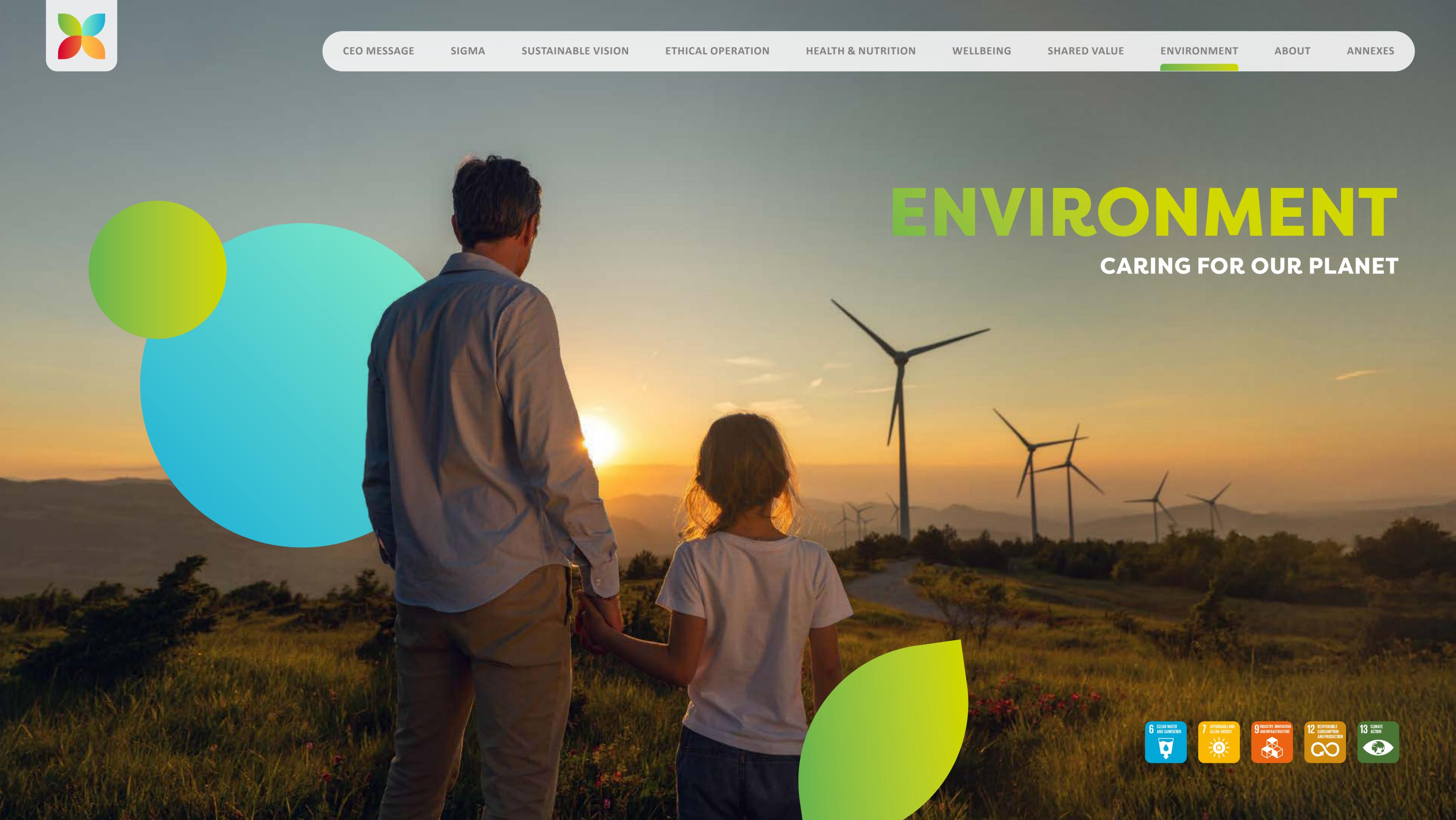
- **LATAM:** Food Bank of Guatemala, Comedor de Ancianos San José, Fundación Laura Vicuña Hogar de niñas Madres Salesianas, Ancianato Instituto Estupiñán y Fundación de niños Jardín del Edén, Refugio RESA., Asociación Hermanas de Bethania, Fundación para el Desarrollo Integral “genesis”, Asociación Cristiana Benéfica CALEB ACBC.





ENVIRONMENT

CARING FOR OUR PLANET





We reduce our environmental footprint by using natural resources more efficiently.

2024 HIGHLIGHTS

715
tons of virgin plastic avoided in our packaging in 2024

19%
reduction of water usage per ton of food produced compared to 2018

22%
reduction in CO₂eq emissions related to our plants and transportation fleet per ton of food produced compared to 2015

Environment

GRI 3-3, 302-4

We are committed to following the best practices in our operations. This approach helps us identify, evaluate, control, and minimize potential environmental risks while efficiently managing resources. Our efforts are organized into six key areas: Environmental Management, Data Management, Production, Packaging, Logistics & Distribution, and Supply Chain.





Environmental Community

Our Environmental Community includes over 130 Sigma members from Mexico, Spain, and Latin America, dedicated to promoting environmental excellence by reducing resource consumption for both environmental and economic benefits. During periodically meetings, members share projects and ideas to lower water and energy usage, enabling the standardization of initiatives across various regions.

At the annual summit, the Community presented 20 efficiency projects focused on sustainable water, fuel, and electricity solutions. In addition, regional teams also work on identifying and implementing projects that support our environmental commitments.

In 2024, Spain became the first European country to join our community and create synergies to share best practices among plants. Going forward, we expect to expand the community to other countries.

Science Based Target initiative

In alignment with the Science Based Targets initiative (SBTi), we closely monitor the carbon footprint of our operations and implement various actions to reduce our scope 1 and 2 GHG emissions 20% by 2027 from a 2019 baseline. Additionally, we aim to reduce our scope 3 GHG emissions by 9.8% within the same time frame. These targets are part of our commitment to the necessary decarbonization efforts aimed at limiting the global temperature increase to below 2 degrees Celsius.



2024 EFFORTS

- **Verified Scope 1, 2 and 3 emissions inventory** for 2019 and 2022 by an external party.
- Implemented a **digital ESG platform** that will enable us to gather information on a monthly basis and provide data analysis for creating dashboards.
- **Reviewed and accounted for historical Scope 3 emissions** from 2019 to 2023.
- Collaborated with an external party to develop a **Scope 3 decarbonization roadmap** that will guide our strategy for addressing climate change.
- Started working in **partnerships with external suppliers** to advance in our decarbonization strategy.

