

SUSTAINABILITY REPORT 2025



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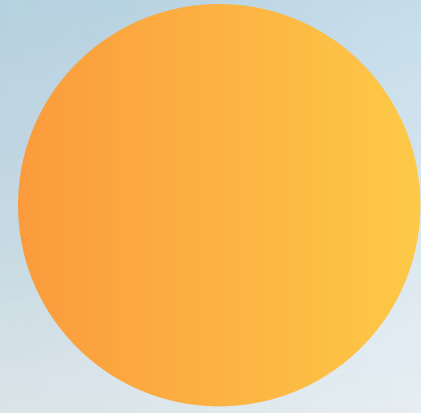
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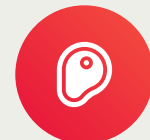
Sigma Foods

We are Sigma Foods

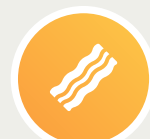
GRI 2-1, 2-6

Sigma Foods is a leading multinational consumer packaged goods company that produces, markets, and distributes high-quality foods through a portfolio of over 100 brands. The Company's main categories include cold cuts, dry meats, cheese, and yogurt. Sigma Foods operates in 17 countries, divided into four regions: Mexico, Europe, the United States, and Latam, where it serves approximately 640,000 points of sale in 4 channels: Traditional, Modern, Foodservice and E-commerce. The Company has over 48,000 employees and installed capacity in each region, including: 65 production plants, 191 distribution centers, and more than 8,000 vehicles in its fleet. Sigma Foods shares are traded on the Mexican Stock Exchange and Latibex, the Latin American stock market of the Madrid Stock Exchange.

PRODUCTS



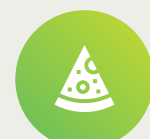
COOKED AND FRESH MEATS



DRY MEATS



DAIRY



OTHER FROZEN AND REFRIGERATED FOODS



ALTERNATIVE PROTEINS



SNACKING

2025 HIGHLIGHTS

1.8 MILLION

tons of food produced

US \$9.2 BILLION

revenues

48,000+

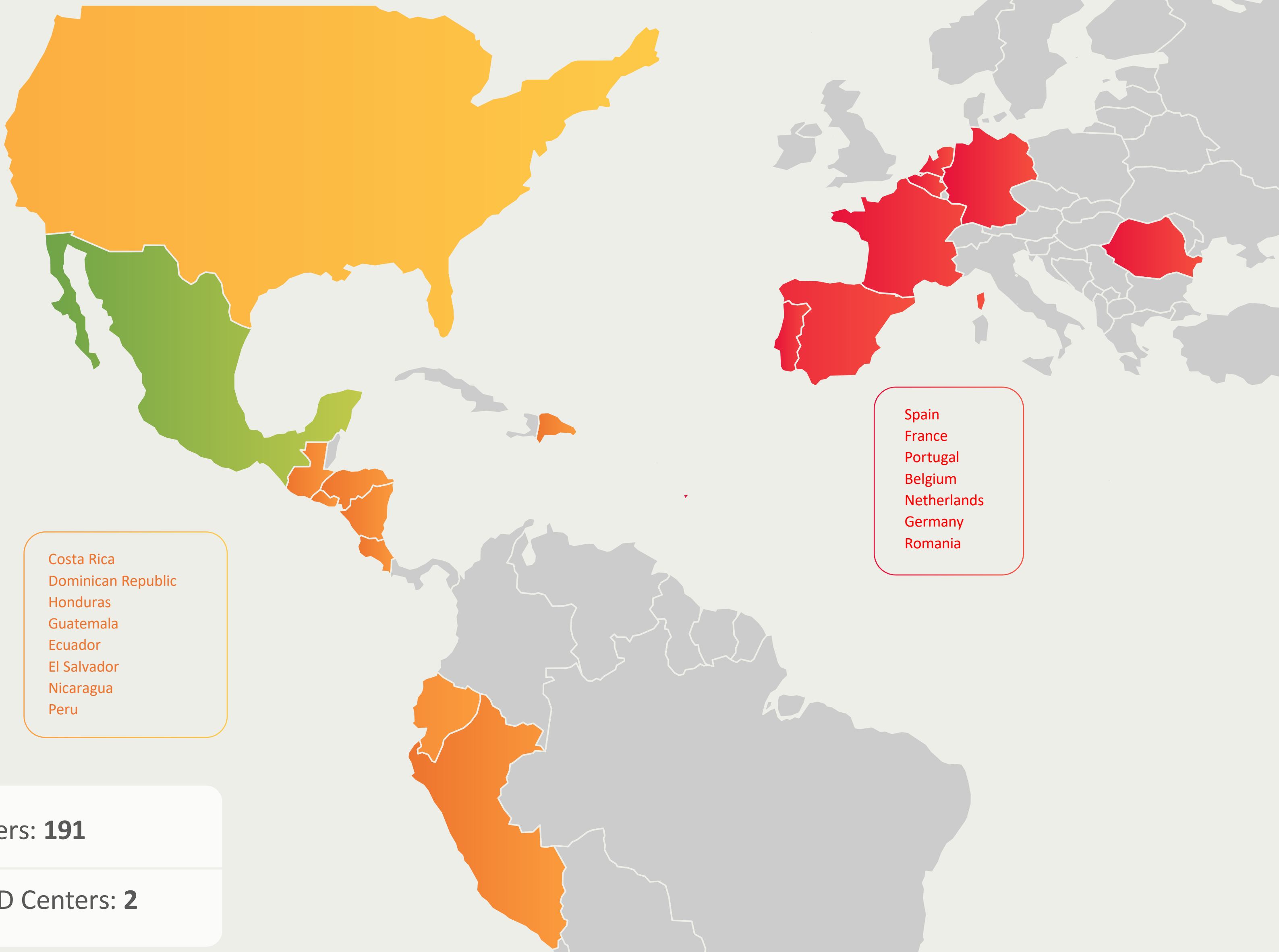
employees

100+

recognized brands

Our Presence

GRI 2-1, 2-6



UNITED STATES

- 8
- 16
- 130K+
- 120+

MEXICO

- 25
- 118
- 369K+
- 6,800+
- 1

EUROPE

- 20
- 27
- 41K+
- 790+
- 1

LATIN AMERICA

- 12
- 30
- 91K+
- 800+

Costa Rica
Dominican Republic
Honduras
Guatemala
Ecuador
El Salvador
Nicaragua
Peru

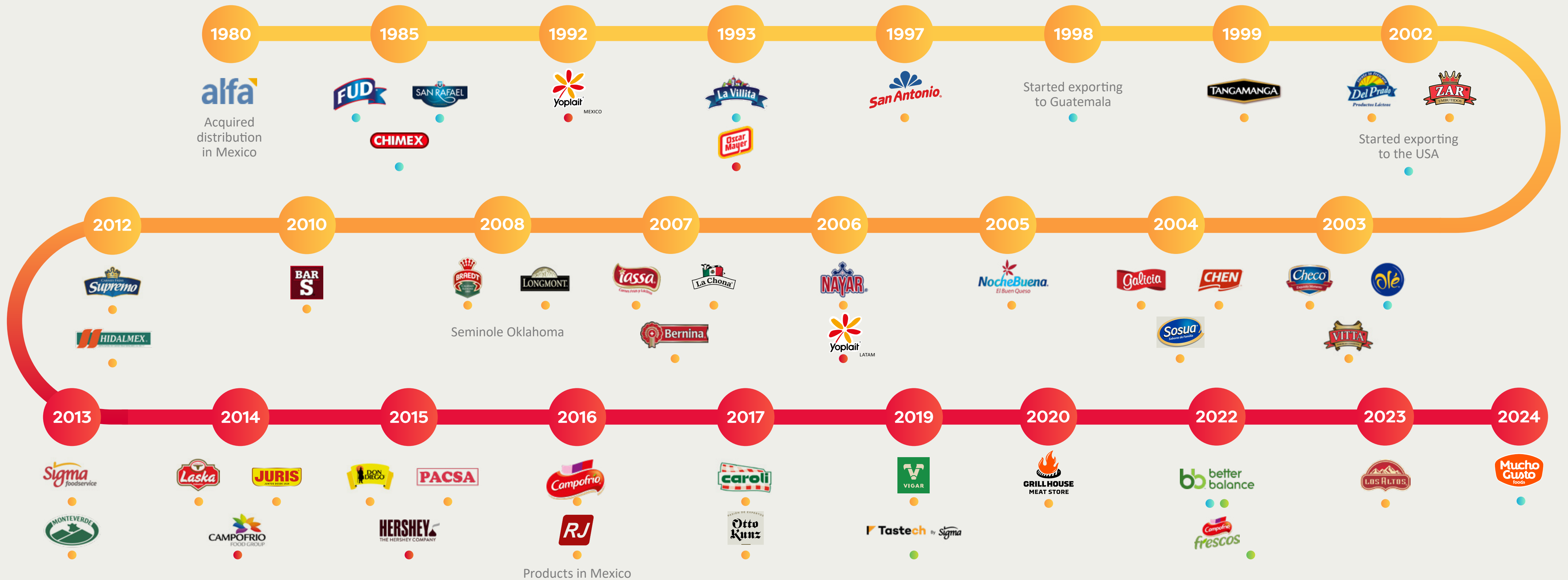
Spain
France
Portugal
Belgium
Netherlands
Germany
Romania

Manufacturing Facilities: **65** Distribution Centers: **191**

Points of Sale: **640K** Vehicles: **8,600+** R&D Centers: **2**

Our Journey

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

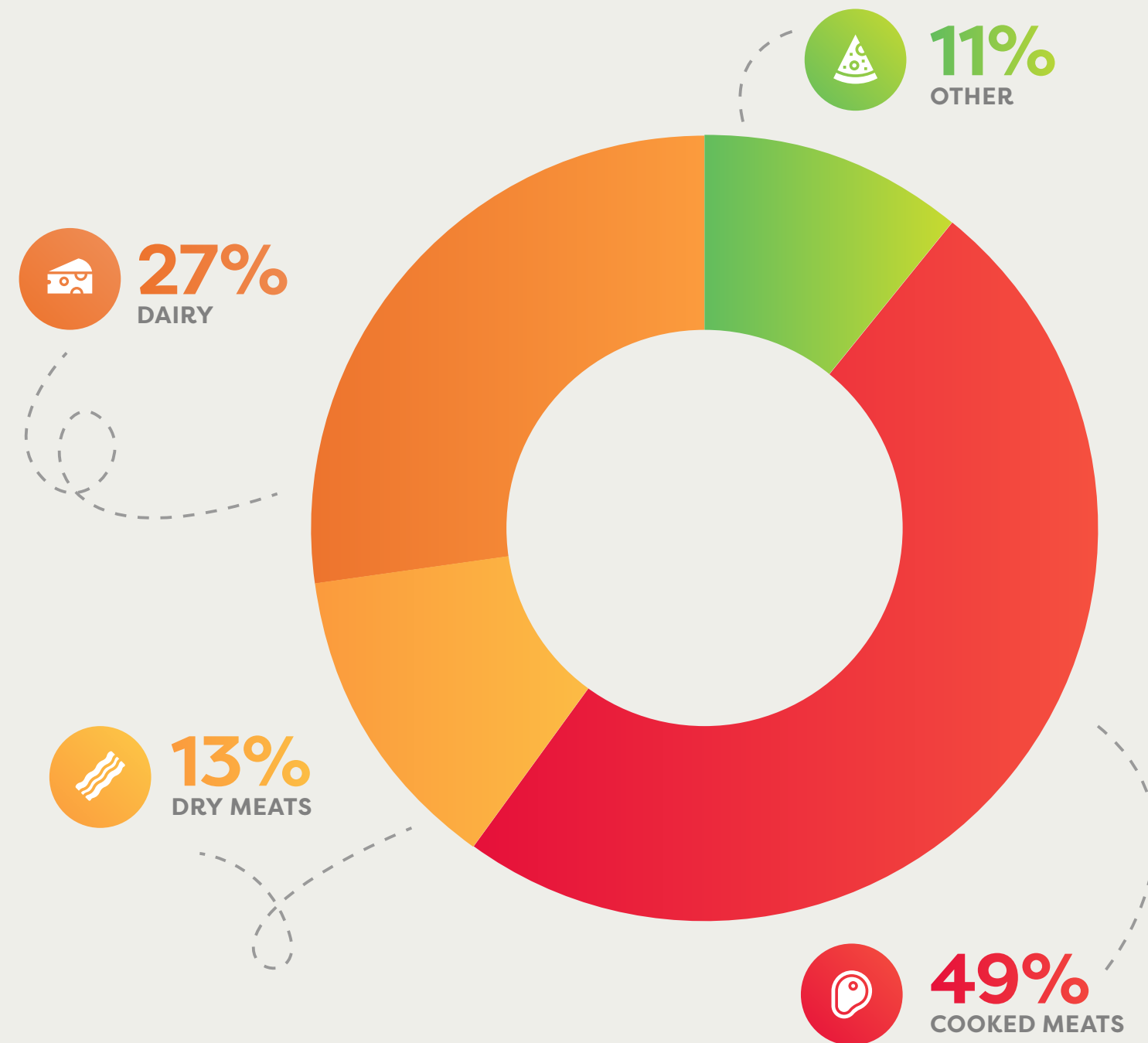


Products and Brands

GRI 2-6

We offer a diversified portfolio of more than 100 brands, 16 of which generate revenues between US \$100 million and US \$1 billion annually, each.

The Company's main portfolio categories include cold cuts, dry meats, cheese, and yogurt.



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





Purpose

GRI 2-23

Our purpose embodies who we are and where we're headed as an organization.

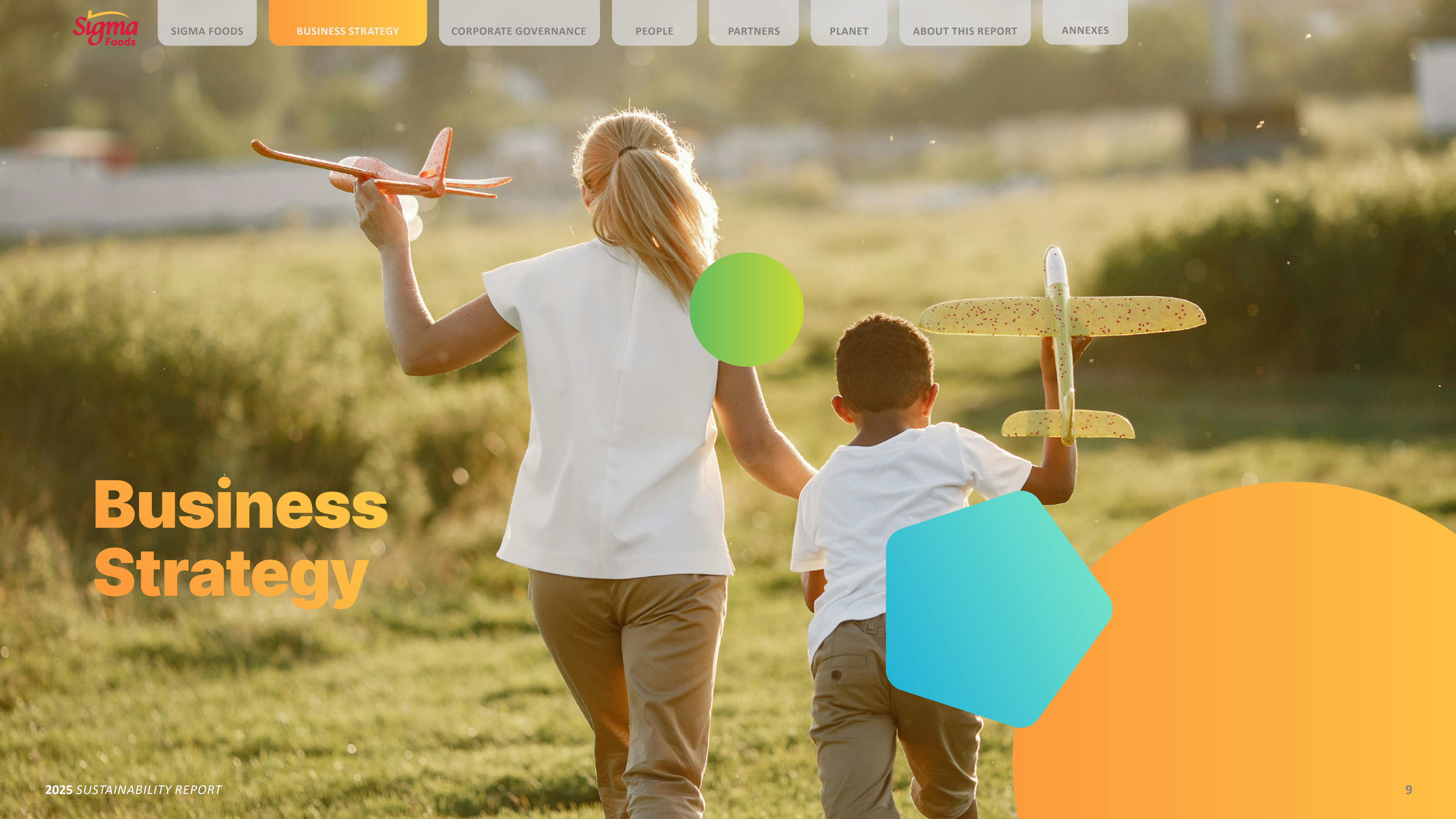
Our promise to always provide great tasting, flavorful food.



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

We are convinced that food has the power to:

Bring people together, enrich health and nutrition, and ensure sustainability and harmony with the planet. Our new purpose expands the possibilities for Sigma Foods to achieve its goal of becoming and positioning itself as an international platform for sustainable and distinctive growth in the food market.



Business Strategy

Financial Results

GRI 201-1

VOLUME

1,826

k Tons

REVENUE

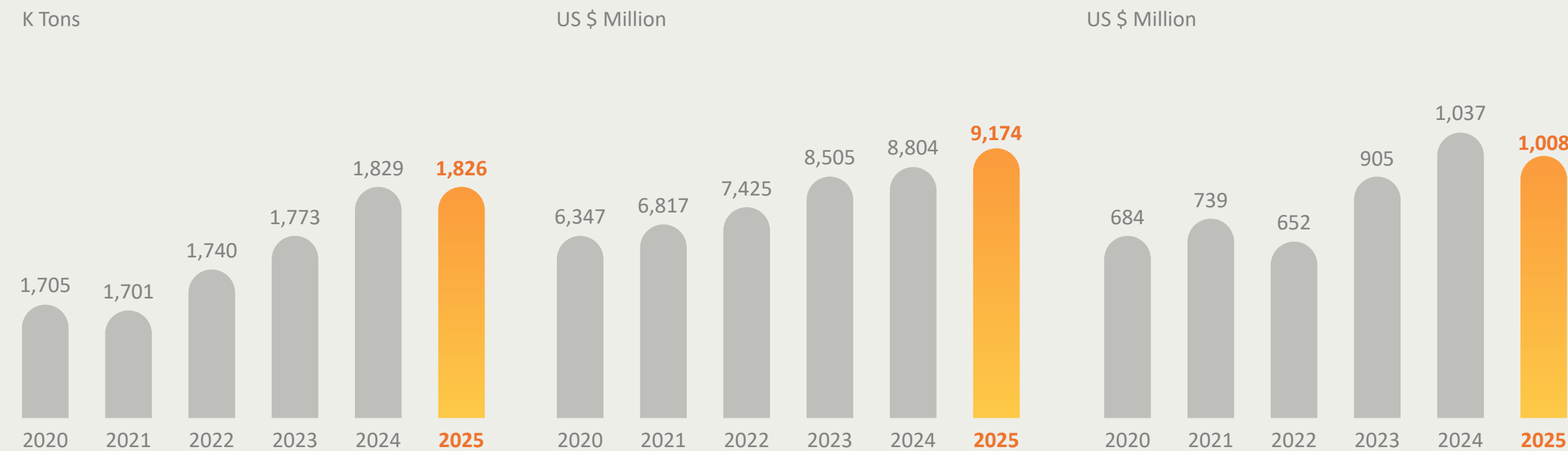
9,174

US\$ million

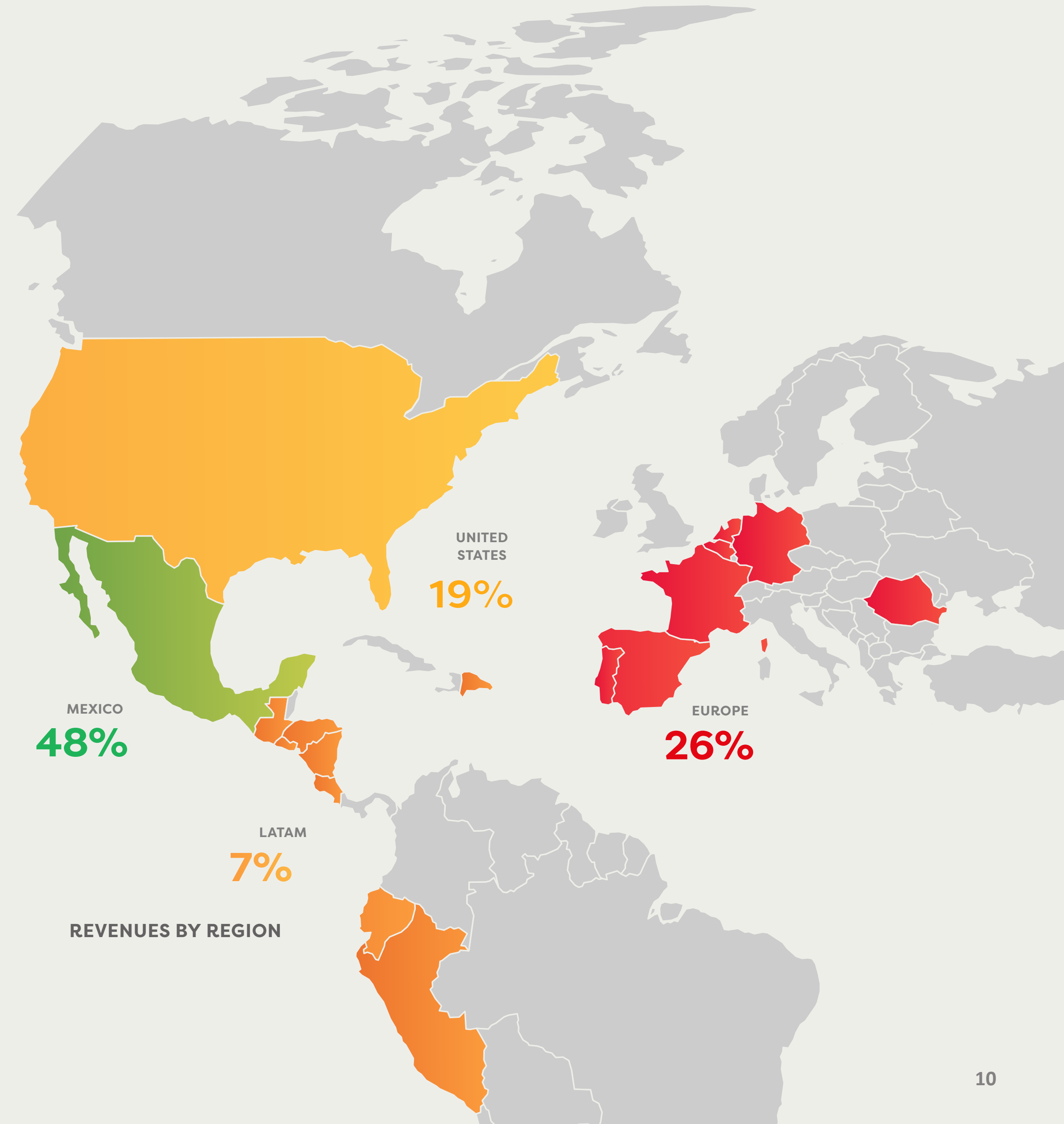
COMPARABLE EBITDA

1,008

US\$ million



To obtain more comprehensive and detailed information on Sigma Foods' financial results, it is recommended to review the Consolidated Financial Statements for the years 2025, 2024, and 2023, which have been reviewed by an independent auditor.