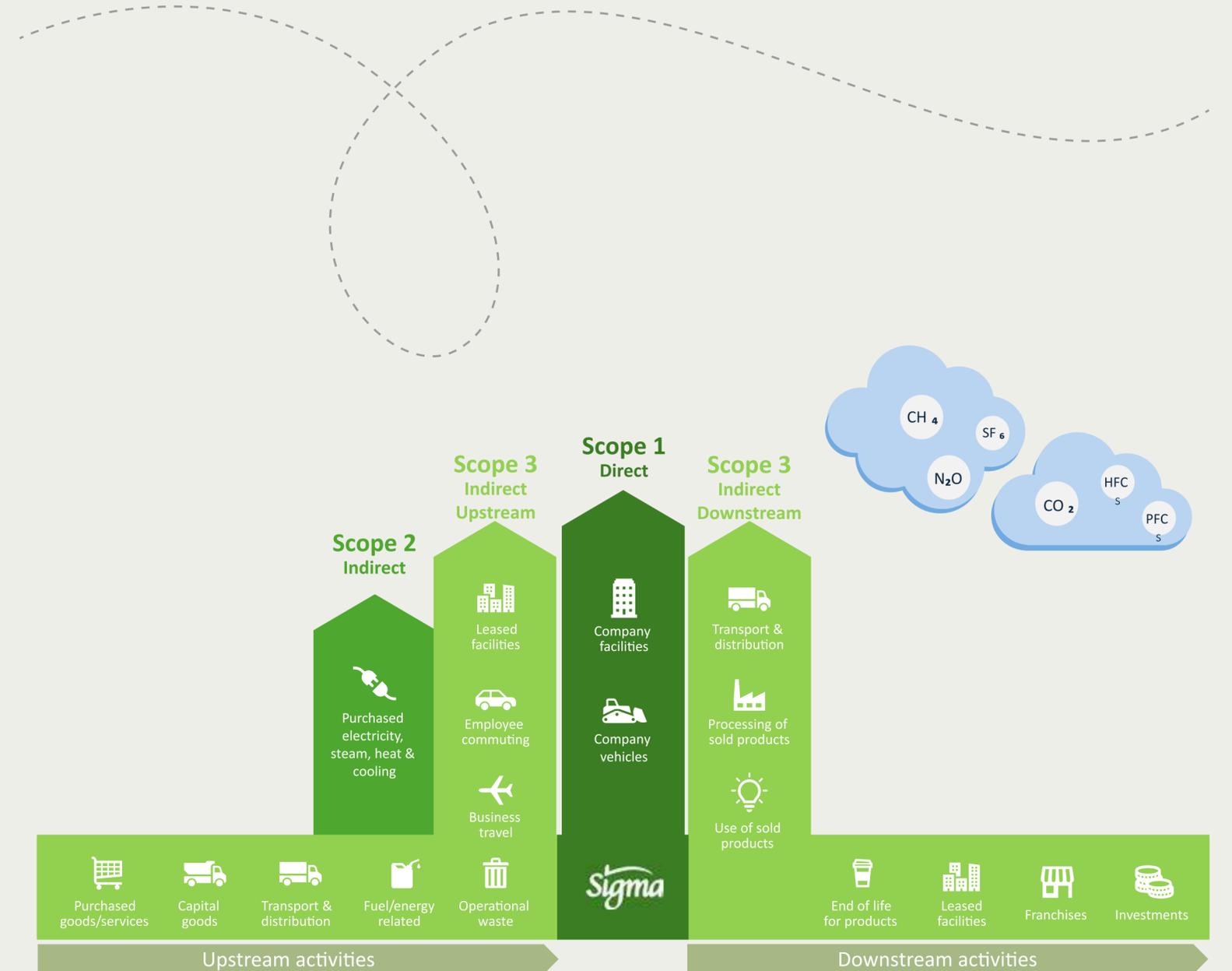


Emissions inventory¹

K TONS CO ₂ eq	2019 BASELINE ²	2021	2022 ²	2023	2024 ³
Scope 1	394	423	407	415	394
Scope 2 (Market-based)	191	169	169	179	193
Scope 3	11,331	11,249	11,855	11,801	12,560

SCOPE 3 CATEGORY	2021	2022 ²	2023	2024 ³
1. Purchased goods and services	10,178	10,799	10,822	11,450
2. Capital goods	144	65	83	184
3. Fuel- and energy-related activities	126	113	80	113
4. Upstream transportation and distribution	332	329	339	259
5. Waste generated in operations	53	59	46	45
6. Business travel	0	4	5	10
7. Employee commuting	111	112	112	128
8. Upstream leased assets	44	66	48	16
9. Downstream transportation and distribution	110	132	119	164
10. Processing of sold products	-	-	-	-
11. Use of sold products	-	-	-	-
12. End-of-life treatment of sold products	151	176	147	190
13. Downstream leased assets	-	-	-	-
14. Franchises	-	-	-	-
15. Investments	-	-	-	-

¹ Excludes assets sold in Italy and France and includes the operations acquired in the United States.
² Historical information verified under ISO 14064-3.
³ Currently under review.





Tackling Climate Change

GRI 305: 3-3
GRI 305-1, 305-2, 305-3, 305-4, 305-5

2025 SUSTAINABILITY COMMITMENTS

Percentage reduction in CO₂eq emissions related to our plants and transportation fleet, per ton of food produced (compared to 2015).



SUSTAINABILITY PROGRESS
100%

Led by our Central Energy and Water team, the **Climate Action Program** operates under the following key pillars:



Increase efficiency in energy consumption



Maximize the use of electricity from cleaner or renewable sources



Expand the use of cleaner fuels



Employ new technologies in our distribution fleet



Transition to refrigerants with low or zero global warming potential

We have continued to develop and implement a range of initiatives aimed at transitioning from fossil fuels to cleaner alternatives.



2024 EFFORTS

-  In Mexico, our IASSA plant has successfully installed solar collectors designed to heat water from ambient temperature to 70°C. This initiative is intended to decrease total fuel consumption at the plant by 10%, consequently reducing its carbon footprint.
-  In Ecuador, we have received approval for a US \$1.5 million investment in a biomass project, anticipated to begin operations in 2025, which is expected to reduce up to 85% of fuel from the plant, representing 1,500 tons of CO₂eq emissions.
-  In Portugal, preliminary works to use residual biomass as fuel in Rio Maior plant have begun. This project, which will start in 2025, is part of the commitment to decarbonize 30% of Portugal operations within two years after being granted investments incentives by the Portuguese government.
-  In Belgium, our Champlon plant, the installation of a heat pump to recover thermal energy from the cooling system is contributing to the reduction of emissions by decreasing 44% of fuel consumption.



Cleaner fuels

We are constantly exploring opportunities to decarbonize our use of fuel. These initiatives includes migrating to natural gas, introducing thermal recovery systems, and replacing the use of fossil fuels, for example, assessing strategic partnerships to produce energy by using biomass or biogas. We are also evaluating the use of green hydrogen as a future alternative to use energy efficiently with lower environmental impact.

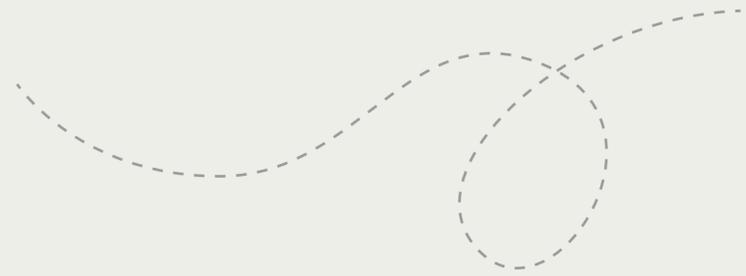
“Sigma invests resources in low-carbon fuels, aligned with SBTi and the commitment to reduce GHG. In the coming years, the strategy will focus on incorporating alternatives to recover energy to optimize emission reductions in multiple geographies.”

ARACELY PRADO
FUELS PROJECTS LEAD



Refrigerants

Our program seeks to migrate our operations to natural refrigerants or low global warming potential (GWP) refrigeration, keeping up maintenance and monitoring to prevent gas leaks.



2024 EFFORTS

- In Mexico, we obtained the approval to migrate our Sabinas plant in Nuevo Leon to ammonia and our CEISA Plant in Jalisco engineering project to replace refrigeration equipment.
- In Portugal and Belgium, the Refrigeration Conversion Program continues its implementation to transition to zero global warming potential gases, therefore ensuring a significant reduction of emissions.

“Teamwork and accountability are the most important things for the operation to be sustainable and successful.”

LUIS GUZMÁN
REFRIGERATION AND LOGISTICS PROJECTS LEAD

Transportation

GRI 305-5

As part of our initiatives to tackle climate change, we developed our Sustainability in Motion Program which has two different workstreams: evaluate competitive technologies and refrigeration systems that reduce GHG emissions while maintaining optimal conditions to ensure food safety and freshness, and optimize our distribution routes to improve fuel efficiency.



2024 EFFORTS

- In Mexico, we improved the monitoring of refrigerant leaks in trucks and introduced refrigerant gas recovery systems to prevent emissions during maintenance. These efforts contributed to the avoidance of 77 tons of CO₂eq. We plan to expand this technology to additional regions.
- We added 21 electric vehicles to our fleet in Mexico. There are now more than 60 electric and hybrid last-mile delivery and utility vehicles on the road, representing a step toward the decarbonization of our distribution fleet.
- In Spain, we are conducting negotiations with distribution partners to ensure electric vehicles are used to deliver our products. Other European countries are also starting to join these efforts.



Clean and Efficient Energy

GRI 302: 3-3
GRI 302-1

2025 SUSTAINABILITY COMMITMENTS

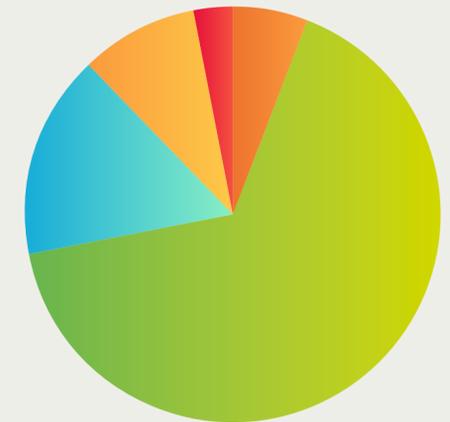
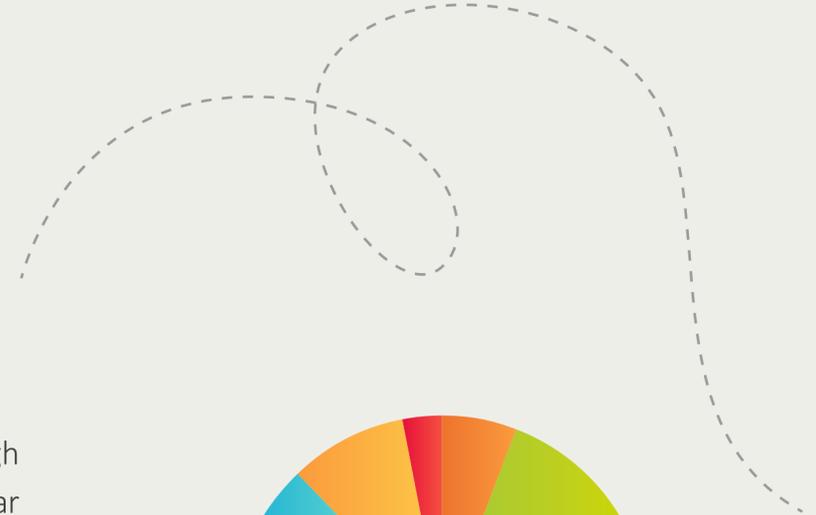
Percentage of electricity used in our plants comes from cleaner or renewable sources.



SUSTAINABILITY PROGRESS
97%

The company seeks to reduce energy losses through monitoring and control systems, benchmarking similar operations, and tracking efficiency indicators.

Cleaner or renewable sources, such as wind, solar, and cogeneration are part of the sources of energy used in our operations. In addition to increasing the percentage of electricity from cleaner and renewable sources, we continually increase efficiencies in electricity consumption at our operations. We do this by investing in new technologies and developing management systems.



6% Cogeneration consumption

9% Renewable energy mix consumption

66% Conventional electricity consumption

3% Solar energy consumption

16% Eolic energy consumption



Electricity consumption

TOTAL ELECTRICITY CONSUMPTION

(MWh)



TOTAL ELECTRICITY CONSUMPTION FROM RENEWABLE SOURCES*

SOURCE	2021		2022		2023		2024**	
	MWh	GJ	MWh	GJ	MWh	GJ	MWh	GJ
Solar panels	710.57	2,558.07	8,792.27	31,652.17	20,290.15	73,044.54	19,897.18	71,629.85
Wind power	109,298.85	393,475.85	118,745.25	427,482.91	116,777.88	420,400.39	111,230.19	400,428.68
Other renewable energy sources	48,227.06	173,617.42	93,128.35	335,262.05	86,636.35	311,890.86	59,906.36	215,662.90
Total	158,236	569,651	220,666	794,397	223,704	805,336	191,034	687,721

* The reported data is additional to energy project implemented and do not include the renewable energy supply by the power grid or efficient cogeneration

**The sites reported include plants



2024 EFFORTS

Clean energy contracts

■ ■ We were able to negotiate the continuity of a 100% renewable clean energy contract in Peru, which has been in place since 2020.

Renewable energy projects

■ ■ In Mexico, we installed solar panels in two large warehouse centers: Tepozotlan in Mexico City and Dulces Nombres in Nuevo Leon; in two plants: Chihuahua in Chihuahua and Nayar in Jalisco; and in six distribution centers. Collectively, these represent 2.4 MW of installed capacity.

■ ■ In the Dominican Republic, our Sosua plant installed 0.8 MW of capacity from solar panels. With this, both plants in this country generate electricity from solar energy, a renewable source.

■ ■ In Portugal, as part of decarbonization commitment of our Rio Maior plant, we started the installation of solar panels. We expect to leverage 1.3 MW of installed capacity, the functionality of the project and scale it to other plants.



Water Management

GRI 303: 3-3
GRI 303-1, 303-2, 303-3, 303-5

2025 SUSTAINABILITY COMMITMENTS

Percentage of reduction in water consumption per ton of food produced (compared to 2018).



SUSTAINABILITY PROGRESS
95%



Our strategy to work on water reduction within Sigma is based on four important challenges: plant-specific risk and opportunities assessment, short term plan reduction for critical operations and long term to increase water reuse and the use of alternative sources, plus governance and performance monitoring. In addition, we work hand in hand with Waterplan® to identify opportunities and risks in our operations and their possible impact, as well as assessing our value chain water-related risks. Our professional team was certified to the AWS (Alliance for Water Stewardship) standard.

During 2024, we continued monitoring water risks such as water quality, scarcity and infrastructure to meet the needs, and cover other risks such as floodings and new regulations. One of our top risks was water shortage in Mexico generated by storm Alberto. In other countries, especially from Latin America, regulation changes represent a main challenge. In Europe, Torrente plant in Valencia was affected by excess rainfall, an example of physical risks.

This year we focused on the implementation of diverse projects and initiatives to mitigate internal and external risks, for which measures and cautions are taken.



2024 EFFORTS

- 🇲🇽 In Mexico, 2024 was a year of planning and transitioning to enhanced water management practices.** We updated water reduction plans and developed awareness campaigns. We visited plants to promote operational effectiveness and carried out an environmental performance evaluation to find areas of opportunity. During this process, we reviewed infrastructure renewal to ensure regulation compliance.
- 🇪🇸 In Spain we focused on projects for pressure reduction, to avoid leaks, aiming to reduce water consumption.** These projects take approximately 3 years to be completed, and we will be able to see results in 2025.
- As part of our global water management plan, we continued identifying and mitigating water stress risk** in all our plants through both monthly and annual risks assessment with Waterplan®, an ally that specializes in water risk management.
- Our plans address risk management through several projects: water reuse from water treatment plants for cooling systems, water recovery systems for internal use, potabilization systems for pallet cleaning.** For example, a water reuse project was launched in Noreste plant using reverse osmosis, a water purification process that contributes to water use reduction. In our Chihuahua plant, we tested a new technology to reduce hardness without using chemicals and therefore reduce water consumption in the refrigeration systems.
- We participated in “Rain Schools Program” with Isla Urbana,** a project focused on contributing to sustainability through rainwater harvesting. We supported four schools through the installation of water recovery systems so they can enjoy availability of this resource and created climate action murals to raise awareness among younger generations.



94%
of our plants have wastewater treatment plants. The rest is properly treated through third-parties.

Our goal for 2025 is to achieve better performance and efficiency, complete collection of information to set up long-term goals, continue risk mapping, and establish an action plan for 2030.

We aim to preserve the legacy for future generations, ensuring resource security.





Water consumption

TOTAL WATER CONSUMPTION IN ALL AREAS¹

Millions of m³



TOTAL WATER CONSUMPTION IN ALL WATER-STRESSED AREAS¹

Millions of m³



TOTAL WATER WITHDRAWAL¹

Millions of m³

	2021	2022	2023	2024	VAR% ²
Surface water	-	-	-	-	-
Groundwater	7.07	5.43	4.75	4.66	-2.0%
Seawater	-	-	-	-	-
Produced water	-	-	-	-	-
Third-party water	4.95	4.95	4.92	5.10	3.6%

TOTAL WATER WITHDRAWAL FROM ALL AREAS WITH WATER STRESS¹

Millions of m³

	2021	2022	2023	2024	VAR% ²
Surface water	-	-	-	-	-
Groundwater	2.64	2.77	2.68	2.73	1.9%
Seawater	-	-	-	-	-
Produced water	-	-	-	-	-
Third-party water	3.25	3.19	2.92	2.88	-1.5%

¹ Excludes assets sold in Italy and France and includes the operations acquired in the United States.

² Variation % (2024 vs 2023).



Packaging

GRI 306: 3-3
GRI 301-2, 306-1, 306-2, 306-4, 306-5

At Sigma, we developed a comprehensive strategy to minimize the waste generated, starting with the packaging of our products.

Our Sustainable Packaging program is based on our pledge to promote a circular economy. It is aligned to the business strategy of the company and considers any regulatory issues that may have an impact. Europe is an example of these regulatory implication related to packaging, specifically for virgin plastics including PET and HDP, and impacting different types or elements of packaging such as trays, labelling, bottles, among others.

Our strategy is focused on reducing the use of plastic, eliminating components or layers, increasing the proportion of recycled plastic, using biodegradable materials, and recoverable materials.

In 2024, we avoided the use of +715 tons of virgin plastic, reaching a cumulative of more than 10,842 tons avoided since 2019.



Our circular economy efforts include short-term goals such as reducing virgin plastic, reducing caliber or thickness of packaging, increasing recycled content and optimizing packaging design and structure; and long-term goals by taking advantage of disruptive and validated waste revalorization methods, such as chemical recycling technologies and biodigesters. These efforts are also integrated into the supply chain through a framework we have developed, focused on the 7Rs concerning circularity.



Our aim is that our packaging is able to improve our consumers' daily lives. We truly believe that delivering sustainable and functional packaging to our consumers is part of Sigma's purpose of creating a better life. We are constantly working on designing enhanced packaging that maintains product freshness, consequently avoiding food waste at household level.