Strategy

GRI 2-22

Defend and Grow the Core

Defend and grow our current sources of profitability

New Sources of Revenue

High potential opportunities

Selected categories to scale

New business models

Strengthen the Organization

Evolve capabilities to enhance the organization's potential

Our Culture helps us unleash our full potential



Explore the Future

Health through food

Responsible proteins



FUNDAMENTALS

GRI 2-23

Our Fundamentals come to life through the Sigma Persona, a symbol that embodies who we are and how we work together.

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:



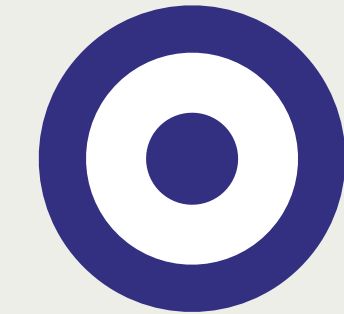
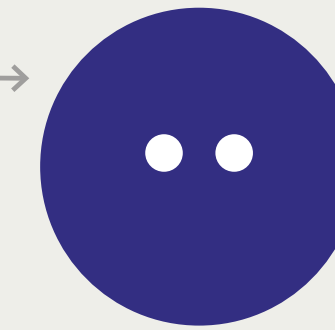
Mindsets & Behaviors

We shape how we think, act, and interact to continuously learn, take ownership of our impact, collaborate with clarity, build trust, make others successful, deliver high-quality work, and explore continuous improvements that ensure sustainable results over time.



Talent Ownership

Taking ownership of our development means being intentional about our growth—embracing challenges, and leveraging development opportunities and resources while creating space for others to grow as well.



Essentialism & Alignment

We achieve better results and work-life balance by intentionally choosing what truly matters. We select the right things to make them better across our roles, both day-to-day and transformational, aligning horizontally and vertically to deliver shared results.



Passion for Consumer

We center our decisions around the consumer. We actively listen and deeply understand their needs, emotions, and expectations to act based on that understanding. We design experiences that positively impact consumers before, during, and after every purchase. We create genuine and consistent connections, transforming consumers into fans of our brands.

Processes

GRI 2-24, 2-25

Epical is transforming Sigma’s processes through a technology-driven approach that places people at the center of change, strengthening the company’s ability to grow sustainably and operate with greater efficiency.

Epical embeds elements of sustainability directly into the way the business functions, making it a natural and consistent element of daily work. This integration will extend across the entire value chain—from product design and site operations to collaboration with the suppliers and customers—embedding sustainability into how the organization operates and makes decisions.

Epical aims to equip the company with advanced analytics to manage sustainability data in a structured, robust, and reliable way. This capability will enable the Company to respond efficiently to internal and external requirements while reinforcing consistency, accuracy, and confidence in all sustainability-related information.



Our goal: embed Sustainability in the business processes

EPICAL SUSTAINABILITY WEEK 2025

In 2025, the company held the Sustainability Week, a three day workshop designed to build sustainability awareness across all business tracks and advance its integration into core processes under the Epical program. During the workshop, Global Process Owners (GPOs), IT GPOs, Sustainability Experts, and the Central Sustainability Team collaborated to co-create initiatives and identify concrete opportunities to embed sustainability into end-to-end business processes, systems, and governance, reinforcing a shared commitment to long-Term value creation.

Sustainability Process	Embedded in:
Sustainability in Products	Research & Development Sourcing & Procurement Quality Sales
Sustainability in Operations	Manufacturing & Maintenance Warehousing & Distribution Finance
Sustainability in the Organization	People Finance Integrated Business Planning
Sustainability in Partnerships	Sourcing & Procurement Sales



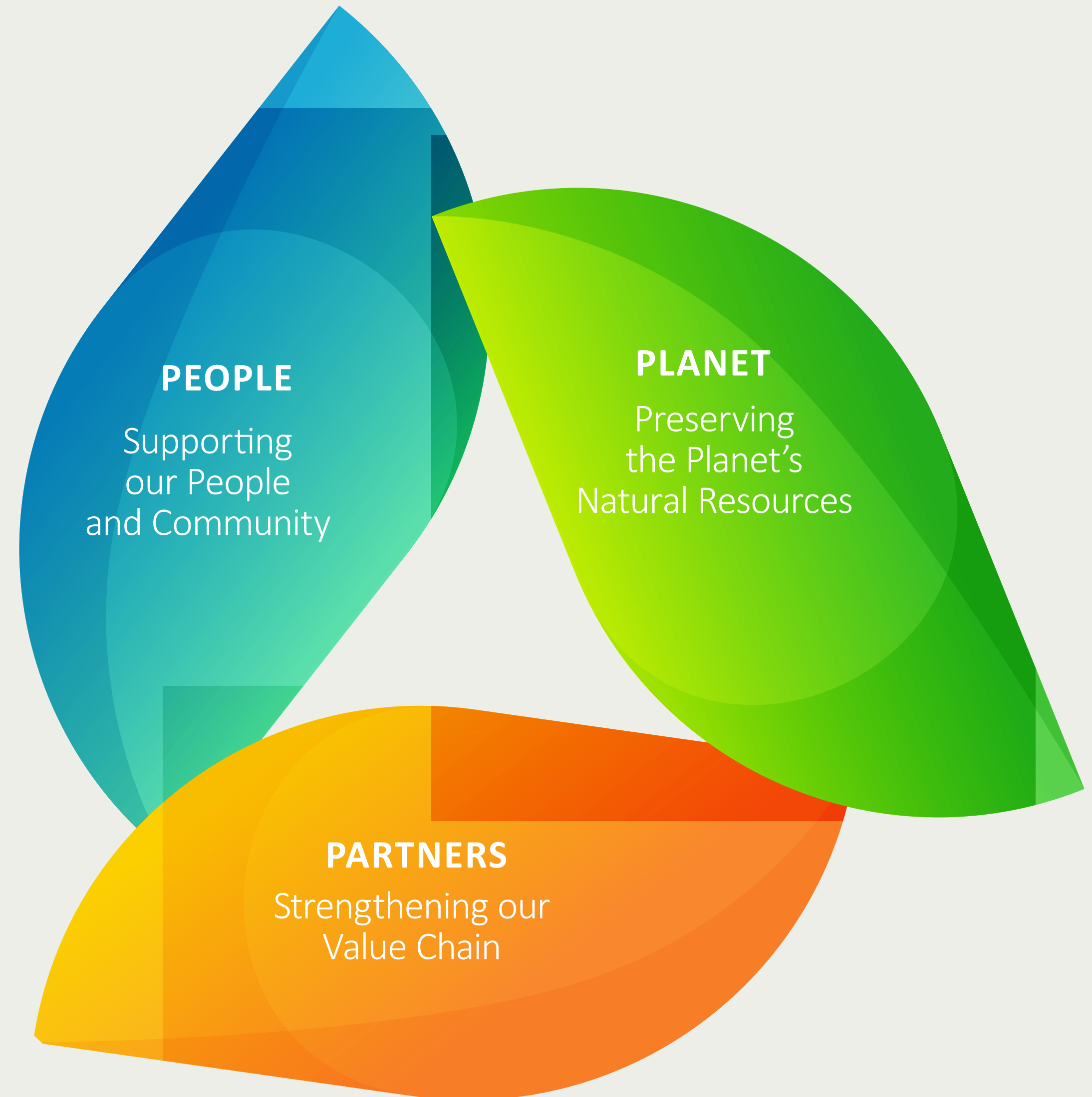
Horizon

GRI 2-22

During 2025, we developed Horizon, our new ESG framework built around the pillars Planet, People, and Partners, the model identifies the sustainability topics most relevant for our activities, and stakeholders.

Inspired by our purpose of delivering “*Delicious Food for a Better Life*,” Horizon provides a clear structure for setting objectives, monitoring performance, and managing impacts, risks, and opportunities across the business. This framework guides the alignment of sustainability initiatives with corporate governance, enabling consistent implementation and transparent reporting in line with international standards.

Horizon provides the organization with a renewed perspective on sustainability.

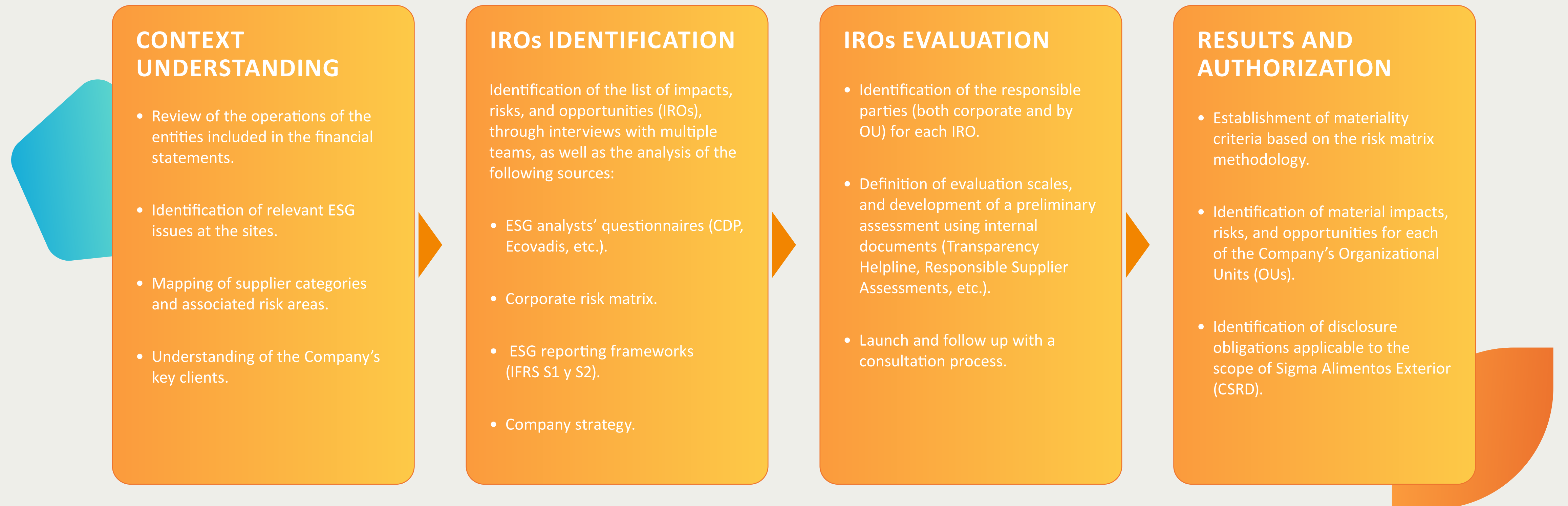


Double Materiality Assessment

GRI 2-14, 3-1,-3-2, 3-3

As part of our forward-looking approach, we reinforced our understanding of material topics through the 2025 double materiality assessment. The assessment was conducted in collaboration with an international consultant and reviewed by the Management Team. This process identifies the topics that are relevant because of their potential impact, risk, and opportunities. It aims to strengthen decision-making and long-term value creation. The outcome is reflected in our new sustainability *Horizon* framework.

Materiality Methodology





Internal Sustainability Awareness

GRI 2-24

From newsletters, campaigns, workshops, global forums, quarterly and annual meetings & 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: Newsletters that help raise awareness among our employees and communicate the results of our efforts.

Campaigns: Recognize the work of all of those involved in contributing to the strategy.

- **MVP Recognition:** Global initiative to recognize people or teams driving sustainability impact.

Awareness Workshops: Increase sustainability awareness, clarify roles, and define responsibilities.

- **Let's Learn about Sustainability:** Building the understanding of sustainability, why it matters to the business, and how every employee can contribute through daily actions and project initiatives.

Forums: Participate in global forums and share sustainability practices.

- **Sigma Foods' Supplier Event:** Brings together Sigma Foods' top global suppliers for strategic discussions.

Quarterly and Annual Reports: Provide transparent, accurate, and forward-looking information on our environmental, social, and governance performance.

- **Sustainability Results Quarterly Meetings:** Sessions that provide visibility into key performance indicators, highlight initiatives implemented across the organization, and encourage collaboration by sharing learnings, challenges, and best practices.

Stakeholder Engagement

GRI 2-29

Ongoing dialogues with our stakeholders have helped us share experiences, ideas, 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.



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

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 Organizational 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
SIGMA FOODS' SHAREHOLDERS ● ● ●	Profitable and secure investments over time	Create sustainable long-term value	Sigma Foods' Shareholders Meeting, quarterly reports, website, social media, Transparency Helpline, Sigma Foods IR team
INVESTORS AND ANALYSTS ● ● ●	Having transparent and updated information for decision-making	Sigma Foods' 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 Foods' 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

Client Engagement

GRI 2-6, 2-29

At Sigma Foods, we build long-term relationships with our clients, and are committed to offering our clients the best service and support by maintaining open communication channels to understand their needs and concerns.

Our products are available in more than +640 K points of sale worldwide through multiple channels.

Who are our clients?

MODERN CHANNEL	Supermarkets, hypermarkets, and convenience stores.
TRADITIONAL CHANNEL	Mom-and-pop stores and specialized markets.
FOODSERVICE	Hotels, restaurants, movie theaters, industrial cafeterias, hospitals, among others.
E-COMMERCE	Grillhouse by Sigma, Foodservice Go, Convy and Campofrío Health Care.

Client Excellence Program in Mexico

Our Client Excellency Program in Mexico has boosted the development of our clients in the Traditional Channel through consulting and providing support to equip points of sale. This Program has an app of the same name created for Sigma Foods’ customers, where they can find available promotions and contests.

Sigma Foods’ Service Center

We have a Service Center in all our regions that closely monitors the needs and concerns of our customers and consumers through an omnichannel platform. This year’s progress and results were:

HIGHLIGHTS

REGISTRIES MEXICO

+ 370,000
interactions handled

LATAM SUPPORT

15,419
interactions

REGISTRIES USA

+ 3,566
interactions handled

TOTAL SATISFACTION SURVEYS

5,621
surveys conducted in Mexico

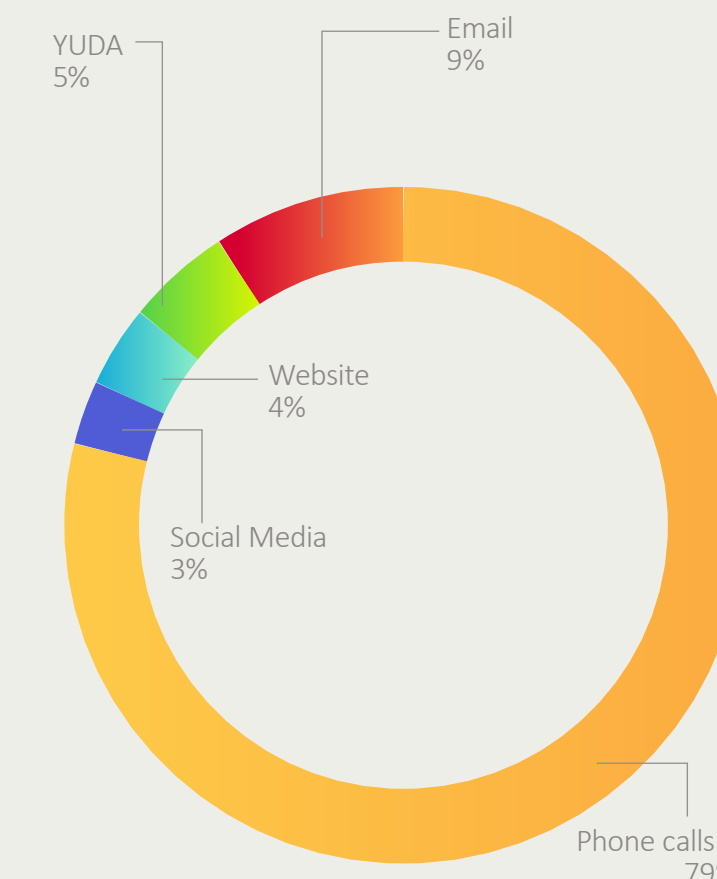
TOTAL CALLS ATTENDED

94.8%
Incoming calls were answered by our highly qualified sales executives for each type of record.

INTERACTIONS HANDLED ON FIRST CONTACT

82%
Of our interactions were addressed on first contact; the rest received timely follow-up with the corresponding areas.

% INTERACTIONS BY CHANNEL



INTERLOCUTOR COMMENTS

“The staff is friendly, patient, and provides guidance. The service is efficient. Telephone assistance is agile.”

SERVICE LEVEL

96.29%
Users report being satisfied with the assistance received at our call center, highlighting our friendliness and ability to address their questions.

Certifications and Memberships

GRI 2-28

ISO 14001

- Spain:** Bureba, Jaomnes Burgaleses, Villaverde, Caroli
- Romania:** Pitesti

ISO 50001

- France:** Aoste, Maclas, Saint Symphorien

ISO 20400

Sigma Europe

COUNTRIES WORKING WITH ANIMAL WELFARE*

- Belgium
- Costa Rica
- France
- Mexico
- Peru
- Portugal
- Spain
- The Netherlands
- United States

COUNTRIES WORKING WITH CERTIFICATIONS RECOGNIZED BY GFSI:

- Belgium
- Costa Rica
- Dominican Republic
- Ecuador
- El Salvador
- France
- Germany
- Guatemala
- Honduras
- Mexico
- Netherlands
- Nicaragua
- Peru
- Portugal
- Romania
- Spain
- USA

TIF

- FOSE Ciénega de Flores, FOSE Vigar FOSE Hermosillo, FOSE Res, Atitalaquia, CEISA, Chihuahua
- IASSA, Linares, Nayar, Noreste, Occidente, Penjamo, Pizzas, Supremo, Tangamanga, Xalostoc

*Applicable to Mexican operations dedicated to meat processing.

EMPRESA FAMILIARMENTE RESPONSABLE (EFR)

- Spain:** All plants certified

SMETA

- USA:** Darlington

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



ESG Performance and Ratings

ESG ratings and assessments provide an important external reference for evaluating Sigma Foods’ sustainability performance. They help us monitor progress on priority topics, benchmark our results against industry peers, and incorporate strategic insights that drive continuous improvement across our operations. These evaluations also support the identification of emerging best practices, highlight opportunities for both financial and non-financial value creation, and reinforce our commitment to transparent, responsible management.



ESG INDEXES AND RATINGS	2025 Sigma Foods	2024 Sigma Foods
CSA by S&P Global	41	37
CDP Climate change	B	B
CDP Water Security	B	B
CDP Supplier Engagement Assessment (SEA)	A-	-
MSCI ESG Rating	BB	BBB

2025 Highlights

ENVIRONMENT



US \$22

million invested in initiatives related to our decarbonization targets.

447

tons of virgin plastic avoided in our packaging in 2025.

26%

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

24%

reduction in CO₂e emissions related to our plants and transportation fleet per ton of food produced compared to 2015.

WELLBEING



US \$30.3

million invested in employee wellbeing initiatives.

25.47

average hours of training given to each employee.

22%

of employees participating in volunteering initiatives.

54%

reduction in accident rate vs. 2018.

HEALTH & NUTRITION



US \$35.5

million invested in Research and Development.

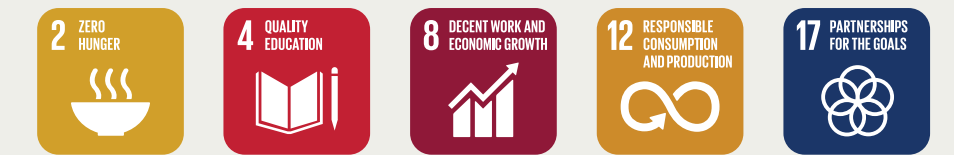
98%

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

+1,802

new products launched in the last 36 months.

SHARED VALUE



82.5%

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

29,973

tons of food donated between 2015 and 2025.

Note: All of these highlights include sold and acquired operations.

2025 Sustainability Commitments Progress

GRI 2-23

ACTION PILLARS	COMMITMENTS	2025 GOAL & KPIs	2025 PROGRESS
ENVIRONMENT	Climate Action	20% of reduction in CO ₂ e emissions related to our plants and transportation fleet, per ton of food produced (compared to 2015).	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	Water Management	20% of reduction in water consumption per ton of food produced (compared to 2018).	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	Cleaner Energy	67% of electricity used in our plants from cleaner and renewable sources.	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
WELLBEING	Health and Safety	22% of reduction in the accident rate at our operations (compared to 2018).	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	Professional Development	Increase by 11%, the number of training hours per employee (compared to 2018).	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	Volunteering	10% of employees participating in volunteering activities.	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
HEALTH & NUTRITION	Sustainable Innovation	Double the sales of products launched under the Health and Wellness portfolio* (compared to 2019).	<div style="width: 87%;"><div style="width: 87%;"></div></div> 87%
	Food Safety	100% of our plants with GFSI-endorsed certification (acquired as of 2018).	<div style="width: 100%;"><div style="width: 100%;"></div></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 style="width: 87%;"></div></div> 87%
SHARED VALUE	Responsible Sourcing	80% of purchases from suppliers with enhanced sustainability practices.	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	Food Donations	Donate 25,000 tons of food (since 2015).	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%

* The Health and Wellness portfolio consists of products launched under the Health & Nutrition and Trust & Sustainability area. The Company defines innovation as products launched within the last 36 months.



Corporate Governance

Board of Directors

GRI 2-9, 2-10, 2-11, 2-12-, 2-13, 2-14

Sigma Foods adheres to the Code of Corporate Governance Principles and Best Practices (CMPC), which has been in force in Mexico since its creation in 2000 at the initiative of the country's securities authorities. This Code aims to establish a reference framework for corporate governance in order to strengthen investor confidence in Mexican companies.

Companies listed on the Mexican Stock Exchange (*Bolsa Mexicana de Valores, S.A.B. de C.V. – BMV*) are required to annually disclose their level of compliance with the CMPC through a questionnaire, which is available to the investing public both on the BMV website and on the Company's official website.

A. Composition of the Board of Directors

The Board of Directors of Sigma Foods is composed of 14 proprietary members, with no alternates, of whom:

- 8 (57%) are independent members.
- 4 (29%) are independent proprietary members.
- 1 (7%) is a related proprietary member.
- 1 (7%) has no specific classification, as he holds the position of CEO in a publicly traded company whose board includes Sigma Foods' CEO.

This report, together with the Annual Report submitted to the Mexican Stock Exchange (BMV), provides detailed information on all Board members, including their independence status and the Committees in which they participate.



B. Board Support Committees

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

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

The Audit Committee and the Corporate Practices Committee are composed exclusively of independent members, reinforcing the principles of transparency and accountability. The Finance Committee is made up of individuals with relevant expertise and experience in financial matters.

C. Board Meetings

The Board of Directors meets at least four times a year. These meetings may be convened by the Chairman of the Board, the Committee Chairs, the Secretary, or by at least 25% of the members of the Board of Directors.

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

In 2025, the average attendance at Board meetings was 96.15%, while the Audit Committee and the Corporate Practices Committee 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
- Risk and Compliance matters

F. Internal Control Systems

Sigma Foods has robust internal control systems, whose general guidelines are reviewed by the Audit Committee to issue its opinion. The effectiveness of these systems 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

Sigma Foods 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.



Board of Directors

GRI 2-11, 2-17, 405-1

MARÍA TERESA ARNAL

Independent Advisor

Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. Over 25 years of experience in technology companies such as Google, Twitter, and Microsoft.

Education: Bachelor's Degree in Industrial Engineering from Andrés Bello Catholic University in Venezuela and MBA from Columbia Business School.

Type of Member: Independent.

DIEGO CALDERÓN ROJAS

Chief Executive Officer of Grupo Franca

Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. Serves on the Boards of Grupo Franca, FEMSA (substitute), and CAPROBI (Cámara de Propietarios de Bienes Raíces de Nuevo León).

Education: Bachelor's Degree in Finance from Tecnológico de Monterrey, MBA from UCLA Anderson.

Type of Member: Independent Proprietary.

BRENDA GARZA SADA

Independent Advisor

Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. Member of the International Board of the Harrington Institute.

Type of Member: Independent Proprietary.

ENRIQUE CASTILLO SÁNCHEZ MEJORADA

Chief Executive Officer of Tejocotes 134, S.C.

Board Member at Sigma Foods since March 2010. Serves on the Boards of Southern Copper Corporation, Grupo Herdez, Médica Sur, Grupo Invekra, Alpek, Flo Networks, Inc., and CNP Assurances Paris. Experience in Finance, Investments, Banking, Auditing, and Risk Management.

Education: Bachelor's Degree in Business Administration from Universidad Anáhuac, Mexico City Campus.

Type of Member: Independent.

Board Responsibilities: Chairman of the Corporate Practices Committee and Member of the Audit Committee.

ÁLVARO FERNÁNDEZ GARZA

Chairman of the Board of Sigma Foods, S.A.B. de C.V.

Board Member at Sigma Foods since April 2005. Chairman of the Boards of Alpek, Nemak, Controladora Axtel and the University of Monterrey (UDEM). Co-chair of the Board of Axtel. Member of the Boards of Cydsa, Vitro, and The Mexican Business Council (CMN). Experience in the Industrial, Food and Beverage, Petrochemical, Automotive, and Telecommunications sectors.

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.

Type of Member: Related Proprietary.

Board Responsibilities: Member of the Planning and Finance Committee.

ARMANDO GARZA SADA

Private Investor

Board Member at Sigma Foods since April 1990. Member of the Boards of Alpek, Axtel, Banco de México Regional Board, BBVA México, Lamosa, Liverpool, and Nemak. Experience in the Industrial, Food and Beverage, Petrochemical, Telecommunications Automotive sectors, as well as in Strategic Planning.

Education: Bachelor's Degree in Engineering from MIT and MBA from Stanford University.

Type of Member: Independent Proprietary.

Board Responsibilities: Member of the Planning and Finance Committee.

CLAUDIO X. GONZÁLEZ LAPORTE

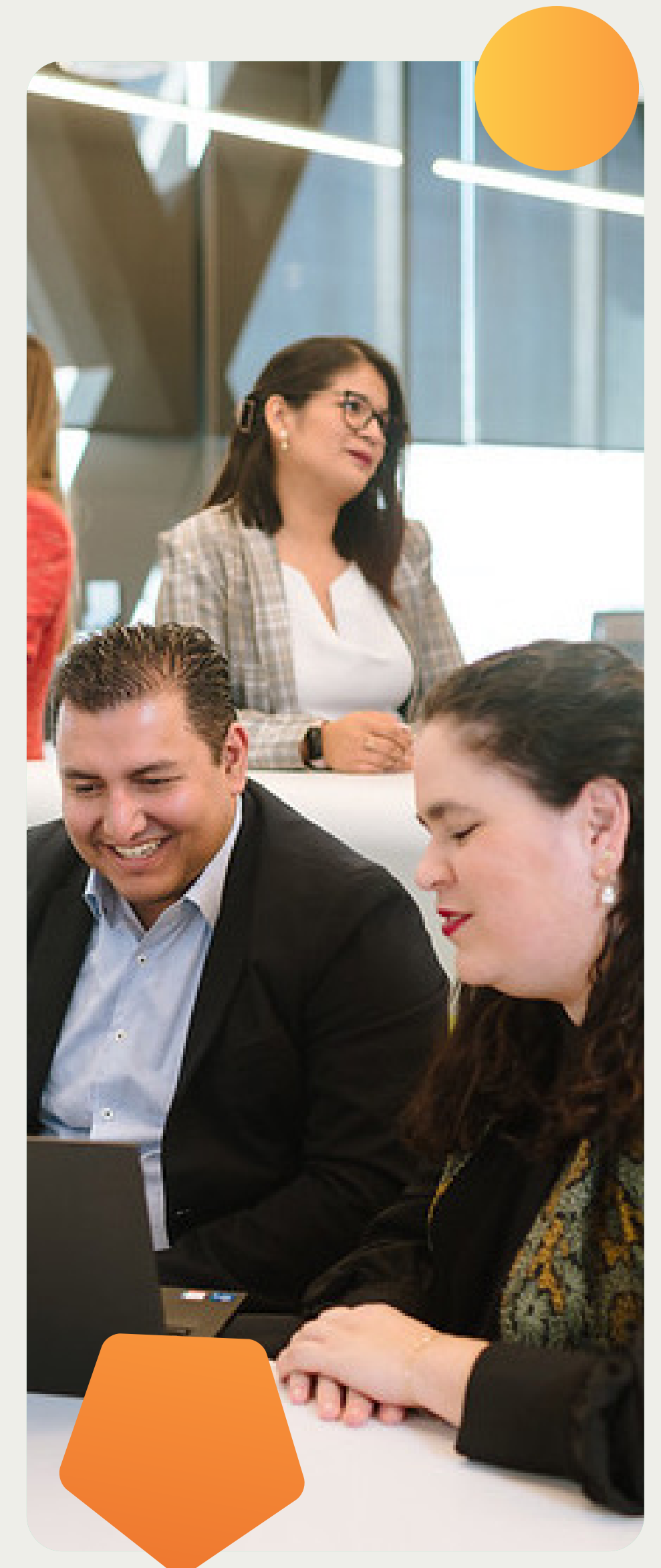
Chairman of the Board of Kimberly-Clark Mexico, S.A.B. de C.V.

Board Member at Sigma Foods since December 1987. Member of the Boards of Fondo México, Grupo México, and Grupo Carso. Consultant to Fondo Capital and Director Emeritus of General Electric Company. Experience in Finance and the Consumer Products sector.

Education: Bachelor's Degree in Chemical Engineering from Stanford University.

Type of Member: Independent.

Board Responsibilities: Member of the Corporate Practices Committee.



DAVID MARTÍNEZ GUZMÁN

Founder and Director of Fintech Advisory Inc. Board Member at Sigma Foods since March 2010. Member of the Boards of Cemex, ICATEN, and Vitro. Experience in Finance, Investments, and Telecommunications.

Education: Bachelor's Degree in Mechanical and Electrical Engineering from the National Autonomous University of Mexico (UNAM) and MBA from Harvard Business School.

Type of Member: Independent.

Board Responsibilities: Member of the Planning and Finance Committee.

EDUARDO PADILLA SILVA

Independent Consultant and Board Member Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. Member of the Boards of Grupo Coppel, Lamosa, Proeza, and Signature Aviation.

Education: Bachelor's Degree in Mechanical Engineering from Tecnológico de Monterrey and MBA from Cornell University.

Type of Member: Independent.

ALEJANDRO RUÍZ FERNÁNDEZ

Independent Advisor Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. **Type of Member:** Independent Proprietary.

ALEJANDRA PALACIOS PRIETO

Independent Advisor on Business Strategy, M&A, and Regulatory Compliance

Board Member at Sigma Foods since May 2024. Member of the Boards of Grupo Aeroportuario del Pacífico, BBVA México, School of Social Sciences and Government at Tecnológico de Monterrey, and International Women's Forum (IWF), Mexico chapter. Experience in Administration, Strategic Planning, Mergers and Acquisitions, Regulatory Compliance, and Economic Competition.

Education: Bachelor's Degree in Economics and MBA from Instituto Tecnológico Autónomo de México (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.

Type of Member: Independent.

ANTHONY PRALLE

Former Partner and Managing Director – Boston Consulting Group (BCG), Consumer and Operations in Spain

Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. Member of the Boards of Fremman Capital, Look Cycle, Replika Software, Smile and Learn, and Sherborne Schools Group.

Type of Member: Independent.

ADRIÁN G. SADA CUEVA

Chairman of the Board and CEO of Vitro, S.A.B. de C.V. Board Member at Sigma Foods since March 2021. Member of the Boards of Nemark, Vitro, The Mexican Business Council (CMN), University of Monterrey (UEM), and Organización Vida Silvestre. Experience in Administration, Finance, Strategic Planning, Mergers and Acquisitions, Operations, and the Automotive sector.

Education: Bachelor's Degree in Business Administration from Tecnológico de Monterrey and MBA from Stanford University.

Board Responsibilities: Member of the Planning and Finance Committee.

RICARDO SALDÍVAR ESCAJADILLO

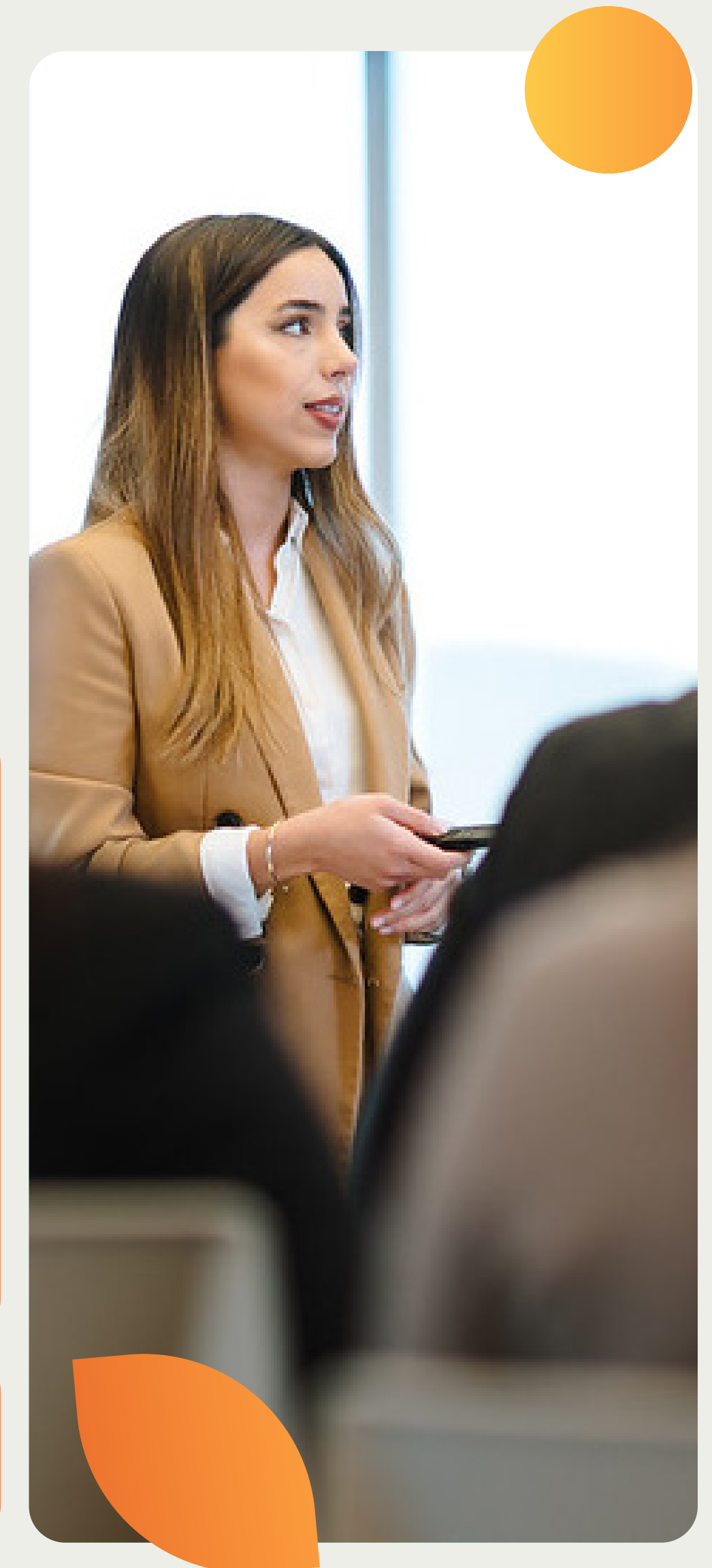
Chairman of the Board of Tecnológico de Monterrey Board Member at Sigma Foods since March 2025. Member of Sigma's Advisory Board since April 2022. Member of the Boards of Axtel, FEMSA, and GIS. Former President and CEO of The Home Depot Mexico.

Education: Bachelor's in Mechanical and Administrative Engineering from Tecnológico de Monterrey, Master of Science in Systems Engineering from Georgia Tech, and an Advanced Management Program diploma from the IPADE Business School.

Type of Member: Independent.

CARLOS JIMÉNEZ BARRERA

Secretary of the Board of Directors



Management Team

Sigma Foods' Management Team plays a fundamental role in guiding the organization and driving its success. They are professionals with extensive experience in their fields, working collaboratively to define strategic guidelines and make key decisions that support the Company's development and sustainable growth.



ÁLVARO FERNÁNDEZ GARZA

Chairman of the Board of Sigma Foods

34 years at Sigma Foods. Graduated from Notre Dame University. Master's Degree at Tecnológico de Monterrey and the University of Georgetown.



RODRIGO FERNÁNDEZ MARTÍNEZ

Chief Executive Officer of Sigma Foods

27 years at Sigma Foods. Graduated from the University of Virginia. Master's Degree at Wharton.



EDUARDO ALBERTO ESCALANTE CASTILLO

Chief Financial, Human Capital and Services Officer of Sigma Foods

38 years at Sigma Foods. Graduated from Tecnológico de Monterrey. Master's Degree at Stanford University.

EUGENIO CABALLERO SADA



Sigma Mexico CEO

Born in 1979. Joined Sigma Foods in 2002. Before his current role, he held positions including Director of Finance and Central Marketing, Director of Strategy and Brands, and Director of Cheese, Creams, and Spreads, among others. He is a member of the Board of CONMÉXICO, Vice President of the Nuevo Leon Chamber of the Transformation Industry (CAINTRA), He holds a Bachelor's Degree in Mechanical Engineering and Administration from Tecnológico de Monterrey and an MBA from Harvard University.

JUAN IGNACIO AMAT MARTÍNEZ



Sigma Europe CEO

Born in 1974. Joined Sigma Foods in 2024. He has over 20 years of experience in the consumer goods industry in Europe, holding leadership roles in marketing, commercial, and finance. Among his previous roles, he served as Vice President and General Manager of Nutrition at PepsiCo for Western Europe and Sub-Saharan Africa, as well as President for Europe and member of the Executive Committee of the coffee group JDE Peet's. He is a member of the Board of Directors of the European Brands Association (AIM). He holds a Bachelor's Degree in Industrial Engineering from the Technical University of Madrid and an MBA from INSEAD in Fontainebleau, France.

SERGIO JAVIER RAMOS SANTOS



Sigma LATAM CEO

Born in 1965. Joined Nematik in 1988 and transitioned to Sigma Foods in 1993. Before his current role, he held executive positions that included COO and Executive VP of Sales and Marketing, both in Sigma U.S. He holds a Bachelor's Degree in Industrial Engineering from Tecnológico de Monterrey and an MBA from the University of Texas at Austin.

DANIEL EUGENIO ALANÍS HERNÁNDEZ



Chief Growth Officer

Born in 1979. Joined Sigma in 2021. Before his current role, he worked for 14 years at Boston Consulting Group (BCG), where he was Managing Director and Partner. At BCG, he led strategic projects in the consumer goods industry and worked closely with Sigma Foods, gaining deep insight into the global challenges of the food sector. He holds a Bachelor's Degree in Science and Mechanical Engineering from Tecnológico de Monterrey and both a Master's of Science in Mechanical Engineering and an MBA from the University of Michigan.

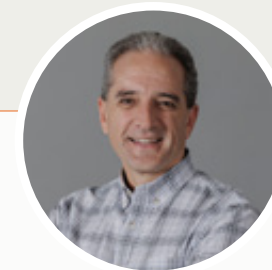
JESÚS ALBERTO LOBO GÓMEZ



Sigma U.S. CEO

Born in 1975. Joined Sigma Foods in 2003. Before his current role, he held executive positions that included COO of Sigma U.S., Executive VP of Sales, Marketing, and R&D for Sigma U.S., VP of Marketing and Sales for Sigma U.S., and VP of Sigma Peru. He holds a Bachelor's Degree in Marketing from Tecnológico de Monterrey and an MBA from Cornell University.