We see a promising future in which, by being closer to our suppliers, we will find and leverage new technologies, and more initiatives are implemented to reach the consumer. We are also aware of our role in promoting the use of sustainable materials and how to dispose of them correctly.

2024 EFFORTS

- In Mexico and the Dominican Republic, we have included an additive to plastic packaging. This shortens degradation time depending on the type of material. Plans are being developed to extend its use across our packaging portfolio.
- In Mexico, an important part of our advancement is the partnerships Sigma has with organizations like ConMexico and ECOCE for recycling and waste reuse.
- In Portugal, we reduced 2.8 ton of virgin plastic and 15 tons of paper and avoided 32 tons of virgin fiber paper in our Nobre Hotdog glass jar and can packaging by implementing thinner and recycled paper labels instead of a plastic sleeve. This is one example of more than 25 projects developed throughout Europe during 2024.
- In Spain, we obtained the Retray Product certification for our pizza packaging. Retray is a certification scheme by Ecosense Foundation that promotes circularity in the value chain of thermoformed PET packaging by quantifying recycled material content and verifying its recyclability.
- The life cycle analyses we conduct include the primary packaging of the products, allowing us to understand their environmental impact, hence focus on finding the most efficient process and material to reduce it.
- Globally, we are constantly looking for the use of monolayer materials and for our products to be as fresh and integrated as possible. We continue to research the best packaging manufacturing processes to be at the forefront in structural and material innovations.



2024 MAIN ACHIEVEMENTS

- We achieved the reduction of 144 tons per year of virgin plastic into the market, by lightweighting from 12.5 to 11.5 grams our 220 g Yoplait yogurt bottle.
- We are on good progress for the lightening of the 330 g Yoplait yogurt bottle from 17 to 15 grams to meet the financial balance and savings, in addition to reduce environmental impact.
- In Europe, we managed to reduce 395 tons of packaging sent to landfills and 100.6 tons of virgin plastic through the implementation of multiple projects in Spain and France.



Next steps to improve packaging efficiency and sustainability are to focus on quick wins, and how to extend them to the rest of our portfolio, and boost consumer education and awareness in the sustainable packaging strategy.

In 2024, our operations in Europe avoided the use of +650 tons of virgin plastic, reaching a cumulative of more than 6,742 tons avoided since 2019.



Waste

GRI 306: 3-3
GRI 306-1, 306-2

We are committed to minimizing the environmental impacts of our operations by improving how we manage waste across all levels of the company.

In 2024, we took significant steps toward developing a comprehensive waste strategy that fosters a circular economy, enhances traceability, and supports sustainable packaging initiatives. These efforts are key to our objective of building a more sustainable future.

We constantly monitor our waste types, enabling better reporting and we are working towards optimizing this process through the implementation of a new digital platform, which will enhance data collection and analysis, and support continuous improvement.

In addition, we are developing a global waste management strategy, which will establish a unified framework across all business units and operational levels, as well as set targets for landfill diversion and waste reduction.



2024 MAIN ACHIEVEMENTS

MEXICO

Circular Economy and Zero Waste Training

Multiple manufacturing plants in Mexico were trained on circular economy principles and zero waste strategies.

Zero Waste Pilot Program

Implemented in four strategic sites: Atitalaquia, Nor-este, Xalostoc, and Occidente, each with customized action plans following site audits.

Recycling of Plastic Pallets

More than 38,160 broken pallets were recycled to produce plastic crates. These are now reuse in Sigma’s operations. This initiative has inspired similar efforts in the United States and Europe.

Furthermore, most of our dairy operations are actively pursuing efforts to repurpose milk whey, as a byproduct from cheese production, aligning with circular economy principles.

EUROPE

Sludge Reuse

16,462 tons of wastewater treatment sludge were diverted from landfill through composting, and biogas production.

FRANCE

Partnership with GoodCollect

In collaboration with GoodCollect, we are now separating and recycling glassine paper.

LATAM

Recycled Cardboard

100% of the cardboard used as secondary packaging is recycled in our Central American manufacturing plants.





ABOUT THIS REPORT

GRI 2-1, 2-2, 2-3, 2-4, 2-5, 3-1, 3-2

This Sustainability Report aims to provide clear and transparent information to our stakeholders on sustainability priorities, as well as the results of the main Environmental, Social and Governance initiatives implemented during the year.

Reporting cycle (GRI 2-3)

This is the ninth Annual Sustainability Report of Sigma Alimentos, S.A. de C.V., a subsidiary of Alfa, S.A.B. de C.V., and covers the period from January 1st to December 31st, 2024.

Entities included in the report (GRI 2-2)

The scope covered in this Report covers our global operations and contains data for wholly owned companies and subsidiaries consolidated in the financial statements of Sigma Alimentos S.A. de C.V.. To learn more about our entities please refer to the 2024 Annual Report available on our [website](#).

Material topics (GRI 3-1, 3-2)

To identify the priority topics to include in our report, we considered our Materiality Analysis's conclusions, the Sigma Sustainability Strategy, our 2025 Commitments, and the company's internal planning processes. The results of Sigma's most recent Materiality Analysis (2021), as well as a list of our material topics, can be viewed in section "Our Materiality" on pages 14 of this report.

Changes in the company and restatement of information (GRI 2-4)

Following the sales and acquisitions processes carried out during the 2024 period, the information presents changes for the reported year compared to the scopes reported in previous years. Moreover, there were changes in the processes or criteria for collecting information on energy, emissions and waste that imply the restatement of historical data. Derived from the scope 1,2 and 3 emissions verification process for the years 2019 and 2022.

Preparation of information

The information for this Report was obtained through interviews with executives in our Headquarters and Business Units around the world, internal databases, and sustainability-related questionnaires.

Monitoring Metrics

To measure our initiatives' results, key performance indicators, and progress toward our 2025 Commitments, we employed internal criteria to monitor the company's performance in areas that are key to our Sustainability Strategy. The information provided has been validated internally.

Reporting Standards (GRI 2-5)

This report was prepared in accordance with the GRI Standards, the most widely used global methodology for sustainability reporting. For more information on the GRI, please visit its website. Aligned with the Sector

Standards introduced by GRI as part of the revised Universal Standards, known as 2021 Universal Standards, we also report under GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022. To learn more about GRI, please visit their website. We also continued to make progress in our efforts to report this information with reference to SASB standards.

This report has not been verified by an independent external entity.



ANNEXES

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Performance Details

ENVIRONMENT¹

GRI 302*	Energy - 2016	2021	2022	2023	2024	Y-o-Y % VARS	SASB EQUIVALENT
302-1	Energy consumption within the organization (million GJ)	7.076	7.077	6.766	6.925	2.3%	FB-PF-130a.1, FB-MP-130a.1
	Total consumption of fuels from non-renewable sources (million GJ)	4.395	4.447	4.137	4.232	2.3%	
	Diesel	1.437	1.487	1.371	1.354	-1.2%	
	Fuel oil	0.236	0.231	0.199	0.181	-9.1%	
	Gasoline	0.120	0.124	0.130	0.205	58.1%	
	LP Gas	0.115	0.125	0.121	0.117	-3.6%	
	Natural gas	2.488	2.481	2.316	2.374	2.5%	
	Total consumption of fuels from renewable sources (million GJ)	0.090	0.060	0.088	0.124	40%	
	Biomass	0.090	0.060	0.088	0.087	-1.6%	
	Biogas ⁶	-	-	-	0.037	-	
	Total purchased energy consumption (millions of GJ)	2.591	2.570	2.541	2.569	1.1%	
	Total electricity consumption (million GJ)	2.405	2.434	2.448	2.463	0.6%	
	Conventional (consumption from the local or national power grid)	1.690	1.478	1.492	1.615	8.3%	
	Co-generation	0.145	0.162	0.151	0.160	5.8%	
	Renewable sources (PPAs, VPPAs, On-site solar panels)	0.570	0.794	0.805	0.688	-14.6%	
	Total thermal energy consumption (million GJ)	0.186	0.136	0.093	0.106	13.9%	
302-3	Energy intensity ratio of the organization (GJ / ton of food)	4.16	4.07	3.82	3.79	-0.8%	
GRI 303	Water and effluents - 2018	2021	2022	2023	2024	Y-o-Y % VARS	SASB EQUIVALENT
303-3	Water withdrawal						FB-MP-140a.1, FB-PF- 140a.1
	Total water withdrawal from all areas (millions of m³)	12.01	10.38	9.67	9.75	0.9%	
	Groundwater	7.07	5.43	4.75	4.66	-2.0%	
	Water from third parties	4.95	4.95	4.92	5.10	3.6%	
	Total water withdrawal from all water-stressed areas (million m³)	5.88	5.96	5.60	5.61	0.1%	
	Groundwater	2.64	2.77	2.68	2.73	1.9%	
	Water from third parties	3.25	3.19	2.92	2.88	-1.5%	
	Water use intensity ratio (m ³ of water withdrawn / ton of food)	7.06	5.97	5.45	5.33	-2.2%	
	Water use intensity ratio (m ³ of water withdrawn/revenue in million USD)	1,762	1,398	1,137	1,108	-2.6%	