GERARDO CÁRCOBA OLIVARES



FoodService CEO

Born in 1970. Joined Sigma Foods in 2001. Before his current role, he served as VP of Sales, VP of Yoghurt, VP of Cheese, Marketing Director in the U.S., and Marketing Director for Packaged Meats, among other roles in new product and business development. He holds a Bachelor's Degree in Industrial and Systems Engineering from Tecnológico de Monterrey and an MBA from DUXX Business School.

GREGORIO JOSÉ DE HAENE ROSIQUE

Chief Technology and Sustainability Officer



Born in 1959. Joined Sigma Foods in 1982. Before his current role, he was Director of Research and Development and held various roles in Quality Assurance, Engineering, and Sustainability. He holds a Bachelor's Degree in Biochemical Engineering from Tecnológico de Monterrey and an MBA from the same university. Additionally, he has completed specialized programs in Technical and Business Administration at Stanford University and MIT.

ANA MARÍA HENAO PALACIO

Chief Marketing Officer



Joined Sigma in 2025. A global marketing specialist with over 25 years of experience at companies such as Procter & Gamble, PepsiCo, and Microsoft. She has held local (U.S.), regional (Americas), and global roles across various distribution channels and in massmarket, luxury, and technology categories.

ROBERTO ROLANDO OLIVARES LÓPEZ

Chief Financial Officer Sigma Foods



Born in 1985. Joined Sigma Foods in 2008 and transitioned to Sigma in 2014. Before his current role, he held positions including VP of Finance and Strategic Sourcing Manager, as well as roles in financial planning and risk management. He holds a Bachelor's Degree in Economics from the University of Monterrey (UDEM) and an MBA from The Fuqua School of Business at Duke University.

BEATRIZ PATRÓN GUERRERO

Chief Talent and Culture Officer



Born in 1977. Joined Sigma Foods in 2005. Before her current role, she served as Human Capital VP, where she also led Compensations and Benefits. She also held roles such as Prepared Foods Manager and General Manager of Delicatessen. She holds a Bachelor's Degree in International Commerce from Tecnológico de Monterrey and an MBA from IPADE.

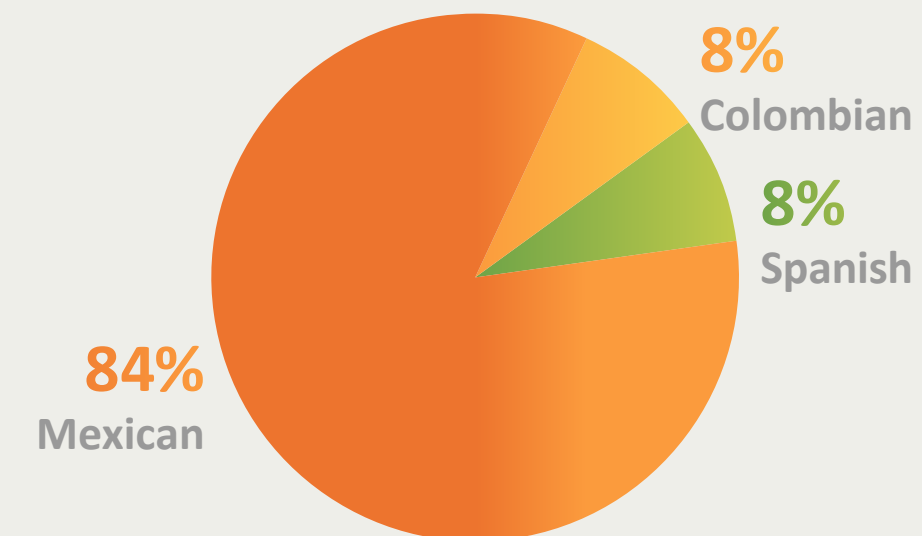
ALEJANDRO SUÁREZ FUENTES

Chief Information Technology Officer

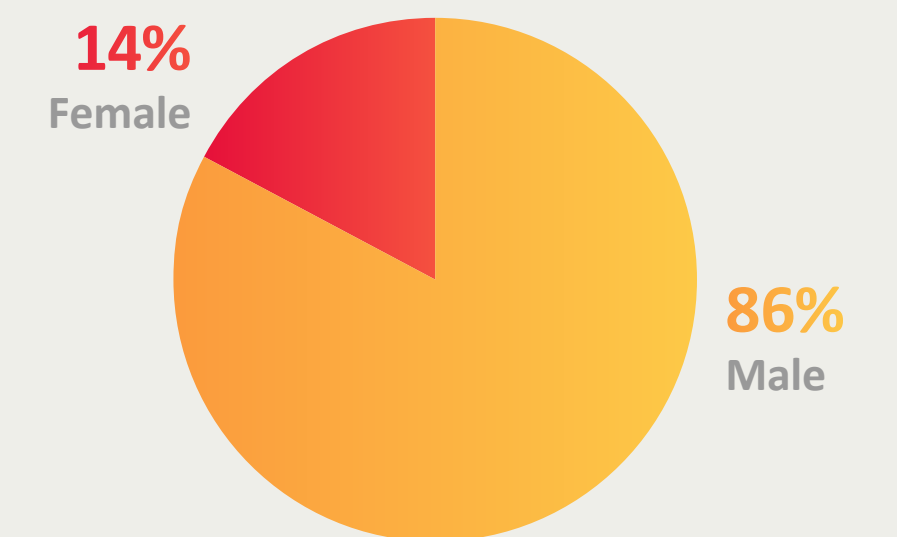


Born in 1964. Joined Sigma in 1991. Before his current role, he served as VP of Strategic Planning, VP of Packaged Meats Mexico, VP of Mergers and Acquisitions, VP of the Caribbean, Logistics and Distribution Manager, as well as other roles in operations, planning, and strategic projects. He holds an Engineering Bachelor's Degree from Tecnológico de Monterrey, a Master's of Science in Operations Research from George Washington University.

NATIONALITY DIVERSITY



GENDER DIVERSITY



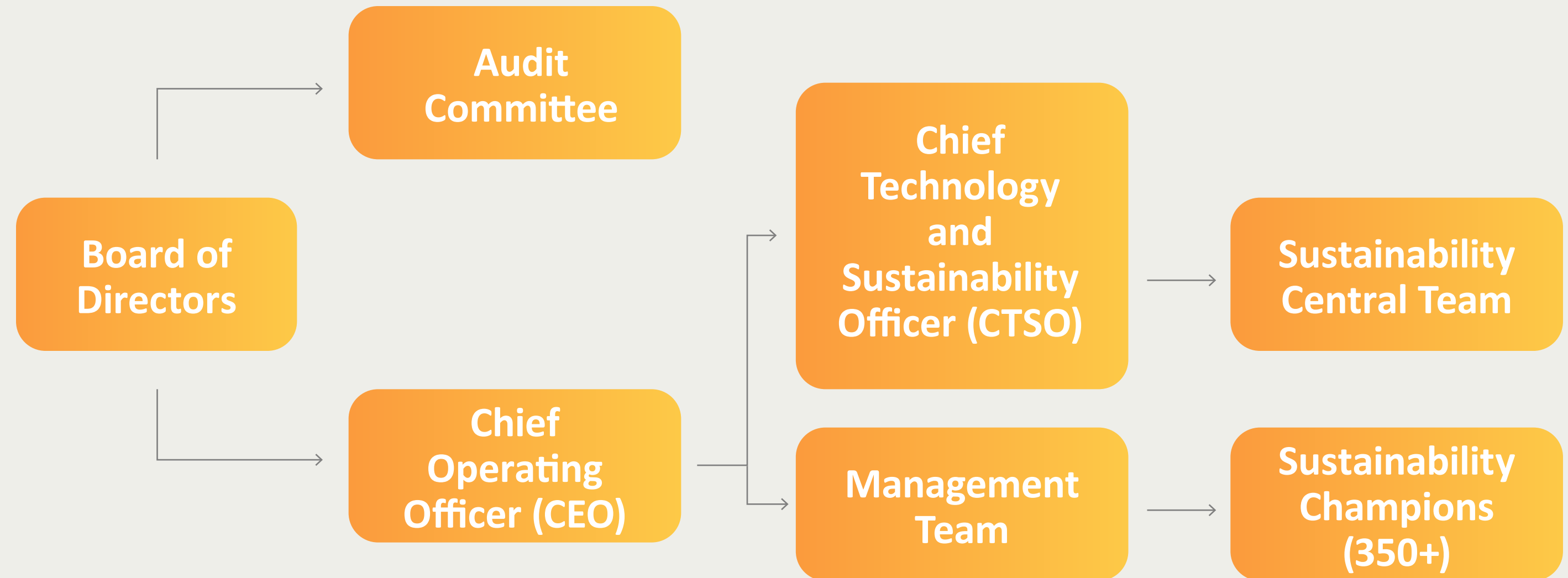
Sustainability Governance

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

To ensure our Sustainability roadmap execution, guarantee accountability, and meet our ESG commitments, Sigma Foods has a robust team worldwide with specialized knowledge in sustainability topics.

Our Chief Technology and Sustainability Officer (CTSO) is responsible for leading all key initiatives to advance the strategy and objectives. This position reports directly to the Chief Executive Officer and coordinates the Central Sustainability team, which consolidates the strategy, establishes guidelines, and supports operating areas through training, advisory services, technological evaluations, performance monitoring, and ESG reporting to key stakeholders. To further strengthen this position, we have a community composed of more than 350+ employees with specialized sustainability expertise, ensuring effective execution of the strategy and delivering our ESG targets.

Sustainability performance indicators are reviewed with the Board at least once per year and the management team on a quarterly basis. In addition, the Central Sustainability Strategy and Reporting team presents quarterly updates to Local Executive Teams, Sustainability Champions, and Regional Working Groups.



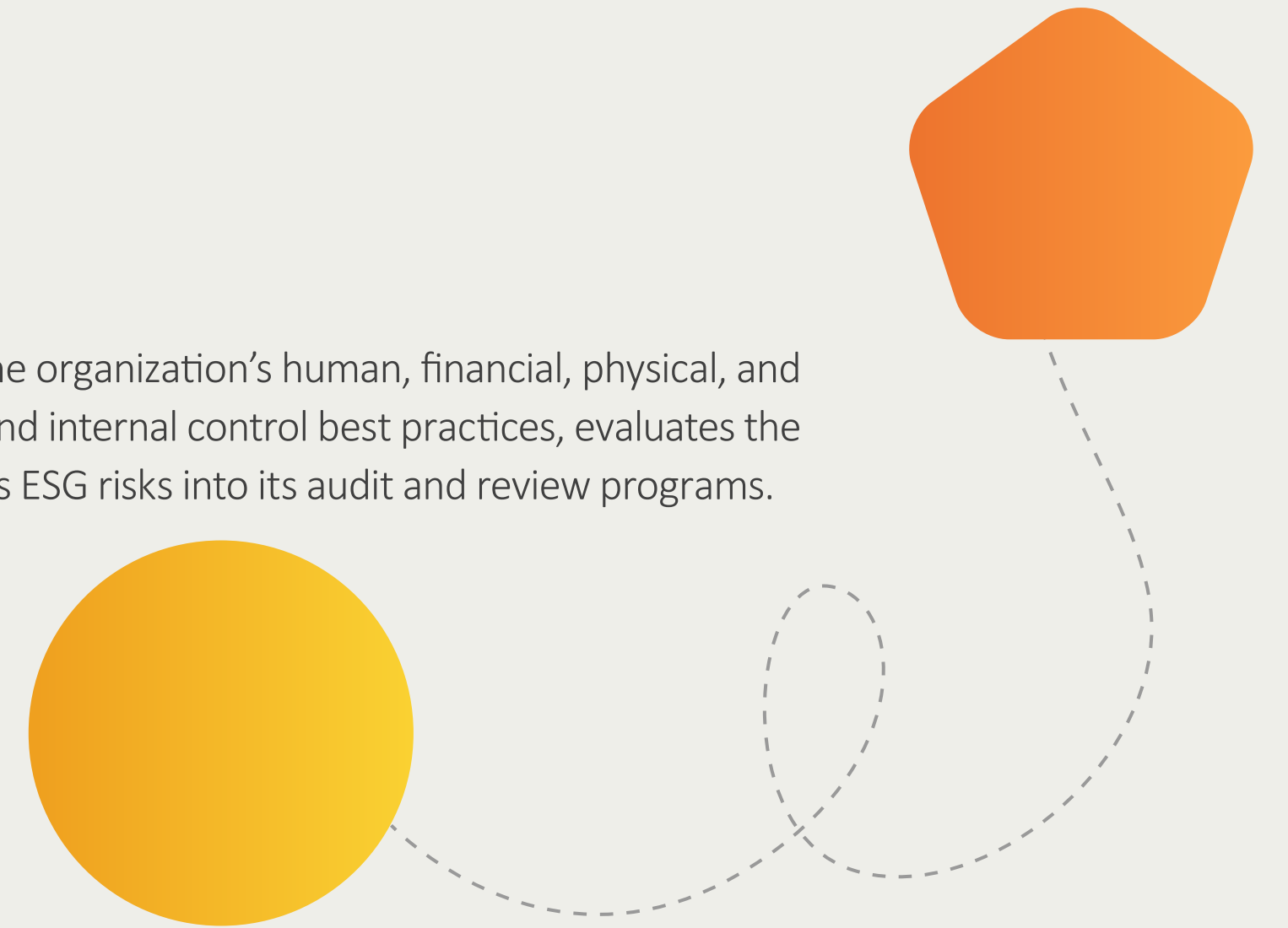
Risk Management

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

Sigma Foods conducts an annual company-wide risk assessment led by the Chief Financial Officer through the Central Internal Control and Internal Audit teams. The former oversees risk identification, evaluation, and monitoring, while the latter reviews the effectiveness of our risk management processes, including emerging risks. It also ensures alignment with legal, regulatory, and governance expectations. As a result, mitigation plans are developed by the relevant functional areas based on each risk's nature and root cause.

The outcomes of this process include ESG-related risks, which are presented to the Board of Directors' Audit Committee. The Committee oversees progress on the most critical risks and assesses the adequacy of the proposed mitigation plans.

Internal Audit plays a central role in safeguarding the organization's human, financial, physical, and reputational assets. It also advises on governance and internal control best practices, evaluates the reliability of reported information, and incorporates ESG risks into its audit and review programs.



RISK MANAGEMENT PROCESS



RISK IDENTIFICATION

Sigma Foods 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 Foods 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 the Company focus on the most critical risks that require immediate attention.



RISK MITIGATION

Sigma Foods 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 identification and review of risks and evaluation of the effectiveness of mitigation measures. This ensures that new and existing risks are identified promptly 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 the risk inventory tool, which is overseen by the Company's Audit Committee.



The entire risk management process involves various functional areas across different geographies. The process covers a broad range of risks, including processes, 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, likelihood, and potential impact, as well as the time frame and those responsible for management. The most relevant risks identified include:

FUNCTIONAL AREA	DESCRIPTION	MITIGATION MEASURES
Talent and Culture	Impact of Labor Reforms (MX)	<ul style="list-style-type: none"> Defining human capital management strategies to minimize financial impacts.
Finance	Loss of self-financing with suppliers due to regulatory changes (EUR)	<ul style="list-style-type: none"> Monitoring financial performance. Evaluation of alternatives to optimize Net Working Capital.
Marketing	Increase in customer bargaining power and penetration of private labels (Latam)	<ul style="list-style-type: none"> Monitor market share trends to develop specific strategies. Develop new products. Drive attractive, differentiated, and relevant innovation for consumers and clients.
R&D	Opportunity in PT traceability if product recovery is triggered (Global)	<ul style="list-style-type: none"> Improve raw material control and digitize ingredient documentation. Implement technological tools. Standardization processes. Evaluate cleaning effectiveness.
Procurement	Supply disruption due to high dependence on single suppliers (MX)	<ul style="list-style-type: none"> Develop new suppliers and register substitutes according to a defined plan. Supplier evaluation.
Procurement	Impact on supply chain due to political conflicts (Global)	<ul style="list-style-type: none"> Situation monitoring. Define action protocols. Monitor financial impact. Develop new sourcing options (suppliers).
IT	System disruption due to cybersecurity attacks (Global)	<ul style="list-style-type: none"> Ensure proper and timely installation of EDR (Endpoint Protection) on all devices. Define and test critical incident response plans. Maintain effective coordination with the SOC (Security Operations Center) team to address incident.
Finance	Increase in cost and/or shortage of meat raw materials due to animal health diseases (Global)	<ul style="list-style-type: none"> Diversify suppliers across different countries for poultry, turkey, and pork categories. Advance purchases to secure inventory. Market monitoring. Global bidding processes.
Sustainability	Impact due to ESG regulatory changes	<ul style="list-style-type: none"> Reduce direct and indirect emissions. Continue projects related to energy, refrigerants, water, and packaging. Prepare Non-Financial Reporting statements required per geographical regulations.
Sustainability	Impact related to climate change effects to our operation's continuity (Global)	<ul style="list-style-type: none"> Ensure that action protocols are documented and kept up to date. Define and adhere to investment projects and evaluate their efficiency.

CLIMATE-RELATED RISKS

Sigma Foods utilizes digital tools (such as Aqueduct and Waterplan®) to monitor the climate risks to which its operations—particularly its production plants—are exposed. Through these technologies, the Company strengthens its ability to anticipate, prioritize and mitigate potential impacts associated with climate change.

To further reinforce this approach, the Company updated its own global water framework to assess both climate-related and non-climate-related risks across its production facilities. The framework is designed to identify priority locations and align water-related investments accordingly. It is guided by five key criteria to ensure that resources are deployed strategically and support long-term operational sustainability.



RISK	RISK DESCRIPTION AND BUSINESS IMPACT	ACTION PLAN	CLIMATE SCENARIO
Loss of market share due to not meeting the demands of clients seeking suppliers aligned with the global goal of limiting warming to 1.5 °C	Due to the need to limit global temperature rise to 1.5 °C, the organization faces client requirements to align with this trajectory. Failure to meet this expectation could result in reduced sales through loss of market share or reputational impacts.	Decarbonization projects within own operations and value chain.	<ul style="list-style-type: none"> • A “business as usual” or pessimistic scenario is assumed, where temperatures rise, natural disasters intensify, and chronic risks materialize. High-emissions scenario (RCP 8.0 / SSP5): Global temperature increases are estimated between 3.3 and 5.7 °C by 2100. • An optimistic decarbonization scenario is defined, in which stakeholders have stricter and more ambitious expectations, implying a faster pace of decarbonization: Low-emissions scenario (RCP 2.6 / SSP1): Efforts are made toward climate transition, resulting in a global temperature increase of 1.5 to 2.4 °C by 2100.
Disruption of operations due to extreme weather events linked to climate change	Natural disasters intensified by climate change can severely impact our assets, leading to repairs, production interruptions, and even relocation of operations. These natural disasters include, but are not limited to cyclones, tornadoes, wildfires, floods, hurricanes, cold waves, etc.	Operations and asset protection through insurance policies.	
Increased energy demand due to rising temperatures caused by climate change	As a company that requires an uninterrupted cold chain to maintain the quality and safety of food products, we may face higher energy demand to preserve the temperature of our products. This could impact operating costs due to increased electricity consumption.	Implementation of more efficient technologies.	
Supply chain impacts due to consequences of natural disasters intensified by climate change	Changes in climate patterns can affect our value chain in different ways. For example, the scarcity of raw materials due to prolonged droughts which damage to crops, or even the increase in zoonotic diseases caused by changes in the migration of wild birds, accelerating the evolution of viruses. Disruptions or alterations in our value chain can lead to an increase in the cost of inputs due to reduced availability.	Strengthen our relationships with suppliers that have climate risk management practices and create collaboration plans to ensure a resilient supply to climate change.	
Impact on operational continuity due to reduced water availability	Climate change can intensify droughts and heat waves, disrupting water supply and demand and potentially driving stricter regulations. Limited access to water resources may cause operational interruptions, reduce production capacity, or increase costs.	Implement technologies to enhance water management and plan production capacity increase taking water availability into account.	

Ethics and Integrity

GRI 2-15, 2-16, 2-23, 2-24

Code of Conduct

Sigma Foods reaffirms its commitment to conducting all operations with the highest ethical standards. In 2025, its Code of Conduct remained in full force, serving as the foundation of our ethical and compliance framework. This code is aligned with international principles of responsible business conduct.

[Visit our Code of Conduct here](#)



Sigma Foods' Code of Conduct includes the following principles:

- 1 Conduct business activities with honesty.
- 2 Respect the dignity and rights of team members through fair and honest treatment.
- 3 Protect the health and safety of team members and the communities where the Company operates, due to the inherent nature of its activities.
- 4 Avoid any form of discrimination, harassment, threat or abuse in the treatment of team members. Prohibit child labor.
- 5 Comply with the laws and regulations of the countries where it operates.
- 6 Avoid acts of corruption, in any form.
- 7 Avoid situations that may generate conflicts of interest in the relationship between team members and the Company.
- 8 Protect and make good use of the Company's tangible and intangible assets.
- 9 Never dispose of the Company's assets for personal benefit.
- 10 Generate truthful operating and financial information.
- 11 Protect the environment and make rational use of natural resources when developing business activities.
- 12 Avoid the Company's participation, as well as the use of its assets or image in political-partisan activities.

In addition, the Company adheres to the International Labor Organization (ILO) human rights standards, reaffirming its commitment to preventing all forms of discrimination, strictly prohibiting child labor, forced labor, exploitation, abuse, or coercion, and safeguarding the right to freedom of association and collective bargaining.

To ensure compliance with these principles, the Company trains its 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. All employees are requested to sign the Global Code of Conduct as part of their onboarding process and to re-sign it periodically thereafter.

Sigma Foods requires suppliers and business partners to act and behave within the framework established by the general principles included in our Code of Conduct and the Code of Responsible Sourcing.

Anticorruption

The Company upholds the moral value of honesty and fully respects all applicable anti-corruption laws and regulations. We do not accept, engage in, authorize, promise, or induce any act of corruption—whether directly or through third parties. Even the offer or promise of any form of compensation, regardless of whether the action is completed, constitutes an act of corruption. Sigma Foods ensures strict compliance with the anti-corruption regulations in every country where we operate.

ESG Policies

Sigma Foods maintains a comprehensive set of global ESG policies that establish the principles, standards, and expectations governing our environmental, social, and governance performance. These policies provide a consistent framework across all operations, guiding decision-making, risk management, ethical conduct, human rights, environmental stewardship, and compliance. By setting clear global standards, we ensure alignment across regions while reinforcing accountability, transparency, and long-term value creation.



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

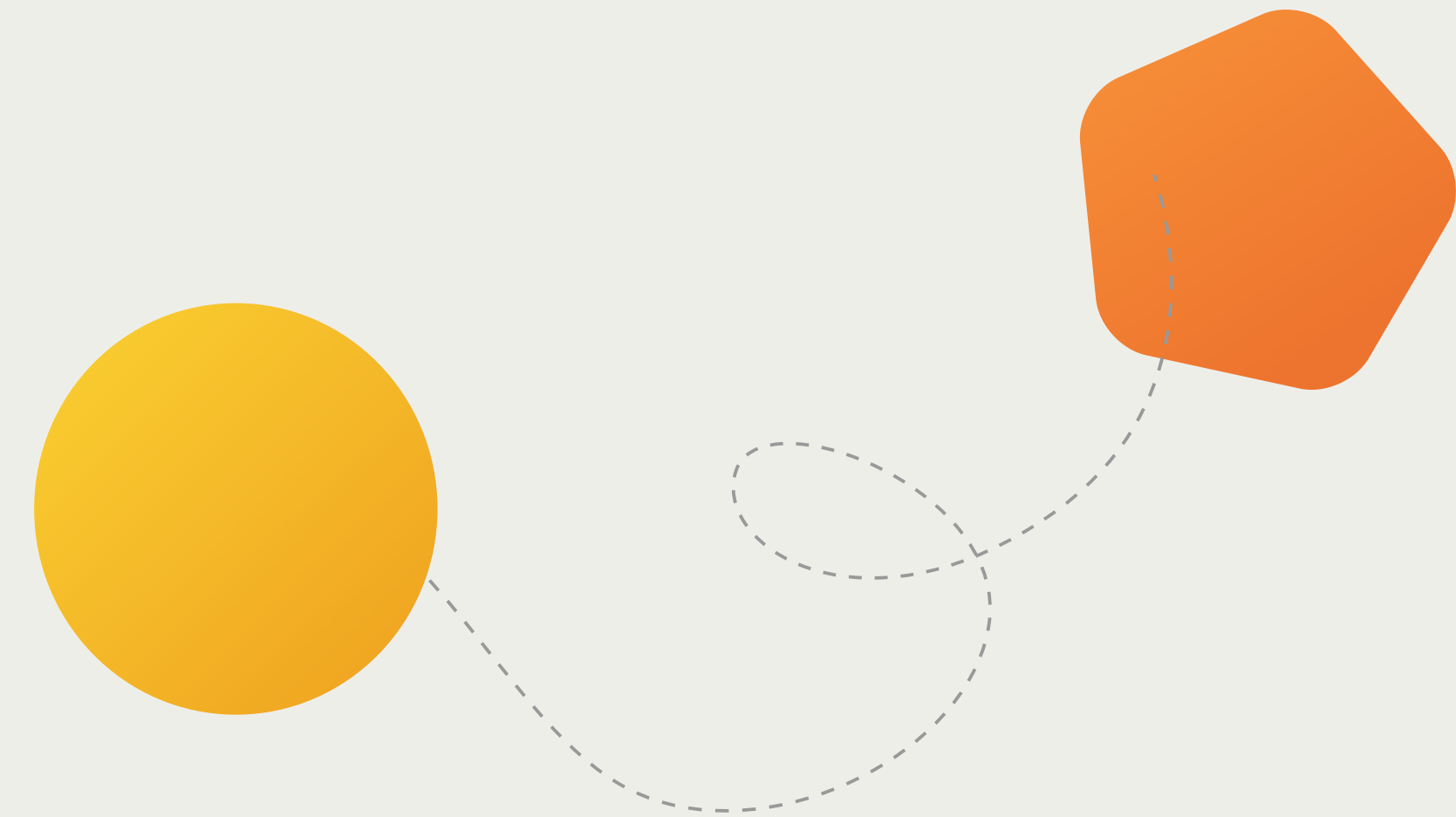
- Environmental, Social, and Governance Policy
- Anticorruption Policy
- Conflicts of Interest Policy
- Responsible Sourcing Code
- Cybersecurity Policy
- Taxes Policy
- Animal Welfare

Transparency Helpline

GRI 2-25, 2-26, 406-1

Sigma Foods upholds its commitment to integrity through a Transparency Mailbox that enables anonymous reporting of potential violations. This channel is accessible through our website, email, and a toll-free hotline available in every country where we operate. Available 24 hours a day, 365 days a year, it provides a secure and confidential mechanism to detect, document, and address incidents that may contravene the Company’s ethical standards.

Reports received through the Transparency Mailbox are classified and assessed by an external independent firm and evaluated by the Internal Audit department, which may engage with additional specialists when a more detailed investigation is required. Any breach of the Code’s principles, as well as of policies related to human rights, anti-corruption, bribery, or other compliance matters, results in disciplinary actions. These may include termination of employment or commercial contracts, depending on the severity of the case. Through these procedures and controls, we reinforce our commitment to ethical conduct and adherence to our compliance framework.



FOLLOW-UP PROCESS TRANSPARENCY HELPLINE



COMPLIANT RECEIVED

Channels

- Toll-free multi-language numbers in more than 20 countries
- E-mail: transparency@alfa.com.mx
- Website: [Transparency Helpline](#)
- SMS



CLASSIFICATION

ALFA Internal Audit

- Translates and/or transcribes messages
- Reviews and classifies messages
- Assigns a Business Internal Audit member as the person in charge
- Proposes those responsible for the investigation



ALLOCATION

Sigma Foods’ Business Internal Audit

- Analyzes message content
- Assigns or reassigns a person in charge of conducting the investigation



INVESTIGATION

Sigma Foods’ Business Units

- Plans and conducts investigation
- Documents findings and conclusions
- Establishes and executes action plans

Sigma Foods’ Business Internal Audit

- Evaluates and provides feedback in regards to the investigation results
- Endorses action plans for the Business Units



CONCLUSION

Alfa|SIGMA Transparency Committee

- Reviews results of the investigation and action plans
- Authorizes closing of the investigation

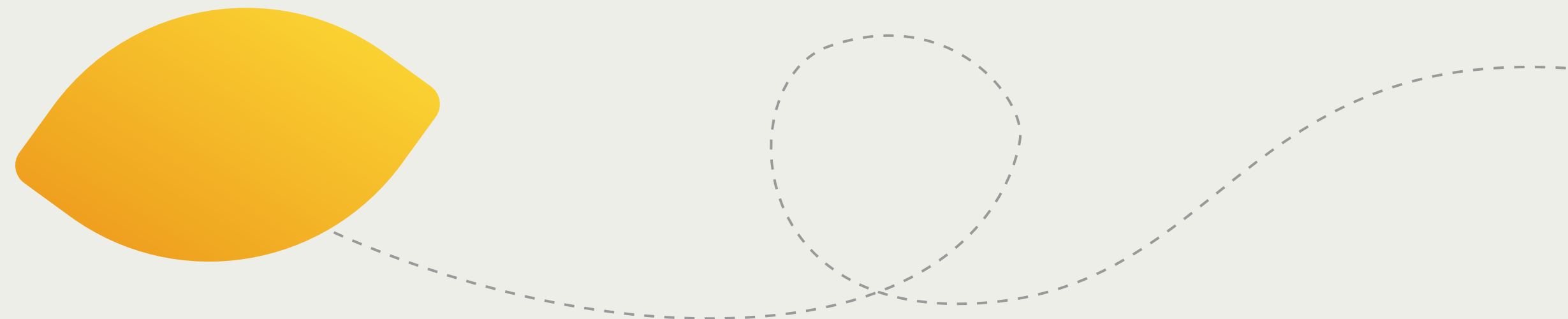
Sigma Foods’ Business Units

- Responds to the compliant

Cases	2024	2025
# of cases	1,050	1,122
% of cases resolved	81%	79%
% of cases under investigation	19%	21%
# cases where team member was dismissed	83	87
# of cases that resulted in termination of commercial relations	2	1

Types of complaint:

- **18.5%** Inappropriate treatment of the employee
- **16.3%** Complaints and customer service
- **7.7%** Asset preservation
- **2.2%** Policy compliance
- **0.9%** Personal relationships
- **0.4%** Corruption and bribery
- **0.7%** Conflict of interest
- **0.6%** Discrimination
- **52.6%** Other



Ethics and Integrity Training

HARASSMENT PREVENTION TRAINING

The Company provides an on-demand, online annual training course for all USA team members, containing the definition of harassment as well as prevention and intervention measures.

In USA, we had 4,290 registered participants and 502 training hours.

Additionally, in Peru, we delivered training focused on preventing sexual harassment in the workplace, reinforcing our commitment to respect for individuals, equity, and the promotion of a safe and inclusive work environment.

All operations deliver annual training programs designed to strengthen understanding of, and adherence to, the Global Code of Conduct. These programs ensure that employees remain informed of our ethical standards and support a culture of integrity across the organization.

Conflicts of Interest

Our Conflict-of-Interest Policy is applicable to Board members and employees, and establishes clear guidelines to ensure transparency and compliance with their responsibilities. For Board members, obligations are defined by the Mexican Securities Market Law (LMV), the Code of Best Corporate Practices, the internal regulations of the Mexican Stock Exchange, and the Professional Code of Ethics of the Mexican Stock Market Community. Under these standards, Board members must act with diligence and good faith, safeguard the confidentiality of sensitive information, and refrain from participating in discussions or voting on matters where a conflict of interest may arise. Any potential conflict must be disclosed to the Chairman and the Board before recusing themselves from deliberations.

For employees, the Policy requires avoiding any situation in which personal interests could conflict with those of the Company. Those with relationships or interests involving current or potential customers or suppliers must disclose them to the Human Resources Department and notify their immediate supervisor. This practice ensures transparency across operations, aligned with Sigma Foods' ethical guidelines. Also, employees are required to re-sign the Company's Conflict-of-Interest Policy whenever necessary.

Tax Strategy

GRI 2-27, 207-1, 207-2
GRI 207: 3-3

Sigma Foods 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:

- 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 Financial Officer, through the Central Controllershship and Tax areas, is responsible for the validation and implementation of the Company’s tax strategy, which is managed by the corresponding tax leaders in each Organizational Unit.

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 Standards Board), and are audited by an international accounting firm.

Our President & CEO, CFO, and the Head of each OU supervise the adherence to this policy, ensuring our operations and management are underlain in solid principles and comply with the applicable laws and regulations among the different jurisdictions in which Sigma Foods operates.



Information Security

GRI 418: 3-3

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 and their stakeholders.

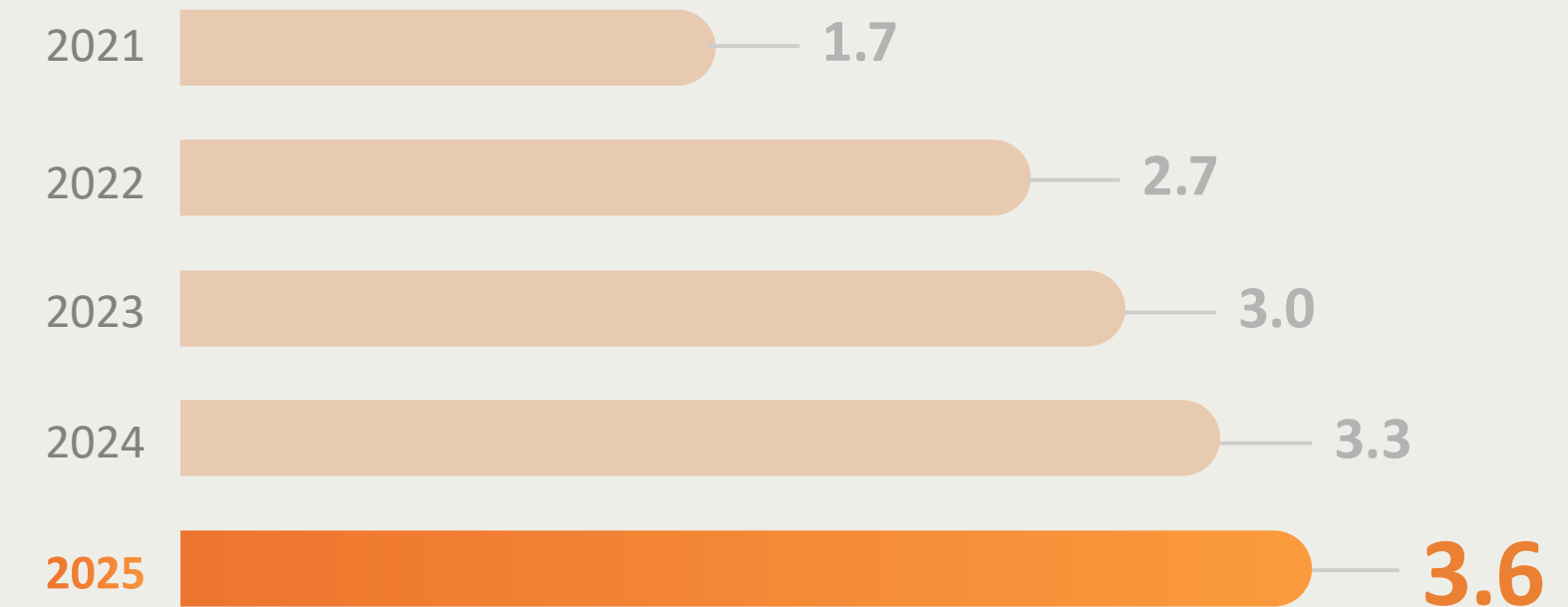
Sigma Foods has implemented policies, procedures, and controls to safeguard information security and mitigate cybersecurity risks. The Global Cybersecurity Policy defines guidelines to protect the Company’s digital environment and technology assets, ensuring all employees, contractors, third parties, and service providers understand their responsibilities in information security and comply with regulatory and internal standards.

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

Sigma Foods’ 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)
A tool designed to help measure the maturity of cybersecurity controls.



3.0 Industry average

Cyber-defense

The primary objective of cyber defense is to safeguard our business 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.



The cyber-defense strategy, covers 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. To 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.

In 2025, 11,989 employees with access to information received training on cybersecurity topics.

Incident Response Model

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

The IRP provides teams with a standard set of procedures and processes to identify, coordinate, remediate, recover, and track successful recommendations from incidents affecting 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 systems, building automation systems, transportation systems, physical access control systems, physical environment monitoring systems, and physical environment measurement systems.

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

The OT Cybersecurity Policy is focused on:

- 1 Ensure the safety, availability, integrity, and confidentiality of the OT environment.
- 2 Comply with applicable laws, regulations, and industry standards related to cybersecurity and data protection.
- 3 Promote a culture of OT cybersecurity awareness and responsibility across the organization.
- 4 Protect OT assets from cybersecurity threats.
- 5 Protect sensitive data, such as recipes, process designs, and proprietary information, from theft or unauthorized access.
- 6 Safeguard production processes and recipes to ensure the quality and safety of food products, protecting consumers from quality issues and any type of harm.
- 7 Prevent cyber incidents that could lead to environmental contamination or damage.

The OT Cybersecurity Policy guides the OT Cybersecurity Strategy that Sigma Foods is deploying to protect the OT environment.

Data Protection

Digital transformation within a company increases the volume and scope of information used across the organization, ranging from corporate strategy and financial data to personal information, know-how, intellectual property, and trade secrets, among others. In this context, safeguarding sensitive data is critical, as any information breach could result in significant economic, reputational, or regulatory consequences.

In 2025, the Information Protection Lifecycle was reviewed and strengthened by defining a data classification strategy that safeguards information in line with Sigma Foods maturity level and business needs. This approach enables the deployment of differentiated labeling and security controls across all business areas.

These are the six domains in which the Company is strengthening its capabilities across operations to enhance resilience, performance, and long-term value creation.



STRATEGY AND GOVERNANCE



INFORMATION SECURITY



DATA PROCESSOR ACCOUNTABILITY



POLICY MANAGEMENT



DATA-LIFE-CYCLE MANAGEMENT



TRAINING AND AWARENESS

Vulnerability Management

The ongoing vulnerability detection and mitigation process 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 Foods ensures the integrity of its data and the reliability of its services.

A data classification strategy was fully deployed in Sigma Foods, defining 4 data labels:

- PUBLIC**
- INTERNAL**
- CONFIDENTIAL**
- TRADE SECRET**

Cybersecurity Training

As part of Sigma Foods' ongoing commitment to risk mitigation, specialized training is provided for areas particularly vulnerable to cyberattacks. In 2025, the following topics were covered:

- Identity theft (phishing)
- Safe scanning practices
- Safe web browsing
- AI Chatbots – Their use, risks, and limitations in the workplace
- Simple security habits
- Protecting mobile devices



PEOPLE



Creating a Better Life

We care for our people: consumers, employees, and communities.

We leverage the capabilities we've built through R&D, Innovation, and Marketing to deliver delicious products that meet the highest standards of quality and food safety.

Through talent ownership, we empower our employees by providing them with tools and resources for their development while safeguarding their health, safety, and wellbeing.





Consumer Engagement

Product Development

GRI 416: 3-3

GRI 416-1

SASB FB-PF-260A.1, FB-PF-260A.2

Why it Matters

Research and Development (R&D), Marketing, and Innovation play a important role in creating products that not only meet but also exceed consumer expectations. Through rigorous scientific processes and safeguarding product safety, Sigma Foods delivers enjoyable and nutritious experiences. Through the product development process, the Company anticipates and manages opportunities and risks—such as evolving regulatory requirements, food quality standards, and shifting consumer preferences—while unlocking opportunities to innovate with sustainable ingredients, advanced technologies, and introducing innovative formats. This forward-looking approach fuels long-term value creation by delivering innovative products and fostering food technology capabilities that strengthen our leadership in multiple food categories.

By embedding the sustainability dimension into our innovation processes, we reinforce our capacity to attend to consumers' evolving needs.

Operating Model and Leading Team

We focus on understanding and addressing evolving consumer needs, positioning the Company as a leader in innovative food solutions. Our product development process fosters a culture of agile collaboration between Marketing, Innovation, and Research & Development, enabling the creation of product innovations centered on consumer insights and incorporating our food technology capabilities to deliver on our purpose.

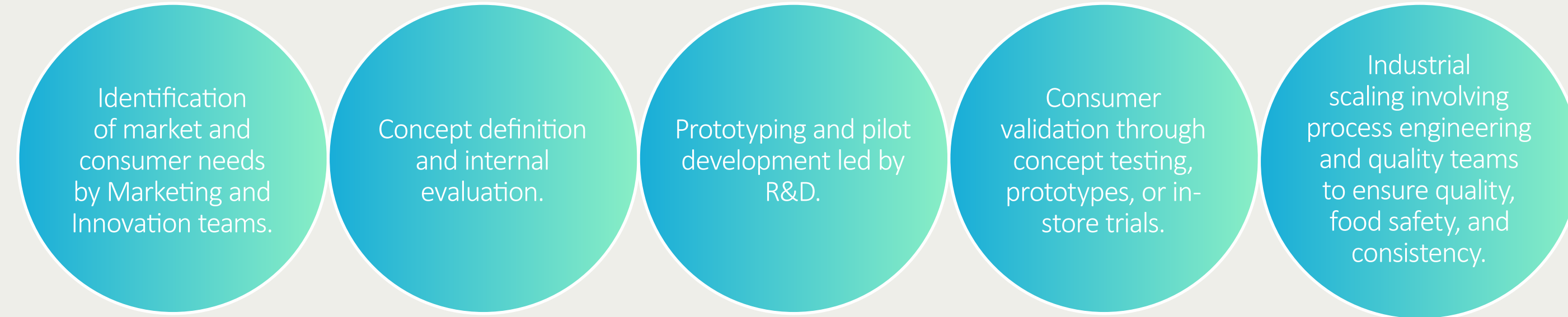
The appointment of Ana María Henao as Chief Marketing Officer (CMO) plays a pivotal role in cascading innovation priorities across the organization. By combining her expertise with our Chief Technology and Sustainability Officer (CTSO) we ensure consistency in product development by embedding consumer insights, advances in food science & technology, and sustainability.