ENVIRONMENT¹

GRI 305 ²	Emissions - 2016	2021	2022	2023	2024	Y-o-Y % VARS	SASB EQUIVALENT
305-1	Direct (Scope 1) GHG emissions (thousand tons CO ₂ eq)	423	407	415	394	-5.2%	FB-MP-110a.1
305-2	Energy indirect (Scope 2) GHG emissions (thousand tons CO ₂ eq)	169	169	179	193	7.6%	
305-3	Other indirect (Scope 3) GHG emissions (thousand tons CO ₂ eq)	11,249	11,855	11,801	12,560	6.4%	
305-4	GHG emissions intensity ratio						
	(tons CO ₂ eq / ton of food)	7.0	7.1	7.0	7.2	2.8%	
	(tons CO ₂ eq / revenue in million USD)	1,737.0	1,674.1	1,457.4	1,493.3	2.5%	
	Scope 3 emissions by category (thousand tons CO₂eq)	11,249	11,855	11,801	12,560	6.4%	
	Purchased goods and services	10,178	10,799	10,822	11,450	5.8%	
	Capital goods	144	65	83	184	120.9%	
	Fuel and energy activities	126	113	80	113	40.2%	
	Transportation and distribution during the upstream phase	332	329	339	259	-23.5%	
	Waste generated in the operations	53	59	46	45	-0.8%	
	Business trips	0	4	5	10	118.2%	
	Employee relocation	111	112	112	128	13.9%	
	Assets leased during upstream phase	44	66	48	16	-67.2%	
	Transportation and distribution during the downstream phase	110	132	119	164	38.4%	
	Processing of products sold	-	-	-	-	-	
	Use of products sold	-	-	-	-	-	
	End-of-life treatment of sold products	151	176	147	190	29.5%	
	Assets leased during the downstream phase	-	-	-	-	-	
	Franchises	-	-	-	-	-	
	Investments	-	-	-	-	-	



ENVIRONMENT¹

GRI 306		Waste - 2023				
2023 Operation Waste ⁵		2023 Total	Destined for valorization 2024	Destined for disposal 2024	2024 Total	VARS % Total 2024 vs 2023
306-3	Total weight of waste (ton)	142,914	92,873	73,437	166,310	16.4%
	WWTP grease and sludge	49,759	24,868	30,107	54,976	10.5%
	Paper & cardboard	8,131	9,871	112	9,982	22.8%
	Wood	8,022	7,361	104	7,465	-6.9%
	Plastic	4,263	6,028	1,550	7,578	78%
	Metal	874	830	190	1,020	16.7%
	Municipal and process solid waste	38,175	3,772	37,458	41,229	8.0%
	Others (construction, electronics, among others)	33,692	40,144	3,916	44,060	30.8%
306-4	Waste for valorization (ton)	2023 Total	On-site processing 2024	Off-site processing 2024	2024 Total	VARS % Total 2024 vs 2023
	Hazardous waste	164	0	490.66	490.66	199.9%
	Preparation for reuse	9	0	7	7	-23.2%
	Recycled	84	0	239	239	186.0%
	Other valorization operations	71	0	245	245	244.4%
	Non-hazardous waste	77,460	0	92,382	92,382	19.3%
	Preparation for reuse	4,684	0	3,248	3,248	-30.7%
	Recycled	23,868	0	28,585	28,585	19.8%
	Other valorization operations	48,907	0	60,549	60,549	23.8%
306-5	Waste destined for disposal (ton)	2023 Total	On-site processing 2024	Off-site processing 2024	2024 Total	VARS % Total 2024 vs 2023
	Hazardous waste	2,871	0	797.81	797.81	-72%
	Incineration (with energy recovery)	217	0	224	224	3.5%
	Incineration (without energy recovery)	917	0	56	56	-93.9%
	Transfer to landfill	785	0	21	21	-97.4%
	Other disposal operations	953	0	497	497	-47.8%



ENVIRONMENT¹

GRI 306		Waste - 2023				
306-5	Waste destined for disposal (ton)	2023 Total	On-site processing 2024	Off-site processing 2024	2024 Total	VARs % Total 2024 vs 2023
	Non-hazardous waste	62,420	0	72,640	72,640	16.4%
	Incineration (with energy recovery)	1,488	0	1,362	1,362	-8.5%
	Incineration (without energy recovery)	948	0	370	370	-60.9%
	Transfer to landfill	53,111	0	61,543	61,543	15.9%
	Other disposal operations	6,873	0	9,364	9,364	36.2%
	Food Waste	2023 Total	Destined for valorization 2024	Destined for disposal 2024	2024 Total	VARs % Total 2024 vs 2023
306-3	Total weight of waste (ton)	30,659	22,588	8,664	31,252	1.9%
	Operations	23,965	16,283	8,262	24,545	2.4%
	Logistics	6,693	6,305	402	6,707	0.2%
306-4⁴	Waste for valorization (ton)					
	Non-hazardous waste	22,569	0	22,588	22,588	0.1%
	Other valorization operations	22,569	0	22,588	22,588	0.1%
306-5	Waste for disposal (ton)					
	Non-hazardous waste	8,090	0	8,664	8,664	7.1%
	Transfer to a landfill or other disposal options	8,090	0	8,664	8,664	7.1%

¹ Excludes assets sold in Italy and France and includes the operations acquired in the United States.

² Includes Distribution centers and warehouses, as well as other sites. 2024 emissions are subject to change due to verification processes.

³ From 2021 to 2024, we improved the way we measure and account for our waste. Therefore, variations between categories are significant. We believe that in the coming years, comparability of figures will be better and variations less significant, as we will be measuring with the same level of detail and under the same criteria as this year (2024).

⁴ Recovered food waste is sent to external sub-processes for circularity.

⁵ Includes plant waste and does not consider byproducts such as whey, among others.

⁶ The Campofrío plant began consuming biogas in 2024.

* Includes plant and transport consumption.



WELLBEING

GRI 2	General Disclosures - 2021	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
2-7	Employees					
	Total employees (No.)	44,305	45,280	46,442	47,777	2.9%
Employees by gender	Women	17,701	18,264	18,923	19,088	0.9%
	Men	26,604	26,982	27,342	28,675	4.9%
	Undisclosed	-	34	177	14	-92.1%
Employees by region	Mexico	27,474	27,885	29,148	30,203	3.6%
	LATAM	5,672	5,841	5,911	5,982	1.2%
	Europe	7,838	8,033	7,412	7,555	1.9%
	USA	3,321	3,521	3,971	4,037	1.7%
	Employees with permanent employment contracts (No.)	42,700	43,488	44,701	45,969	2.8%
By gender	Women	16,894	17,329	18,084	18,264	1.0%
	Men	25,804	26,127	26,440	27,692	4.7%
	Undisclosed	-	32	177	13	-92.7%
By region	Mexico	26,903	27,296	27,879	29,017	4.1%
	LATAM	5,110	5,164	5,836	5,894	1.0%
	Europe	7,372	7,512	7,019	7,035	0.2%
	USA	3,315	3,516	3,967	4,023	1.4%
	Employees with temporary employment contracts (No.)	1,605	1,792	1,741	1,808	3.8%
By gender	Women	807	936	839	824	-1.8%
	Men	798	854	902	983	9.0%
	Undisclosed	-	2	0	1	-
By region	Mexico	571	589	1,269	1,186	-6.5%
	LATAM	562	677	75	88	17.3%
	Europe	466	521	393	520	32.3%
	USA	6	5	4	14	250.0%



WELLBEING

GRI 2		General Disclosures - 2021	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
		Employees with full-time employment contracts (No.)	43,090	44,116	45,369	46,667	2.9%
By gender		Women	16,684	17,898	18,050	18,216	0.9%
		Men	26,406	26,185	27,142	28,437	4.8%
		Undisclosed	-	33	177	14	-92.1%
By region		Mexico	26,875	27,325	28,591	29,639	3.7%
		LATAM	5,648	5,817	5,907	5,978	1.2%
		Europe	7,272	7,487	6,907	7,021	1.7%
		USA	3,295	3,487	3,964	4,029	1.6%
		Employees with part-time employment contracts (No.)	1,215	1,164	1,073	1,110	3.4%
By gender		Women	1,017	953	557	872	56.6%
		Men	198	210	200	238	19.0%
		Undisclosed	-	1	0	0	-
By region		Mexico	599	560	279	564	102.5%
		LATAM	24	24	4	4	0.0%
		Europe	566	546	505	534	5.7%
		USA	26	34	7	8	14.3%
2-30		Collective bargaining agreements					
		Total number of employees covered by collective bargaining agreements (%)	33	33	33	33	0.1 pp
		Mexico	26	27	28	28	0.2 pp
		LATAM	5	5	6	6	-0.2 pp
		Europe	75	74	73	73	-0.1 pp
		USA	-	-	--	-	-
GRI 401		Employment - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
401-1		New employee hires and employee turnover					
		Employee hires (No.)	11,836	12,994	9,138	8,848	-3.2%
New hires by gender (No.)		Women	4,758	5,353	3,686	3,286	-10.9%
		Men	7,078	7,641	5,275	5,548	5.2%
		Undisclosed	-	-	177	14	-92.1%