“Scale, brand diversification, consumer-centric innovation, and our business culture provide a robust foundation to navigate the current environment. Our teams need to be proactive in seeking out solutions and pursuing opportunities, empowered by the fundamental “Player-Owner” mindset that is part of our culture.”

Rodrigo Fernández, CEO

Product Development Process

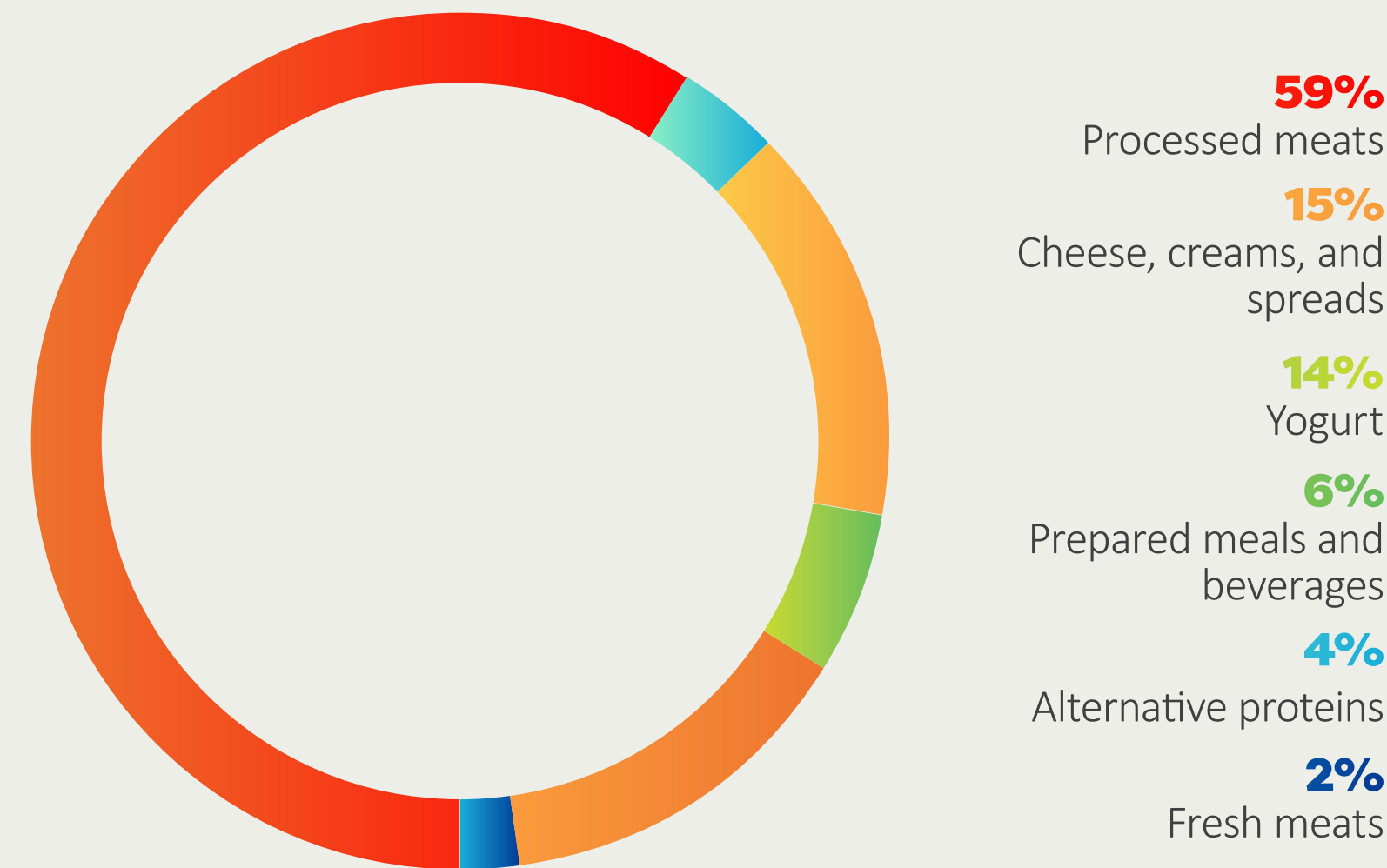
Visit our [Product Development Policy](#) here



Key Actions

Product Innovation

In 2025, our recent innovations* resulted in more than 1,802 new products, categorized as follows:



Since 2020, one out of every five products launched has been categorized under Health & Nutrition and Trust & Sustainability.


Product innovation is categorized under defined criteria designed to reflect our consumers' perspective. Within the areas of Health & Nutrition and Trust & Sustainability, we encompass topics such as nutritional attributes, packaging optimization, recyclability, and sustainability-related claims which strengthen consumer trust in our products.

HEALTH & NUTRITION AND TRUST & SUSTAINABILITY 2025 LAUNCHES:

<p>Mexico Drinkable Skyr yogurt 23 g protein 0% fat Sugar-free Lactose-free.</p>	<p>Europe High-protein turkey and chicken alternatives 35 g natural protein per package.</p>	<p>US Chicken sausage from lean, high-quality white meat Clean flavor Lower fat content.</p>	<p>Latam Light turkey mortadella with high-protein content, reduced sodium, low fat, and gluten-free.</p>
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By diversifying protein sources, the Company is strengthening its portfolio to be part of consumers' everyday moments. Through the use of diverse sources of protein, for example with the combination of animal and plant-based ingredients, we are able to deliver optimized nutritional profiles and achieve excellent sensory qualities.

EXAMPLES OF DIVERSE PROTEIN SOURCES PRODUCT LAUNCHES IN 2025:



Mexico

Chickpea and pea protein baked snacks, available in two flavors: salt & vinegar, & chili mix.



Europe

Plant-based appetizer made with pea protein.

Innovation through Scientific Research and Development

Sigma Foods' Global Scientific Research Team continues to strengthen its role as a strategic enabler of innovation and competitiveness. Through close collaboration with global and local R&D, Innovation, and Marketing teams, they promote knowledge exchange and accelerate the development of technologies and processes that elevate the nutritional value, sustainability, and overall relevance of our product portfolio.

Our research facilities in Mexico and Europe, equipped with advanced laboratories, pilot plants, and analytical capabilities, support the exploration and scaling of cutting-edge scientific initiatives. In parallel, we are integrating Artificial Intelligence into our research workflows, including idea generation, formulation, regulatory evaluation, and intellectual property management, enhancing technical precision and anticipating regulatory implications to accelerate development.

The Company continues advancing a strategic portfolio of research lines that support today's priorities while shaping the future of responsible protein production:

- **Fermentation technologies:** Encompassing both traditional fermentation and biomass fermentation, this area leverages the natural growth and capability of microorganisms to produce efficient, scalable, and nutritious protein solutions that enable and enhance product functionality.

- **Precision fermentation:** A highly promising platform in which microorganisms act as "cell factories" to produce sustainable, functional ingredients with defined nutritional and performance applications in our categories.

- **Molecular farming:** An initiative that uses specially designed plants or plant components as scalable production systems for high-value proteins.

- **Cultured meat:** A research path exploring the cultivation of animal cells under controlled conditions and the technologies to structure them into high-quality meat with a reduced environmental footprint.

In alignment with our internal Global Nutrition Standards, Sigma Foods continues to incorporate criteria related to sodium, saturated fats, and added sugars into key product categories, including cooked meats, cured meats, and dairy.

To accelerate all this innovation aligned with our purpose and sustainability pillars, we expanded partnerships with universities, research centers, and startups. These collaborations strengthen the Company's global ecosystem and reinforce our technological and scientific capabilities, enabling the creation of delicious, nutritious, and sustainable solutions.



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.

Fostering an Innovation Culture

Throughout the year, Sigma Foods continued to strengthen its innovative ecosystem through initiatives that connect capabilities, accelerate learning, and inspire cross-functional collaboration. By convening global forums, activating multidisciplinary teams, and fostering the exchange of insights across markets and regions, we advanced a shared vision that positions innovation as a core driver of long-term growth and value creation.

INNOVATION SUMMIT

The 2025 Innovation Summit was led by our CEO and CMO, who reinforced innovation as a strategic priority. Once again, this event served as a catalyst to connect ideas, teams, and execution, boosting a shared understanding of where we are and where we are heading.

Outcomes of this event include stronger alignment between marketing and innovation strategies, enhanced communication across Organizational Units that reinforced trust, and accelerated cross-fertilization, which allows us to share learnings and successes.

SHARING INNOVATION MEETINGS

We continued to strengthen internal knowledge through Sharing Innovation Meetings (SIM), global sessions designed to share consumer trends and innovation insights across the Company to anticipate trends and identify opportunities across Sigma Foods.

The themes addressed during these meetings included:

- 1 Global food & drink trends
- 2 Global outlook on sustainability
- 3 Packaging innovation and sustainability



ECOSCORE

To accelerate sustainability-informed innovation, Sigma Foods' Value Chain & Circular Economy team developed EcoScore, an internal tool designed to quantify the environmental impact of finished products by assigning emission factors to ingredients and packaging materials.

Developed as part of an eco-design strategy aligned with ISO 14006, the tool aims to support R&D teams in identifying opportunities to reduce product-level impacts.

THE STUDIO

Launched in January 2025 in partnership with IDEO, The Studio is Sigma Foods' global center of excellence for consumer-centered design and innovation. Multidisciplinary teams collaborate to create new brands and products aligned with our purpose: Delicious Food for a Better Life.

Throughout the year, The Studio delivered multiple projects across Mexico, Europe, and the United States, combining deep consumer insight with rapid prototyping to drive high-potential growth opportunities. Early initiatives focused on broadening brands into adjacent growth spaces, strengthening visual identity and strategic positioning, and shaping bold innovation concepts across regions.

Beyond innovation outcomes, The Studio strengthens the Company's internal capabilities, fostering collaboration, experimentation, and sustainable value creation across the organization.



New Sources of Revenue Boosted by Innovation

Sigma Foods continues to expand new sources of revenue by leveraging innovation as a catalyst for scalable growth. Through initiatives like Tastech by Sigma®—our open innovation platform that accelerates collaboration with startups, universities, and global innovation hubs—the Company identifies, pilots, and scales disruptive solutions that strengthen its competitive edge and unlock continuous value creation.

TASTECH BY SIGMA

Founded in 2019, Tastech has executed 6 cohorts and, in 2025, evolved into an always-on innovation platform, enabling continuous startup engagement and expanded global reach. Collaborations through Tastech include strategic agreements and direct investment, among others.

The selection process is based on the following criteria:

- Innovation and technology
- Scalability of business model
- Market traction and validation
- Market potential
- Team capabilities and experience
- Potential for collaboration

Since inception:

+2,850 startup applications

64 participating countries

2025 Activity & Organizational Reach

160 startup applications received in 2025 from **17 countries**, reflecting sustained global interest in collaborating with Sigma Foods.

The four challenges addressed in 2025 were:

New Business Model: Innovative business models that leverage Sigma Foods’ strengths and align with new technological trends and market opportunities

Digital Shopping Experiences

Innovative Consumption

Fintech for Supply Chain

Future Foods: Technologies to develop innovative food products aligned with consumer needs and emerging regulations

Protein of the Future

Innovative & Functional Snacks

Healthy Reformulation

Product Development

Power Connections: Technologies to enhance operational efficiency and optimize the supply chain (production, distribution, and internal processes)

Smart
Ordering and
Logistics

Sales and
Display
Strategies

Supply Chain
Management

Quality
Control and
Traceability

Data
Intelligence

Smart
Process
Automation

Operational
Control

Green Tech: Technologies that minimize carbon emissions and transform Sigma Foods’ supply chain towards a more sustainable future

Sustainable
Cold Chain

Scope 3

Optimal
Water
Management

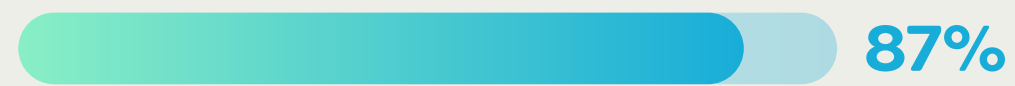
Packaging
and
Preservation

Revaluation
and Circular
Economy

Progress

2025 Sustainability Commitments:

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



OUR ACHIEVEMENTS:

1.74x

* 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.



Nutrition

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

Why it Matters

We continue to seek ways to promote healthy dietary patterns while offering delicious and convenient food choices. Nutrition plays an important role in consumer wellbeing, public health, and our products.



▲ Operating Model and Leading Team

A multifunctional R&D working group is responsible for defining and delivering the nutritional profiles that meet consumer expectations and adhere to our internal nutritional guidelines (Global Nutrition Standards).

The Nutrition and Health Unit (NHU) focuses on interpreting the latest nutritional science and its relationship to health. NHU is a key component of the Company's product development and innovation structure, designed to integrate nutritional insights to our innovations and current product portfolios. The NHU operates under a centralized model that ensures consistent application of nutritional criteria across regions, brands, and categories.

NHU STRATEGIC FOCUS

- 1 **Nutrition Foundation**
Promote internal nutrition standards based on dietary references and scientific evidence.
- 2 **Product Claim Regulation**
Translate nutritional attributes and benefits into transparent product claims & communication.
- 3 **Nutritional Science**
Unlock new opportunities through scientific research with leading institutions in Nutrition and Health.
- 4 **Nutritional Education**
Become an active player in nutrition via education.

GLOBAL NUTRITION STANDARDS (GNS)

Sigma Foods' Global Nutrition Standards represent a cornerstone of the Company's nutrition and health strategy. GNS is a structured set of criteria, established by product category, designed to drive the continuous improvement of nutritional profiles.

GNS are based on internationally recognized dietary recommendations and nutrient guidance from leading institutions, including the World Health Organization (WHO), the Food and Agriculture Organization of the United Nations (FAO), and the Codex Alimentarius. These standards are further strengthened by incorporating national dietary guidelines and scientific references from the U.S. Institute of Medicine (IOM), the European Food Safety Authority (EFSA), the American Heart Association (AHA), and other recognized organizations.



[Visit our Nutrition Policy here](#)



Key Actions

NHU Campus

Our internal global learning platform is designed to continuously strengthen employees' knowledge on nutrition and health and ensure this expertise permeates across the Company. These resources are grounded in scientific evidence and are curated by internal experts.

Constant actions to expand and strengthen the NHU Campus by:

- Developing NHU Campus content, focused on providing employees with practical, science-based nutrition information by category, including ingredients, nutrients, and nutritional benefits.
- Nutrition education on healthy lifestyles, including the importance of maintaining a balanced diet and healthy habits to improve quality of life.

Progress

Mexico:

Continuous improvement of targeted product formulations, particularly within the Cooked Meats and Dairy categories.

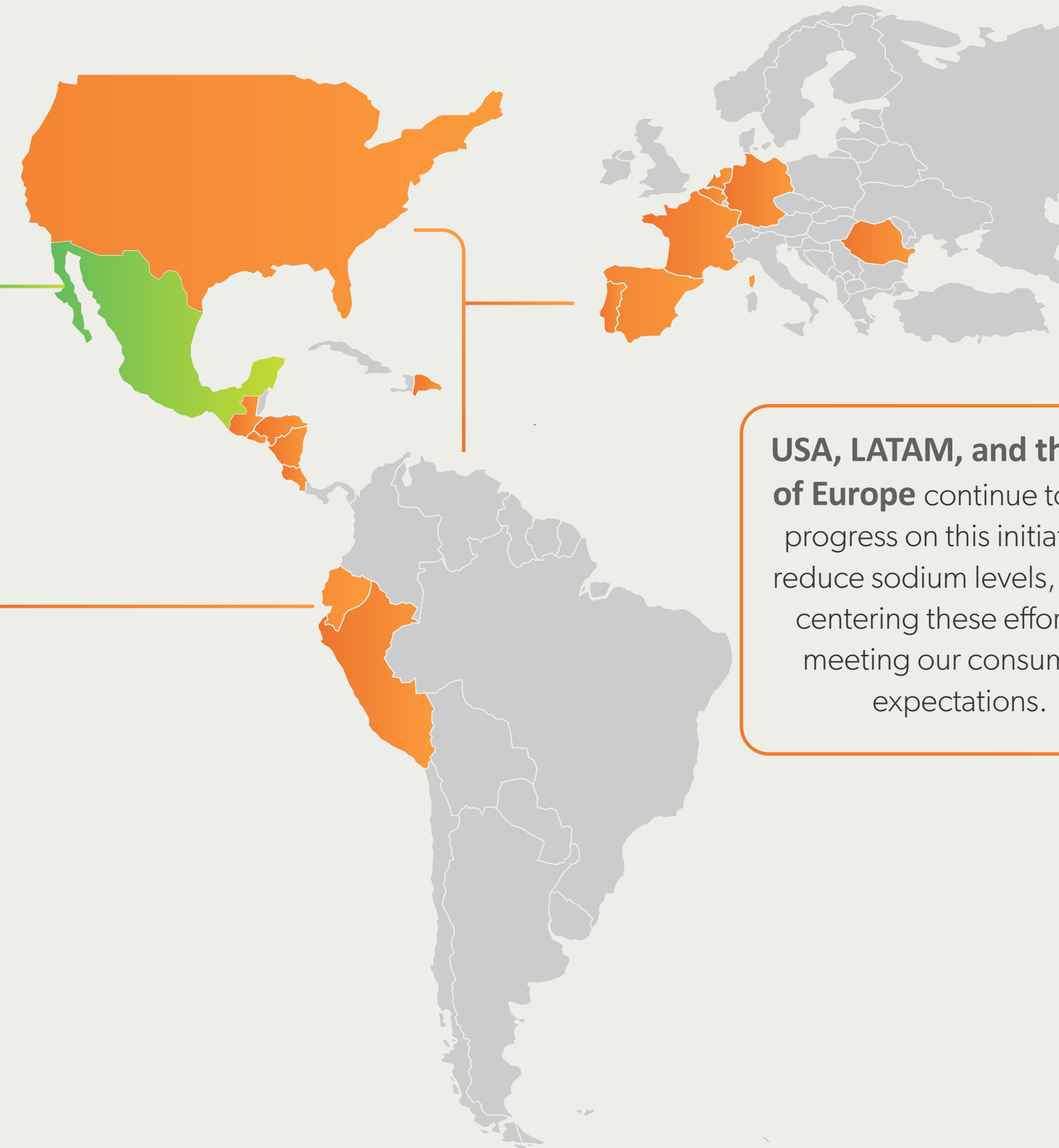
Europe, USA, and Mexico:

Our workshops enabled teams to capitalize on disruptive innovation opportunities, strengthen nutritional attribute assessments, and communicate product attributes to consumers with clarity and responsibility.

2025 Sustainability Commitments:

For markets without a local mandatory labeling regulation as of 2018: 95% of packaged products portfolio with nutritional facts on label

87%



USA, LATAM, and the rest of Europe

continue to make progress on this initiative to reduce sodium levels, always centering these efforts on meeting our consumers' expectations.



Quality and Food Safety

GRI 416: 3-3

GRI 416-1

SASB FB-MP-250A.2, FB-MP-410A.3, FB-PF-260A.2

Why it Matters

Our success is anchored in a firm commitment to quality and food safety. Delivering safe, high-quality food is fundamental to protecting consumer wellbeing, reinforcing public trust, and ensuring the long-term continuity of our business. For this reason, food quality and safety are not only operational priorities, but also core principles that underpin our Company—shaping its culture, guiding the strategy, and informing decision-making at every level of the organization.

Quality and food safety are central to consumer trust and long-term value creation. Governance processes, global standards, and continuous improvement programs are in place to manage risk and ensure consistent product integrity across all operations.



▲ Operating Model and Leading Team

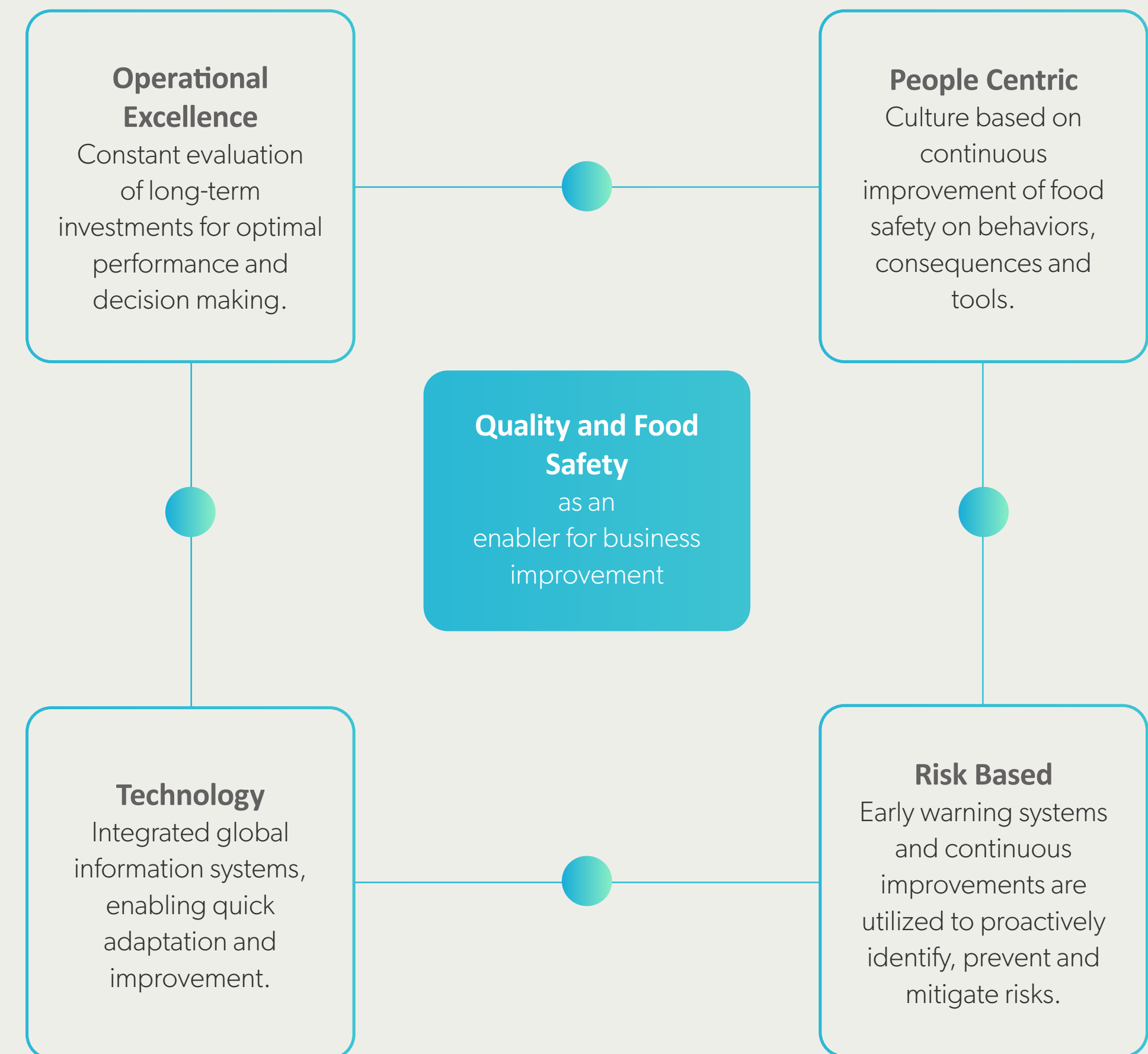
Our operating model is designed to ensure that all products consistently meet the highest quality and food safety standards across every region. Quality and food safety are foundational to our business.

Each manufacturing site operates a comprehensive hazard analysis and risk management program to identify, control, and mitigate physical, chemical, and microbiological risks, supported by defined corrective action processes. We adhere to applicable regulatory requirements and align with internationally recognized frameworks, including the Global Food Safety Initiative (GFSI), to mitigate risk and promote a strong culture of food safety and quality.

Assurance is supported by a continuous audit program, including internal audits, external recertification audits, and customer-led audits. Clear escalation protocols ensure that significant quality or food safety matters receive timely senior-level review, while ongoing engagement with regional leadership strengthens transparency, consistency, and compliance across OUs.

In 2025, we continued to strengthen our quality and food safety culture, focusing on consistency, prevention, digital transformation, and capability building. Our Quality and Food Safety Model provides a structured framework for continuous improvement across manufacturing operations.

This Model resulted from the evolution of our quality and food safety management systems into more integrated digital data-driven platforms, enabling better visibility and decision-making.



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



QUALITY AND FOOD SAFETY CULTURE

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



SUPPLIER DEVELOPMENT STANDARDS

Enhances supplier compliance and performance, reducing quality and food safety risks.



SANITARY DESIGN AND HYGIENE

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



QUALITY AND FOOD SAFETY MANAGEMENT SYSTEMS

Implement corporate guidelines and procedures aligned with GFSI standards, Sigma Foods' standards, and applicable regulations in each country of operation.

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



MEASUREMENT MANAGEMENT SYSTEMS

Establish effective methodologies to ensure compliance with standards across products and processes.

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



QUALITY AND FOOD SAFETY INTEGRATION

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



PRODUCT TRACEABILITY AND CRISIS MANAGEMENT

Ensure traceability system reliability to support effective crisis management.



CRISIS AND EMERGENCY MANAGEMENT

Our crisis and emergency response protocols are designed to prioritize consumer protection while ensuring compliance with country-specific regulations. We continuously improve our processes and operations through risk-based preventive controls at each site.

These include the continuous reassessment of physical, chemical, and biological risks associated with each product and process to ensure regulatory compliance and protect consumer health.



Visit our [Quality and Food Safety Policy here](#)

Key Actions

Consistency Across all Operations

This year, we reached 98% of our target, upheld full compliance, and continued raising standards across all operations. We continued collaborating with specialized organizations in quality and food safety standards, processes, technologies, and awareness, contributing to a more competitive business.

PARTICIPATION IN INDUSTRY EVENTS AND ASSOCIATIONS

GRI 2-28

- International Association for Food Protection (IAFP)
- Institute of Food Technologists (IFT)
- European Hygienic Engineering and Design Group (EHEDG)
- Meat Institute
- Food Safety Summit USA
- *Congreso Inocuidad Alimentaria MX*
- *Agencia Española de Seguridad Alimentaria y Nutrición (AESAN)*
- CIAS 2025 in Spain

QUALITY AND FOOD SAFETY TRAININGS AND SUMMITS

- InterFood Defense training in LATAM
- Quality and Food Safety Culture, Hygienic Design, Preventive Controls, Qualified Individual (PCQI) in Mexico
- Quality and Food Safety summits held in Europe, USA and Mexico

Quality and Food Safety Culture

FOOD SAFETY DAY FORUM

Access to safe food is fundamental to sustaining life and advancing public health. In alignment with this principle and our continued commitment to education and awareness, we commemorated World Food Safety Day under the World Health Organization’s campaign, “Food Safety: Science in Action.” This global initiative highlights the critical role of science in preventing, detecting, and managing foodborne risks, while supporting food security, human health, economic prosperity, agriculture, market access, tourism, and sustainable development.

To reinforce science as the cornerstone of safer food systems, we hosted a dedicated Food Safety Day Forum. The forum convened leaders and subject-matter experts to emphasize the shared responsibility inherent in food safety across the value chain. Through open and forward-looking dialogue, participants explored emerging food safety risks, evolving industry trends, and stakeholder expectations. We had valuable insights underscoring the importance of strong leadership, scientific rigor, and collaboration in safeguarding the global food supply.

TECH TALKS

We continued to strengthen internal knowledge and awareness through four global Tech Talks focused on quality and food safety. These sessions featured distinguished external experts, including former USDA and FDA administrators, a member of the Meat Institute Board, and founders of leading food quality and safety consulting firms. The Tech Talks multiple topics:

- Insights regarding food safety.
- USA regulations updates.
- The importance of collaboration between agencies and industry.

In 2025, we had 2,900 participants during the Food Safety Day Forum and Tech Talks.

Progress

2025 Sustainability Commitments:

100% of our plants with GFSI-endorsed certification (acquired by 2018)



OUR ACHIEVEMENT:

98%





Employee Engagement

GRI 2-7, 405-1

48,192 EMPLOYEES
19,466 WOMEN
28,726 MEN

EMPLOYEES BY OU
MEXICO: **30,427**
LATAM: **6,049**
EUROPE: **7,574**
USA: **4,142**

GRI 401: 3-3
GRI 401-2

Sigma Foods seeks to be an employer that attracts, develops, and retains talent while providing a safe and supportive workplace. We believe that when people feel valued, protected, and encouraged to grow, they are better able to contribute to the organization, strengthening engagement, collaboration, and the long-term resilience of our operations.

Our Chief Talent and Culture Officer leads our operating model, which is anchored in strategic guidelines covering Health and Safety, Wellbeing, Diversity, Equity and Inclusion, and Talent Development. These guidelines establish a unified framework across the Company, while allowing each Organizational Unit to implement locally relevant actions that meet the needs of their teams.

Additionally, through mechanisms such as global forums, engagement assessments, and continuous cultural feedback, the Company creates structured opportunities for dialogue between employees and leadership. These practices foster a culture of openness, reinforce transparency, and embed employee perspectives into decision-making, guiding improvement initiatives and shaping the ongoing evolution of Sigma Foods' organizational culture.

TOWN HALL 2025 (GLOBAL)

In 2025, we held two Town Hall meetings where the Company's Management Team reinforced our Purpose and Strategy and shared key updates on the progress of the business plan. These sessions strengthened employee engagement by fostering transparency, addressing questions directly, and promoting two-way communication across the organization.

EXECUTIVE SUMMIT 2025 (GLOBAL)

The purpose of the Executive Summit 2025 was to accelerate Sigma Foods' transformation by enabling leaders to integrate the Fundamentals into how we make decisions, lead teams and execute strategy, ensuring alignment, accountability, and impact at scale.

+140 leaders engaged across Purpose, Fundamentals, Strategy and execution.

- Progress reinforced across culture, process and capabilities.
- Leaders moved from alignment to ownership through reflection, application, and external reinforcement.

CULTURAL PULSE (GLOBAL)

Our annual Cultural Pulse survey evaluates the perception and adoption of Sigma Foods' Fundamentals across the organization, ensuring we track the evolution and consistency of our cultural foundations globally.

In 2025, we conducted a statistically representative sampling across all OUs. The results indicate that Sigma Foods' cultural transformation is already taking place throughout the organization and that its impact is beginning to be reflected consistently. Across different business levels, the measured criteria related to awareness and willingness to practice the transformation ranged between 86% and 90%.

+18,000 employees participated in the cultural pulse evaluation.



ENGAGEMENT SURVEY (GLOBAL)

Since 2021, Sigma Foods has assessed employee engagement across all OUs through its Corporate Engagement Survey teams. This assessment evaluates the attitudes and drivers that reflect employees' pride and satisfaction in being part of the organization. The survey covers twelve key drivers: performance management, wellbeing, collaboration, compensation and benefits, engagement, development, leader communication, empowerment, strategy and alignment, enablement, recognition, and pride and belonging. We continue to monitor engagement levels through this survey deployed every two years and implement actions that support continuous improvement. Each year, the OUs assessed vary; in 2025, the OUs evaluated were LATAM, FOSE, and USA.

10,589 employees participated in our Engagement Survey 2025. (OUs evaluated in 2025: Latam, FOSE and USA).

Health and Safety

GRI 403: 3-3

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8

SASB FB-MP-320A.1

Why it Matters

By maintaining safe workplaces and preventing injuries and incidents, we strengthen employee safety and uphold our responsibility to those who work with us. The Company recognizes that investing on employees' health and safety helps create an environment that enhances business success.

Operating Model and Leading Team

Our Chief Talent and Culture Officer plays a key role in embedding these priorities across all OUs. Together with regional teams, Sigma Foods ensures that health and safety practices reflect both global standards and local realities.

We operate under a structured occupational health and safety management system aligned with local regulations and international best practices, which combines centralized oversight with strong execution at the site level, ensuring consistent standards while allowing for local risk management.

The system is supported by two core 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. The implementation of these programs is adapted to each OU and performance metrics related to health and safety are supervised by each OU Director.



[Visit our Health and Safety Policy here](#)

Key Actions

Safety as Part of our Culture

RISK PREVENTION CULTURE 🇮🇹

We continued to strengthen preventive hazard controls across operations by:

- Implementing enhanced standards to prevent hazardous chemical leaks, including improved emergency response protocols.
- Upgrading fall protection systems in high-risk areas to reduce exposure to severe incidents.
- Conducting ergonomic risk assessments and redesigning workstations to address musculoskeletal risks.
- Expanding and strengthening operational health and safety committees to reinforce oversight and employee participation.

As a result of these efforts in 2025, we achieved an approximate 16% reduction in serious and severe accidents, underscoring the Company’s commitment to preventing high-impact events that pose the greatest risk to our people.

SECOND CONSECUTIVE YEAR WITH ZERO ACCIDENTS 🇺🇸

Our Mount Pleasant production plant in Iowa achieved zero recordable accidents for the second consecutive year, demonstrating the strength of its safety culture and the effectiveness of its preventive practices.

SAFETY INNOVATION AWARD 🇮🇹

The Braedt facility in Peru received the MAPFRE Safety Innovation Award by the MAPFRE Foundation in recognition of the Company’s efforts to improve and streamline reporting mechanisms for incidents, unsafe acts, and hazardous conditions. By keeping information up to date and addressing potential deviations within the plant, the project strengthened safety management. The initiative involved dividing operations into areas of autonomous safety supervision and enhancing data capture through the use of QR codes.

Progress

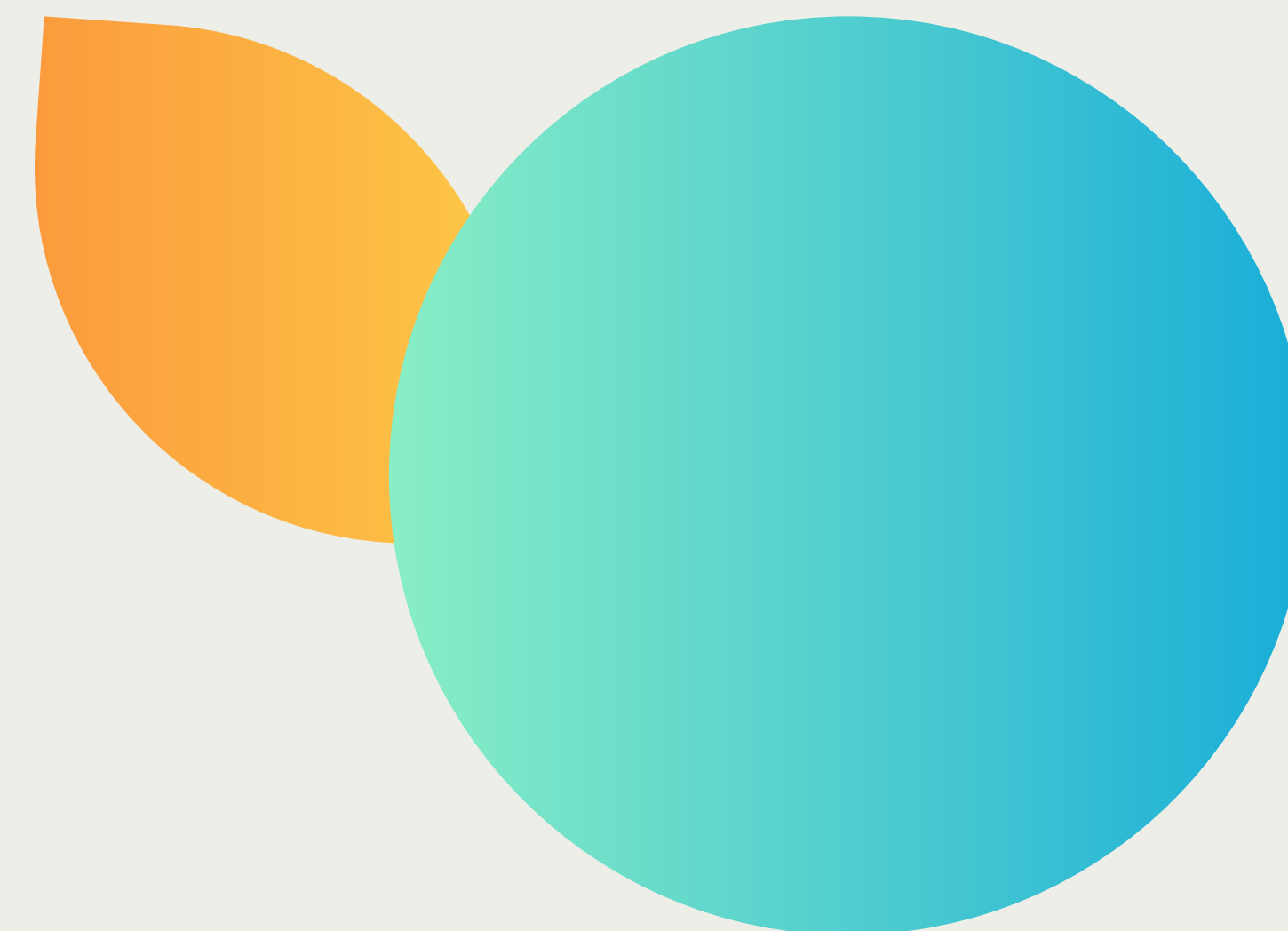
2025 Sustainability Commitments:

22% reduction of the accident rate in our operations compared to 2018



OUR ACHIEVEMENT:

54%



Talent Development

GRI 404: 3-3
GRI 404-1, 404-2

Why it Matters

Talent development is essential to building a resilient, competitive organization and ensuring long-term success. By investing in our people’s skills, capabilities and professional development, we prepare the organization to respond effectively to evolving business and market challenges, while reinforcing a culture where people can thrive.

Operating Model and Leading Team

Through a talent ownership approach, our Chief Talent and Culture Officer drives talent development across all organizational levels, fostering accountability and empowerment to strengthen both individual capabilities and organizational resilience. By working closely with regional teams in each OU, we ensure consistent execution across all levels.

Each OU has a designated leader responsible for managing talent development according to local needs, workforce profiles, and business priorities, while remaining aligned with Sigma Foods’ strategic direction. Training priorities are defined through several inputs, such as:

- Feedback from 360° performance reviews and leadership assessments.
- Coaching sessions and individual feedback processes.
- Identified training needs.

25.47 Training hours/employee

We strive to provide the tools required for all our employees to own their talent.

We believe talent development is a shared responsibility that reflects the diversity, scale, and operational realities of the Company. That is why the Company’s development model is structured around three pillars:

- Leadership capabilities and soft skills needed for each position.
- Functional capabilities, tailored to each role and function.
- Cultural capabilities, grounded in our Fundamentals and culture.

A key element in our talent development model in 2025 was connecting our Fundamentals, mindsets, and behaviors to training initiatives, striving to incorporate Talent Ownership into individual development plans.

To ensure our top management is fully prepared to lead the Company through transformation, growth, and increasing organizational complexity, we continue strengthening executive capabilities. Building leadership competencies across the management team enables the Company to balance global consistency with local relevance, ensuring that our initiatives effectively address operational, functional, and cultural needs.

Key Actions

Owning our Talent

EXECUTIVE TALENT DEVELOPMENT (GLOBAL)

To ensure we meet the strategic direction for Sigma Foods, we provide development programs, assessments and feedback to executive positions. The Company partners with leading academic institutions and specialized consultancies to design development journeys. Programs involved collaboration with organizations such as Harvard, Stanford, and Heidrick & Struggles, combining assessments with tailored development planning.

CULTURE CHAMPIONS

Our USA teams designed the program Leading at Sigma (1st 90) to integrate new team members into the Company’s culture and behaviors, foster connections with team leads and supervisors, and a deep understanding of Sigma Foods’ unique benefits. The program helps new hires feel welcomed and supported leading to better retention and a more engaged team.

Additionally, through Learning Lounge, a virtual lunch and learning sessions, the Sigma Foods’ USA team comes together to explore and learn about different areas of the business, fostering cross-functional understanding, collaboration and shared success.

376 learning hours through Leading at Sigma (1st 90)

EMBAJADORES DE LO NUESTRO

In Dominican Republic, our team implemented a program that allows sales teams to learn about the products’ production process and strengthen their sales pitch, reinforce client relationships and gain firsthand insights by inviting them to the production sites.

160 participants
1,077 learning hours

ESG LEARNING PATH (EUROPE)

In 2025, Sigma Foods launched the ESG Learning Path as part of its talent and development agenda, delivering two micro-learning modules—one focused on environmental topics and one on social topics. The 2025 program included the social course “No Bias Towards Diversity” and an environmental module covering general foundational concepts.

No Bias Towards Diversity module: 1,995 participants

Environmental module: 2,005 participants



Progress

2025 Sustainability Commitments:

11% increase in the number of training hours per employee compared to 2018



Wellbeing

GRI 401: 3-3
GRI 401-2

Why it Matters

We believe that when our people feel healthy, supported, and able to thrive, they are empowered to contribute their best, foster innovation, uphold operational excellence, and help drive the Company's sustainable growth. Their wellbeing is a cornerstone of Sigma Foods' long-term performance and organizational resilience.

Operating Model and Leading Team

Our Chief Talent and Culture Officer is responsible for defining the Company's wellbeing model with the help of the central team, which conducts global diagnostics yearly to assess current wellbeing practices and identify opportunities for deeper integration within our talent and culture processes. Meanwhile, each Organizational Unit director is accountable for building on these insights, and designing a holistic wellbeing model.



Key Actions

Comprehensive Approach to Wellbeing

INTEGRAL WELLBEING PROGRAM 🇨🇦

During 2025, we held four activations focused on different wellbeing initiatives, combining webinars, workshops, on-site activations and talks to ensure employees' holistic wellbeing:

- **Financial wellbeing:** Raise awareness among employees about the importance of their personal finances, addressing key topics such as financial education, budget management, and saving money.
- **Intellectual wellbeing:** Dedicated spaces were provided to encourage intellectual challenges, offering employees the opportunity to pause, recharge, and connect with colleagues
- **Mental and emotional wellbeing:** September is World Suicide Prevention Month. We created a space to reflect on its impacts and prevention, as well as highlight the importance of wellbeing. In addition, art therapy workshops were conducted to foster teamwork and encourage self-discovery.
- **Physical wellbeing:** Internal communications were issued to raise awareness and encourage physical wellbeing among employees, providing guidance and tools offered by Sigma Foods to strengthen this aspect of wellness.

645 participations through our wellbeing 2025 program.