WELLBEING

GRI 401		Employment - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
New hires by age		Under 30 years	5,808	6,152	3,953	4,199	6.2%
		Between 30 and 50 years	5,503	6,293	4,605	4,233	-8.1%
		Over 50 years	525	549	580	416	-28.3%
New hires by region		Mexico	7,084	8,390	6,028	5,878	-2.5%
		LATAM	1,311	1,683	1,247	1,172	-6.0%
		Europe	1,142	1,291	761	1,016	33.5%
		USA	2,299	1,630	1,102	782	-29.0%
New hires by employment category (No.)		Operative employees	10,188	11,148	7,918	6,914	-12.7%
		Administrative employees	1,616	1,806	1,193	1,903	59.5%
		Executive employees	32	40	27	31	14.8%
		Employee turnover (No.)	10,119	11,877	12,501	12,362	-1.1%
Turnover by gender (No.)		Women	3,951	4,610	4,794	4,679	-2.4%
		Men	6,168	7,267	7,681	7,668	-0.2%
		Undisclosed	-	-	26	15	-42.3%
Turnover by age (No.)		Under 30 years	4,004	5,172	4,882	4,818	-1.3%
		Between 30 and 50 years	5,022	5,717	6,489	6,282	-3.2%
		Over 50 years	1,093	988	1,130	1,262	11.7%
Turnover by region (No.)		Mexico	6,081	7,516	8,173	8,240	0.8%
		LATAM	1,313	1,655	1,933	1,754	-9.3%
		Europe	906	1,063	953	902	-5.4%
		USA	1,819	1,643	1,442	1,466	1.7%
Turnover by employment category (No.)		Operative employees	8,710	10,111	8,710	10,093	15.9%
		Administrative employees	1,381	1,727	3,725	2,172	-41.7%
		Executive employees	28	39	66	97	47.0%



WELLBEING

GRI 401		Employment - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
		Total turnover rate (%)	23.0	26.5	27.9	27.0	-1.0 pp
Total turnover rate by gender		Women	22.5	25.6	26.7	25.2	-1.5 pp
		Men	23.2	27.1	28.7	28.2	-0.4 pp
Total turnover rate by age		Under 30 years	45.8	59.0	55.6	51.8	-3.8 pp
		Between 30 and 50 years	18.5	20.7	23.5	22.5	-1.0 pp
		Over 50 years	13.3	11.7	13.4	14.5	1.1 pp
Total turnover rate by region		Mexico	22.3	27.2	29.5	28.9	-0.6 pp
		LATAM	23.3	28.8	33.6	29.9	-3.7 pp
		Europe	11.4	13.4	12.0	12.1	0.0 pp
		USA	56.6	48.3	42.2	39.1	-3.0 pp
Total turnover rate by employment category		Operative employees	25.8	29.6	25.4	28.3	2.9 pp
		Administrative employees	14.2	17.5	38.0	22.9	-15.1 pp
		Executive employees	4.4	5.8	9.9	14.3	4.4 pp
401-3		Parental leave					
Women		Employees who have taken parental leave (No.)	527	474	529	508	-4.0%
		Employees who have returned to work after parental leave ended (No.)	451	415	405	404	-0.2%
		Return to work rate of employees who took parental leave (%)	86	88	77	80	2.5 pp
Men		Employees who have taken parental leave (No.)	526	570	563	621	10.3%
		Employees who have returned to work after parental leave ended (No.)	513	567	502	573	14.1%
		Return to work rate of employees who took parental leave (%)	98	99	89	92	3.3 pp
Total		Employees who have taken parental leave (No.)	1,053	1,044	1,092	1,129	3.4%
		Employees who have returned to work after parental leave ended (No.)	964	982	907	977	7.7%
		Return to work rate of employees who took parental leave (%)	92	94	83	87	3.5 pp



WELLBEING

GRI 403	Occupational health and safety - 2018	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS	SASB EQUIVALENT
403-9	Worker-related injuries						
	Deaths due to work-related accidents (No.)	0	1	0	0	-	FB-MP-320a.1
	Fatality rate (fatalities per million hours worked)	0	0.01	0	0	0.0 pp	
	Recordable work-related injuries (No.)	908	711	727	704	-3.2%	
	Injury rate (recordable work-related injuries per million hours worked)	9.29	7.23	7.25	6.83	-0.4 pp	
	Hours worked (millions of hours)	97.6	98.3	100.32	103.06	2.7%	
GRI 404	Training and education - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS	
404-1	Average hours of training per year per employee						
	Average number of training hours per employee during the reporting period (No.)	26.1	30.3	29.09	30.72	5.6%	
404-3	Percentage of employees receiving regular performance and career development reviews						
	Total (%)	-	12.2	13.29	13.35	0.1 pp	
By gender (%)	Women	-	4.3	5.0	5.1	0.2 pp	
	Men	-	7.9	8.3	8.2	-0.1 pp	
By employment category (%)	Operative employees	-	0.0	0.0	0.0	0.0 pp	
	Administrative employees	-	10.9	12.0	11.9	-0.1 pp	
	Executive employees	-	1.3	1.27	1.46	0.2 pp	
GRI 405	Diversity and equal opportunity - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS	
405-1	Diversity of employees						
	Total employees (No.)	44,305	45,280	46,442	47,777	2.9%	
	Under 30 years	8,729	9,269	9,317	10,514	12.8%	
	Between 30 and 50 years	27,502	27,594	28,172	28,446	1.0%	
	Over 50 years	8,074	8,417	8,953	8,817	-1.5%	
	Operative employees	33,848	34,598	36,648	36,865	0.6%	
	Under 30 years	7,002	7,460	7,818	8,332	6.6%	
	Between 30 and 50 years	20,783	20,842	21,948	21,760	-0.9%	
	Over 50 years	6,063	6,296	6,882	6,773	-1.6%	



WELLBEING

GRI 405		Diversity and equal opportunity - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
		Administrative employees	9,798	10,004	9,113	10,189	11.8%
		Under 30 years	1,719	1,798	1,491	2,167	45.3%
		Between 30 and 50 years	6,337	6,359	5,833	6,262	7.4%
		Over 50 years	1,742	1,847	1,789	1,760	-1.6%
		Executive employees	659	678	681	723	6.2%
		Under 30 years	8	11	8	15	87.5%
		Between 30 and 50 years	382	393	391	424	8.4%
		Over 50 years	269	274	282	284	0.7%
GRI 406		Non-discrimination - 2016	2021	2022	2023 ¹	2024 ¹	Y-o-Y VARS
406-1		Incidents of discrimination and corrective actions taken					
		Cases of discrimination during the reporting period, registered through formal mechanisms)	103	104	182	201	10.4%
Status		Cases still under evaluation (%)	12	23	25	24	-1.4 pp
		Cases that have already completed evaluation (%)	88	77	75	76	1.4 pp
Evaluation completed		Cases evaluated and dismissed because the evaluation showed no merit (%)	41	33	31	40	9.0 pp
		Cases evaluated with remediation plans in progress (%)	59	68	69	60	-9.0 pp
Actions taken		Cases resulting in employee dismissal (%)	30	31	30	29	-0.4 pp
		Cases in which third-party contracts have been terminated or not renewed (%)	0	0	0	0	0.0 pp
		Other repair actions (%)	70	69	70	71	0.4 pp

¹ Excludes assets sold in Italy and France and includes operations acquired in the United States for 2023-2024.



HEALTH AND NUTRITION

GRI 417	Marketing and labeling - 2016	2021	2022	2023	2024	Y-o-Y VARS
417-1	Requirements for product and service information and labeling					
	Is the organization required to provide relevant information on its product labeling?	Yes	Yes	Yes	Yes	-
	Product categories for which compliance with labeling procedures is assessed as a percentage of the total product portfolio (%)	100	100	100	100	0.0%
	Ingredients	Yes	Yes	Yes	Yes	-
	Nutritional information	Yes	Yes	Yes	Yes	-

SHARED VALUE

GRI 204	Procurement practices - 2016	2021	2022	2023	2024	Y-o-Y VARS
204-1 ⁴	Proportion of spending on local suppliers					
	Procurement budget spent on local suppliers (%)	66	66	60	66	5.6 pp
GRI 308	Supplier environmental assessment - 2016	2021	2022	2023	2024	Y-o-Y VARS
308-2	Negative environmental impacts in the supply chain and actions taken					
	Suppliers assessed for environmental impacts (No.)	37	145	321	322	0.3%
GRI 414	Supplier social assessment - 2016	2021	2022	2023	2024	Y-o-Y VARS
414-2	Negative social impacts in the supply chain and actions taken					
	Suppliers assessed for social impacts (No.)	0	146	321	322	0.3%

⁴ Only Raw material suppliers are considered in alignment with our Responsible Sourcing Commitment.



GOVERNANCE AND POLICIES

GRI 2	General disclosures - 2021	2021	2022	2023	2024	Y-o-Y VARS
2-9	Governance structure and composition (No.)					
	Executive Members	-	-	3	3	0%
	Men	-	-	3	3	0%
	Independent	-	-	0	0	-
	Women	-	-	0	0	-
	Independent	-	-	0	0	-
	Non-Executive Members	-	-	13	10	-23%
	Men	-	-	12	10	-17%
	Independent	-	-	11	9	-18%
	Women	-	-	1	1	0%
	Independent	-	-	1	1	0%



GRI Index: General Disclosures

Statement of use Sigma, S.A. de C.V. has reported the information cited in this GRI content index for the period January 1st to Decemeber 31, 2024 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

DISCLOSURE	DISCLOSURE NAME	ANSWER IN TABLE	PAGE(S)
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			
2-1	Organizational details	Name of the organization: Sigma Alimentos, S.A. de C.V. Legal ownership: Sigma Alimentos, S.A. de C.V., is a subsidiary of Alfa, S. A. B. de C. V. Financial Statements: LINK	6-11, 125
2-2	Entities included in the organization’s sustainability reporting	Financial Statements: LINK	125
2-3	Reporting period, frequency and contact point		125
2-4	Restatements of information		125
2-5	External assurance	There is no external verification process.	125
2. Activities and workers			
2-6	Activities, value chain and other business relationships	Sigma is a company involved in the production, marketing, and distribution of meat, dairy, and other refrigerated and frozen food products. Financial Statements: LINK In order to perform its activities, Sigma depends on the supply of raw materials provided by its suppliers, including mainly dairy products, poultry, pork, turkey and others. In addition, the Company purchases raw materials for its production process.	6-8, 96
2-7	Employees	Most of the organization’s activities are carried out by Sigma employees. In Sigma, there are no significant variations in the number of employees by type of contract, gender, or region. The information is obtained through Sigma’s Personnel System.	131
2-8	Workers who are not employees	There are 926 workers who are not employees. The main jobs they perform are: trainee or intern, cleaning of facilities, surveillance, food services, auxiliary work in distribution, or production sites, among others.	
3. Corporate Governance			
2-9	Governance structure and composition		26, 138
2-10	Nomination and selection of the highest governance body	The members of ALFA’s Board of Directors were confirmed by the shareholders at the Annual General Meeting. Information on each is provided to assess their status, experience, and independence.	26
2-11	Chair of the highest governance body		26
2-12	Role of the highest governance body in overseeing the management of impacts		26, 34
2-13	Delegation of responsibility for managing impacts		26, 34



DISCLOSURE	DISCLOSURE NAME	ANSWER IN TABLE	PAGE(S)
2-14	Role of the highest governance body in sustainability reporting	Sigma's highest governing body, which is ALFA's Board of Directors, reviews the most relevant and priority ESG information relating to the Business Unit at meetings of the Audit Committee, which is responsible for these matters (at least twice a year).	26, 34
2-15	Conflicts of interest		26
2-16	Communication of critical concerns		36
2-17	Collective knowledge of the highest governance body		28
2-18	Evaluation of the performance of the highest governance body	At ALFA, the intermediate body in charge of evaluation and compensation functions is the Corporate Practices Committee, which is responsible for evaluating performance and determining compensation in general, as well as that of key executives including that of the Chairman of the Board of Directors and the Chief Executive Officer, and approving the appointment and remuneration of the relevant executives who report to them.	
2-19	Remuneration policies		26, 35
2-20	Process to determine remuneration		26, 35
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy		3
2-23	Policy commitments		15, 24, 40
2-24	Embedding policy commitments		34
2-25	Processes to remediate negative impacts		34
2-26	Mechanisms for seeking advice and raising concerns		44
2-27	Compliance with laws and regulations	Any proceedings related to non-compliance with environmental, social, and/or economic legislation and regulations applicable to Sigma would be found in Note 29 of the Financial Statements 2024: LINK	26, 40, 45
2-28	Membership associations		21
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	We have multiple communication channels to keep our stakeholders informed and listen to their opinions on economic, social, and environmental issues.	20, 105, 141
2-30	Collective bargaining agreements	Collective bargaining agreements represent 28% in Mexico, 9% in LATAM and 73% in Europe. Due to confidentiality constraints, the percentages for the United States are not reported.	132
Material Topics			
3-1	Process to determine material topics		16
3-2	List of material topics		16
3-3	Management of material topics		16



GRI Index: Material Topics

DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
Material Topics: ENVIRONMENT				
Climate Action				
3: Material Topics 2021				
3-3	Management of material topics	13.1.1		120
301: Materials 2016				
301-2	Recycled input materials used		SASB Equivalent: FB-PF-410a.1	120
305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	13.1.2	All applicable gases dictated by the GHG Protocol are included. The value is calculated each year using fuel consumptions in plants and own transportation, and refrigerant leakage under operational control and using the corresponding emission factor. The data were obtained directly from the operating facilities and transportation. Source for emission factors: IPCC. SASB Equivalent: FB-MP-110a.1	111, 128
305-2	Energy indirect (Scope 2) GHG emissions	13.1.3	All applicable gases dictated by the GHG Protocol are included. The value is calculated each year using electricity consumption at sites under operational control, under the market based methodology, and using the corresponding emission factor. A supplier factor is used when applicable; in other cases, the factor published directly by the country's government or the factor from Carbon Footprint is used. Data was obtained directly from operating facilities.	111, 128
305-3	Other indirect (Scope 3) GHG emissions	13.1.4	All applicable gases dictated by the GHG Protocol are included. The 15 categories identified by the GHG Protocol are included, in a hybrid format with an inventory for the most significant categories and an estimate for the rest of the categories. Scope 3 emissions are being calculated with the support of specialized consultants.	111, 128
305-4	GHG emissions intensity	13.1.5	All applicable gases dictated by the GHG Protocol are included. CO ₂ eq equivalent gases emitted within the organization, both in production and own distribution, are included in direct and indirect energy emissions (Scope 1 and 2).	111, 128
305-5	Reduction of GHG emissions	13.1.6		111



DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
Water Management				
3: Material Topics 2021				
3-3	Management of material topics	13.7.1		117
303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	13.7.2	Water is used for the production process, cleaning of facilities, cooling systems, and hygiene services. Discharges are treated within the plants and in some cases with a third party based on local regulations. For responsible water management in water-stressed areas, we use WRI's Aqueduct tool to monitor the physical risks associated with water extraction and develop strategies to mitigate risks in our operations. Water consumption information was obtained on a monthly basis from production plants. SASB Equivalent (303-3): FB-MP-140a.1, FB-PF-140a.1	117
303-2	Management of water discharge- related impacts	13.7.3		117
303-3	Water withdrawal	13.7.4		117, 127
Circular economy and sustainable packaging				
3: Material Topics 2021				
3-3	Management of material topics	13.8.1		120, 123
306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	13.8.2		106, 120, 123
306-2	Management of significant waste-related impacts	13.8.3		106, 120, 123
306-3	Waste generated	13.8.4		129
306-4	Waste diverted from disposal	13.8.5		120, 129
306-5	Waste directed to disposal	13.8.6		120, 129
Clean and efficient energy				
3: Material Topics 2021				
3-3	Management of material topics			114
302: Energy 2016				
302-1	Energy consumption within the organization		SASB Equivalent: FB-PF-130a.1, FB-MP-130a.1	114, 127
302-3	Energy intensity			127



DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
Material Topics: Wellbeing				
Organizational culture and work environment				
3: Material Topics 2021				
3-3	Management of material topics			68
401: Employment 2016				
401-1	New employee hires and employee turnover			132
401-3	Parental leave			134
Employee training and development				
3: Material Topics 2021				
3-3	Management of material topics			74
404: Training and education 2016				
404-1	Average hours of training per year per employee			74, 135
404-3	Percentage of employees receiving regular performance and career development reviews			74, 135
Diversity, equal opportunity, and inclusion				
3: Material Topics 2021				
3-3	Management of material topics	13.15.1		85
405: Diversity and equal opportunity 2016				
405-1	Diversity of governance bodies and employees	13.15.2		85, 135
406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	13.15.4		136



DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
Health, safety, wellbeing, and life balance				
3: Material Topics 2021				
3-3	Management of material topics	13.19.1		82
403: Occupational health and safety 2018				
403-1	Occupational health and safety management system	13.19.2		82
403-2	Hazard identification, risk assessment, and incident investigation	13.19.3	Data is collected periodically at the plant level and reported to the leaders of each Business Unit. This is recorded in a standardized document.	82
403-3	Occupational health services	13.19.4	We have a program of 12 best practices for occupational health and safety management. Safety indicators are monitored annually. Processes to identify hazards and evaluate risks are adapted according to job functions. We maintain open communication with employees through various channels such as the Transparency Mailbox and various effective communication tools, as well as training. We have five management committees and three optional committees that are deployed according to the need of each location.	82
403-4	Worker participation, consultation, and communication on occupational health and safety	13.19.5		82
403-5	Worker training on occupational health and safety	13.19.6		82
403-6	Promotion of worker health	13.19.7		82
403-8	Workers covered by an occupational health and safety management system	13.19.9	The occupational health and safety management system covers 100% of our workforce.	
403-9	Work-related injuries	13.19.10		135



DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
Material Topics: HEALTH AND NUTRITION				
Innovation, research, development, and scientific collaboration				
3: Material Topics 2021				
3-3	Management of material topics			56
Ending food waste				
3: Material Topics 2021				
3-3	Management of material topics			120, 123
306: Waste 2020				
306-2	Management of significant waste- related impacts		Data is periodically compiled by leaders of each Business Unit in a standardized document with information recorded at the operating sites by a person in charge of management and monitoring. The impact is focused on our own activities, as well as downstream in the value chain, trying to reduce waste and revalue what cannot be reduced. To this end, waste is managed through various agreements with third parties. Waste is classified as hazardous and nonhazardous according to local authority requirements. For food waste, we have projects to improve efficiency and quality assurance, projects to better predict demand, as well as efficiency and optimization of routes and circularity activities in revalorization as food for pets and other animals, performance or energy plants.	106, 120, 123
306-3	Waste generated			129
306-4	Waste diverted from disposal			120, 129
306-5	Waste directed to disposal			120, 129
Healthy and nutritious food				
3: Material Topics 2021				
3-3	Management of material topics			54



DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
417: Marketing and labeling 2016				
417-1	Requirements for product and service information and labeling			54, 137
417-2	Incidents of non-compliance concerning product and service information and labeling		Any procedures would be found in Note 29 of the Financial Statements 2024: LINK	
417-3	Incidents of non-compliance concerning marketing communications		Any procedures would be found in Note 29 of the Financial Statements 2024: LINK	
Food safety and quality				
3: Material Topics 2021				
3-3	Management of material topics			54, 56, 61
416: Consumer health and safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	13.10.2		54, 56, 61
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	13.10.3	Any procedures would be found in Note 29 of the Financial Statements 2024: LINK	



DISCLOSURE	DISCLOSURE NAME	SECTOR STANDARD REF. N.º	ANSWER IN TABLE	PAGE(S)
Material Topics: SHARED VALUE				
Sustainable supply and value chain management				
3: Material Topics 2021				
3-3	Management of material topics			96
204: Procurement practices 2016				
204-1	Proportion of spending on local suppliers	13.22.1, 13.23.1		137
308: Supplier environmental assessment 2016				
308-2	Negative environmental impacts in the supply chain and actions taken			97, 99, 137
414: Supplier social assessment 2016				
414-1	New supplier that were screened using social criteria			137
414-2	Negative social impacts in the supply chain and actions taken			97
Material Topics: CORPORATE GOVERNANCE				
Ethics and integrity				
3: Material Topics 2021				
3-3	Management of material topics			40
418: Customer privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		Any procedures would be found in Note 29 of the Financial Statements 2024: LINK	
Economic Performance				
3: Material Topics 2021				
3-3	Management of material topics	13.22.1		3, 11



TCFD Index

RECOMMENDATIONS	RESPONSE
Governance	
Organizational governance around climate-related risks and opportunities	
Board oversight of climate-related risks and opportunities	At least two times a year, climate related risks are reviewed by the Audit Committee composed by members of the Board of Directors.
Management’s role in assessing and managing climate-related risks and opportunities	Quarterly, the Executive Management team reviews progress made towards our 2025 Sustainability Commitments which include the reduction in CO ₂ eq emissions related to our plants and transportation fleet, per ton of food produced (compared to 2015). Our CEO’s and CRISO’s variable compensation is linked to compliance with 2025 Sustainability Commitments.
Strategy	
Current and potential impacts of climate-related risks and opportunities on the organizations business, strategy, and financial planning	
Climate-related risks and opportunities the organization has identified in the short, medium, and long term	<p>Sigma is facing a changing environment in regards to sustainability-linked regulations which directly and indirectly address climate change. The Central and Operational Units are working together towards compliance before these regulations are mandatory in order to be prepared for climate transition.</p> <p>Sigma used Climanomics® to analyze its physical and transitional risks with four climate scenarios though decades 2020-2090:</p> <ul style="list-style-type: none"> RCP 2.6/ SSP1-2.6 RCP 4.5/ SSP2-4.5 RCP 7.0/ SSP3-7.0 RCP 8.5/ SSP-8.5 <p>The most hazardous risk is temperature extremes followed by water stress, drought, wildfires and pluvial flooding. Each of these risks has different financial implications according to the value of affected assets (modeled asset value loss). By financial significance these are the most impactful risks on our production facilities portfolio (92% assessed):</p> <ol style="list-style-type: none"> 1. Temperature extremes 2. Water stress 3. Pluvial flooding 4. Wildfire 5. Drought



RECOMMENDATIONS

RESPONSE

<p>Impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning</p>	<p>In 2024 our operations at the Torrente facility had to be paused due to an Isolated High Level Depression in Valencia. This climate event caused our operations to move to other nearby facilities in order to continue with our supply.</p> <p>We conduct regular reviews of our water risk exposure to guide the allocation of budgets for water-related initiatives. In parallel, we are actively working to reduce our GHG emissions in anticipation of tightening regulations and associated financial implications.</p>
<p>Resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario (IPCC)</p>	<p>Sigma analyzes its physical risks with four climate scenarios though decades 2020-2090:</p> <ul style="list-style-type: none"> RCP 2.6/ SSP1-2.6 RCP 4.5/ SSP2-4.5 RCP 7.0/ SSP3-7.0 RCP 8.5/ SSP-8.5
<p>Risk management</p>	
<p>How the organization identifies, assesses, and manages climate-related risks</p>	
<p>Organization’s processes for identifying and assessing climate-related risks</p>	<p>Sigma uses two tools, Waterplan® and data extracted from Climanomics®, which allow us to monitor current water related risks (quality and quantity) as well as future climate risks respectively.</p>
<p>Metrics and objectives</p>	
<p>Used to assess and manage relevant climate-related risks and opportunities</p>	
<p>Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process</p>	<p>Metrics for climate-related risks:</p> <ul style="list-style-type: none"> • Modeled Average Annual Loss (of the asset value) • Hazard • Vulnerability (only for water risks) <p>Metrics to evaluate opportunities:</p> <ul style="list-style-type: none"> • Return of Investments • Internal Rate of Return
<p>Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks</p>	<p>To reduce our emissions in scope 1 we face technological limitations that are scalable and cost-effective. For scope 2 we face local regulations as a limitation to increase our clean energy supply.</p> <p>To tackle our scope 3 emissions, we must address our category with the greatest impact which is “Purchased goods and services”. This involves the challenge of collaborating with suppliers in projects for emission reduction and data improvement.</p>
<p>Targets used by the organization to manage climate and performance-related risks and opportunities compared to objectives</p>	<p>2025 Sustainability Commitment:</p> <ul style="list-style-type: none"> • 20% reduction in CO₂eq emissions related to our plants and transportation fleet, per ton of food produced by 2025 (compared to 2015). <p>SBTi active commitment aligned with a below 2°C trajectory:</p> <ul style="list-style-type: none"> • Sigma Alimentos, S. A. de C. V. commits to reduce absolute scope 1 and 2 GHG emissions 20% by 2027 from a 2019 base year*. Sigma Alimentos, S. A. de C. V. also commits to reduce absolute scope 3 GHG emissions 9.8% within the same timeframe*. <p>* The target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks.</p>



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