CRITICAL LIFE MOMENTS (MEXICO AND LATAM) 🇲🇽

The Company organized a series of webinars to support our employees during critical life moments, with the objective of building networks where colleagues feel understood and supported, while sharing experiences and practical recommendations from their own personal journeys.

- **Seeds of Love:** Dedicated to mothers, addressing topics such as self-care, emotional validation, support networks, and finding calm without guilt.
- **Conscious Paternity:** Focused on fathers, covering areas such as co-parenting, emotional presence, shared parental responsibility, and effective communication with their partners.
- **Parental Co-responsibility:** A panel featuring two mothers and two fathers who shared their personal journeys, inviting employees to engage in open dialogue and reflect on motherhood and fatherhood.

These sessions gathered 978 participants across Mexico and Latam demonstrating the interest of our employees to balance their parental responsibilities with their work life.

SIGMA'S FAMILY DAY 🇪🇸

Sigma Foods held its Family Day in Spain at Ciudad de la Raqueta, a key initiative to strengthen employee wellbeing, engagement, and sense of belonging. Designed for employees and their families, it fostered work-life balance by creating a shared space for connection beyond the workplace. Through inclusive activities for all ages and a strong emphasis on sustainability and environmental awareness, the event reinforced Sigma Foods' values while supporting employees' emotional wellbeing, family integration, and long-term engagement. The keynote delivered by environmental and explorers inspired participants by linking personal purpose, resilience, and environmental responsibility, contributing to motivation, pride, and alignment with the Company's culture.

194 participants

EFR (FAMILI RESPONSIBLE COMPANY) 🇪🇸

As a reflection of our efforts, in Spain we received the EFR (Family-Responsible Company) certificate awarded by the Másfamilia Foundation. With this certificate, the Foundation recognizes that Sigma in Spain has appropriate policies and initiatives to ensure work-life balance among its employees.

Diversity, Equity and Inclusion

GRI 405: 3-3

Why it Matters

At Sigma Foods, diversity, equity, and inclusion (DEI) plays an important role in our culture. We believe that bringing together people with different perspectives, experiences, and talents strengthens our organization.

Mexico, Food Services and Europe maintain alignment with the Women’s Empowerment Principles (WEPs), reinforcing our commitment to gender equity.

Operating Model and Leading Team

Our Chief Executive Officer (CEO) and Chief Transformation and Culture Officer (CTCO) currently serve as the executive sponsors of DEI across the Company.

Within each OU, DEI is supported through dedicated working groups responsible for promoting and tracking the implementation of strategic diversity initiatives, and reporting progress to the Executive Committee. DEI governance continued to evolve in 2025, reflecting a transition year in which we strengthened alignment, clarified responsibilities, and deepened our understanding of organizational needs.

Our strategy is anchored in two pillars:

INCLUSIVE WORK ENVIRONMENT

We foster an inclusive and equitable environment that promotes psychological safety, enabling employees to be authentic and perform at their full potential. Key actions:

- DEI awareness initiatives.
- Training activities across the organization.
- Reinforcement of respectful behaviors aligned with the Global Policy for the Prevention of Harassment and Discrimination.
- Promotion of non-sexist, non-discriminatory, and non-derogatory language in official processes and communications.



[Visit our DEI Policy here](#)

INCLUSIVE TALENT

We aim to attract, develop and retain the best talent without discrimination, ensuring equitable opportunities for all employees and candidates. Key actions:

- Promoting fair recruitment, development, mentoring, sponsorship, coaching and feedback processes.
- Reviewing compensation practices to guarantee equity in all roles.

During 2025, the Company engaged with all OUs to understand their specific realities, challenges and priorities regarding inclusive work environments and talent management. Through this process we identified key opportunities related to inclusive leadership capabilities, processes and policies, and consistency across regions.

Our Global Diversity, Equity and Inclusion Policy, which works in conjunction with our Prevention of Harassment and Discrimination Policy and our Responsible Sourcing Code, establish clear expectations and guidelines, reinforcing our commitment to a fair and inclusive workplace.

Key Actions

Women Empowerment Programs

WOMEN@GROWTH

3rd Forum Women@Growth (Global)

An inspiring conversation with our Chief Marketing Officer (CMO), Ana María Henao, about her journey as a working and successful mother, the importance of gender equality and allies.

174 attendees across 17 countries.

Women@Growth global expansion (USA and Europe)

A local chapter in the USA and Europe was created to export the Company's best equity and empowerment practices to different regions.



INSPIRING WOMEN

Initiative to promote women's personal and professional growth, emphasizing respect, psychological safety, empowerment and support networks. Some activities carried out include:

- Listening sessions across multiple sites, plants and distribution centers.
- Monthly group sessions addressing emotional management, self-care, self-esteem and psychological safety.
- Preparation of facilitators to ensure a safe, inclusive and effective space.

53 women enrolled and 9 facilitators empowered.

AMAZON WOMEN-EMPOWERING FEMALE LEADERSHIP (LATAM)

This multi-country initiative promotes professional and personal growth through a dedicated forum created by women, for women. The initiative focuses on strengthening both soft and technical skills, fostering continuous learning, improvement, empowerment and boosting Sigma Foods' culture of conscious leadership.

+100 women participated.

Building an Inclusive Workplace

WEBINAR CHALLENGING PERCEPTIONS, CHANGING REALITIES (GLOBAL)

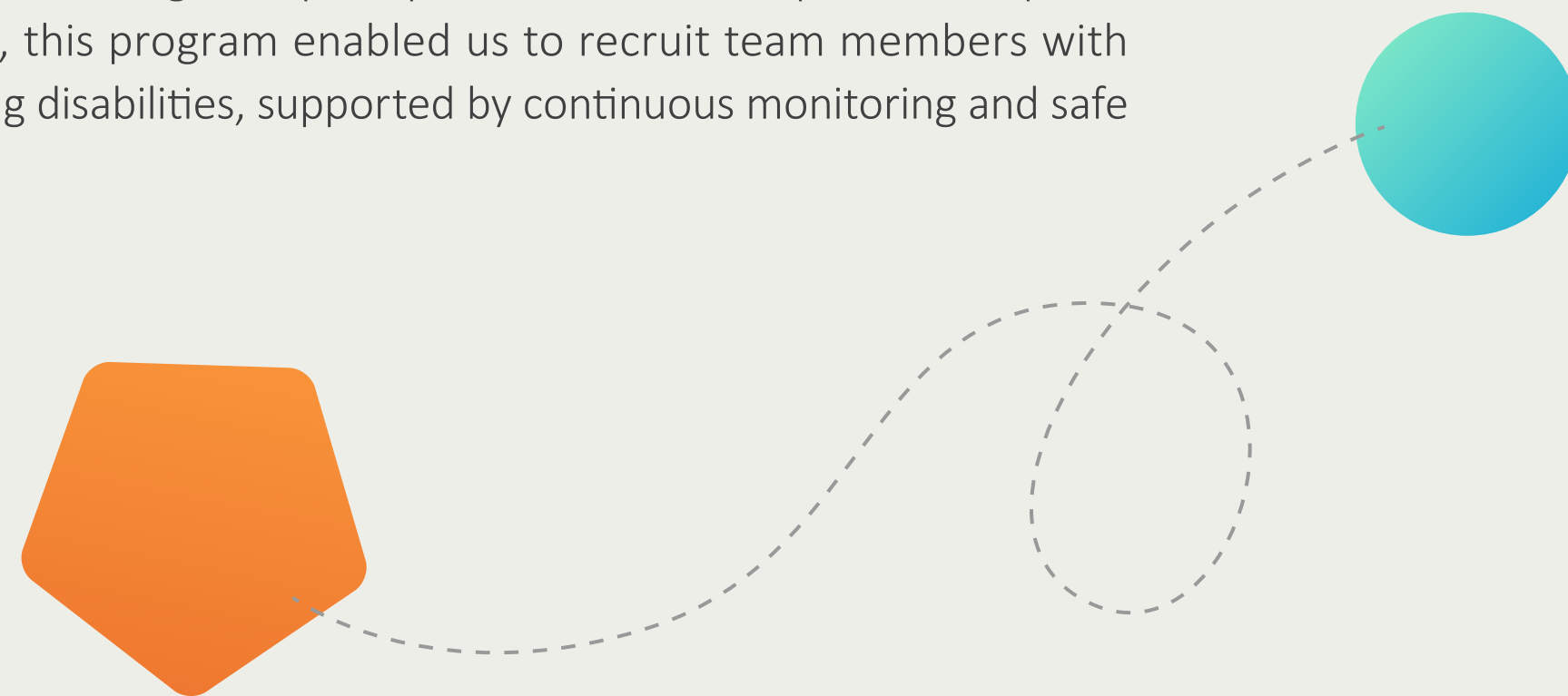
A webinar on unconscious biases in everyday tasks that helps employees recognize and address behaviors that affect collaboration.

525 participants.

RECRUITMENT WITHOUT BIASES (LATAM) 🇪🇨

A workplace inclusion program was designed and launched in Central America which includes five stages to ensure equity and inclusion across the employment lifecycle, including recruitment, hiring and training of diverse talent.

In Ecuador, guidelines were developed for equitable and adapted recruitment processes within human capital management, which aim to successfully incorporate people with disabilities through adapted processes, follow-up and workplace adjustments. In 2025, this program enabled us to recruit team members with intellectual and hearing disabilities, supported by continuous monitoring and safe environments.



Driving Empathy and Inclusion

EMBRACING OUR DIVERSITY 🇺🇸

Monthly internal communication campaigns addressing DEI and wellbeing topics, as well as initiatives to commemorate special dates, such as:

- Mental Health Awareness Month
- Pride Month
- Juneteenth
- National Hispanic Heritage Month
- National Wellness Month

WORLD DOWN SYNDROME DAY (CENTRAL AMERICA-CAM)

An event to encourage employees to wear mismatched socks as a symbol of genetic uniqueness and raise awareness for people with Down Syndrome.



Community Engagement

Local Communities

GRI 203, 413: 3-3
GRI 203-1, 413-1

Why it Matters

Our community engagement efforts strengthen trusting relationships in the regions we operate. Through active listening and continuous dialogue, we proactively identify needs, co-create solutions, and generate share value. This ongoing collaboration enhances community wellbeing and reinforces our role as a partner, amplifying our positive social impact.

We aspire to maximize the positive impact we generate in each community where we operate, acting as a good neighbor and a long-term partner in local social development.

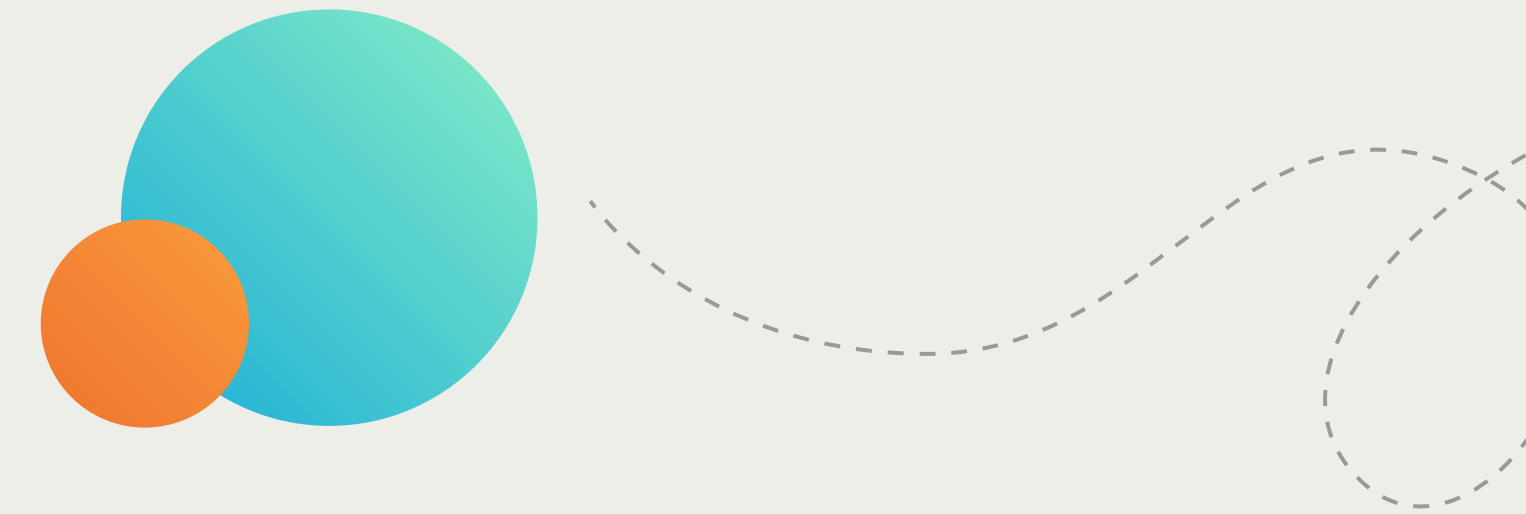
Operating Model and Leading Team

Our Chief Talent and Culture Officer endorses these activities and ensures they are embedded across all OUs. While volunteering and food donation initiatives are monitored from central areas, regional teams identify mechanisms to address local shared challenges.

Since we are part of these communities, we maintain open communication channels and keep our operations accessible through our Transparency Helpline and different community dialogues.

Currently, volunteering and food donations initiatives are the Company's primary engagement tools, which enable it to maximize positive impact.

In 2025, we formalized our community engagement framework and developed tailored food donation policies for Mexico and Europe, establishing clear guidelines for creating positive impact in the communities we serve.



VOLUNTEERING

Led by our regional Human Capital teams, Sigma Foods’ volunteering strategy is designed to promote engagement among our employees while contributing positively to the communities where we operate.

In 2025, we strengthened this program by consolidating a global volunteering community, recognizing site ambassadors as strategic contributors. Fifty representatives worldwide were selected and trained to help design impact initiatives aligned to our core business.

THE THREE PRIORITY CAUSES THAT GUIDE OUR VOLUNTEERING EFFORTS ARE:

NOURISHMENT.

Promoting access to food as a foundation for comprehensive community development.

ENVIRONMENT.

Encouraging ecological awareness and actions that generate positive environmental outcomes.

COMMUNITY SERVICE.

Advancing social inclusion and supporting vulnerable groups through solidarity-driven initiatives.

FOOD DONATIONS

Food donations serve as our strategic mechanism to contribute to food insecurity. In 2025, Sigma Foods maintained donation flows and strengthened alliances with our strategic partners. In addition, we restructured our processes to guarantee that all donations are managed through food banks, contributing exclusively through institutions that meet established operational and ethical standards.



ALFA FUNDACIÓN

Through ALFA Fundación, Sigma Foods supports long-term social mobility by empowering high-potential students from communities in the Monterrey metropolitan area. The program offers a ten-year educational pathway beginning in middle school, full scholarships for high school, and university support in Mexico and abroad. With a mission to develop intellectual, creative, and socioemotional talent, ALFA Fundación provides an environment of trust, collaboration, and responsibility that prepares students to complete a university degree and become successful professionals, future leaders, and innovative contributors to society.



Key Actions

Our People, Champions of Sigma Foods' Culture beyond the Company

Our people are the driving force behind Sigma Foods' volunteering initiatives, embodying the values that define the Company's culture and strengthen community ties, expanding its impact by fostering leadership, empathy, and collaboration.

FULFILLING DREAMS

Sigma Foods partnered with the José Adrián Foundation, where employees helped make personal dreams come true for children. They provided meaningful experiences such as visiting the aquarium, going to the movies, meeting football players, and attending soccer matches.

93 volunteers
30 beneficiaries

As part of this collaboration, a special celebration was organized for Children's Day for participants in the "Fulfilling Dreams" campaign. The event was made possible through sponsorships from Sigma Foods' brands and the support of program sponsors, and it featured dinner, a live show, and gifts for all attendees.

14 volunteers
120 beneficiaries

DONATION FOR GIRLS IN VULNERABLE SITUATIONS

The Sigma Toluca volunteer team took a leading role in supporting their community by organizing a special gathering with the girls of "Casa Hogar Alegría," located in Cacalomacán, State of Mexico. During the activity, volunteers successfully delivered personal care donations—including towels, socks, and haircare kits—for all 72 girls at the shelter.

65 volunteers
72 girls benefited

GRAND CAN EVENT

Employees at Clinton Plant participated in this event for the third year in a row. The event challenged teams to collect canned goods and create imaginative structures with them. This year's volunteers built an amazing lighthouse using donated canned goods for a regional food bank in Oklahoma.

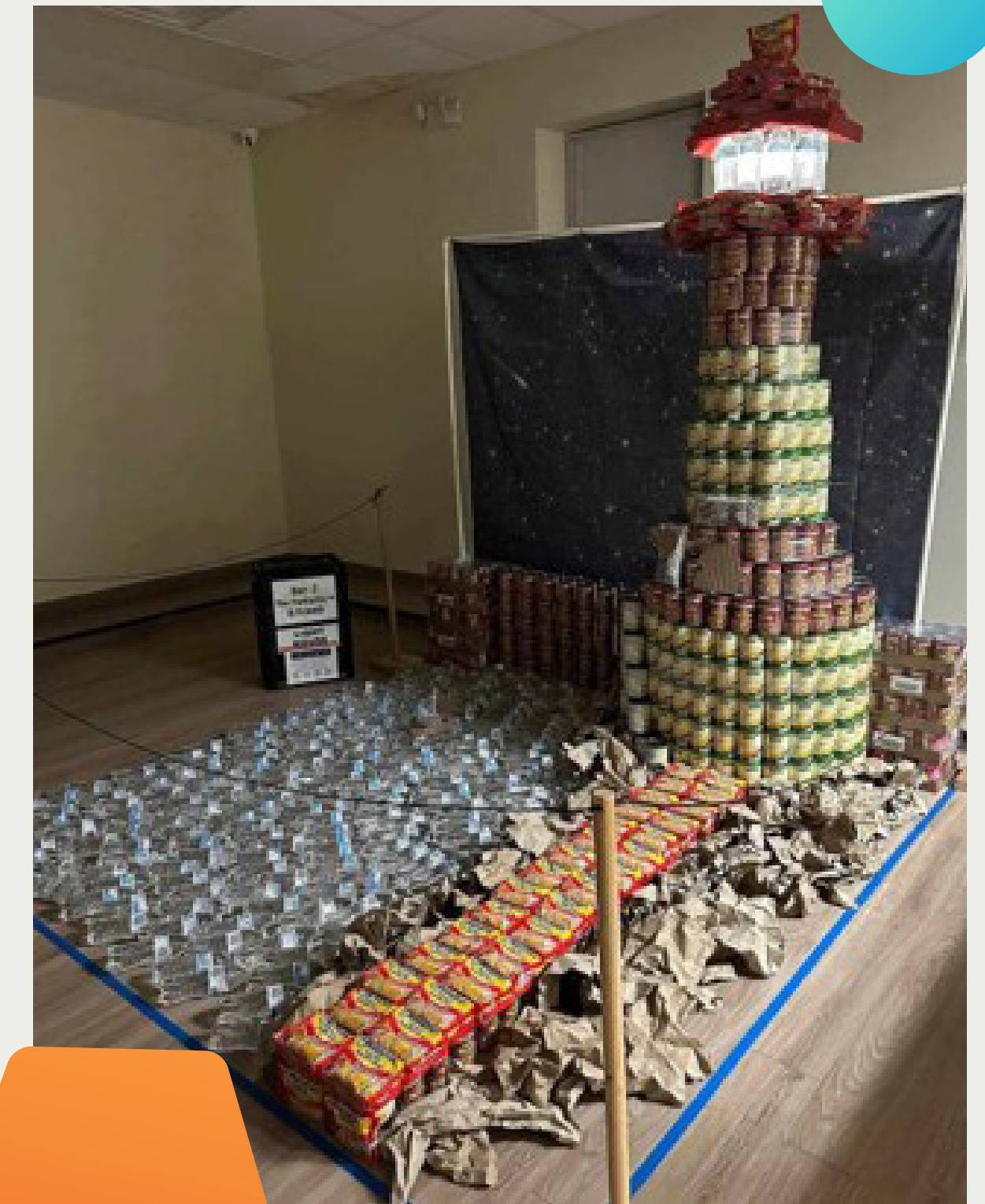
US \$11,850 raised
19,260 pounds of food collected
54,500 meals provided to vulnerable people

WORLD FOOD DAY CAMPAIGN

Across Sigma Foods USA, this year's World Food Day efforts extended far beyond a single event, with nine locations participating in food donations and volunteer activities. Teams brought Better Lives Start with Purposeful Actions to life by supporting access to healthy food and overall wellbeing in the communities where we operate.

These initiatives reflect Sigma Foods' Fundamentals—demonstrating Passion for Consumer through improved access to nutritious food, Mindsets and Behaviors through teamwork and service, and Talent Ownership as team members took initiative to drive meaningful impact. The activities also strengthened employee wellbeing, connection, and sense of belonging.

Sigma Foods USA teams donated 25,589 pounds of food, contributed 82 volunteer hours, and gave US \$1,250 in cash donations.



DAY CARE CENTER 🇧🇪

The Hercules Center provides daily hot meals for 50 children from vulnerable families, and our support directly contributes to their mission of ensuring access to healthy food and education. Caroli Foods' involvement in this project reflects our commitment to the cause: "Delicious food for a better life." The project included both food donations and hands-on volunteering.

36 volunteers

TREE WALK 🇫🇷

In France, we organized a twelve-day walking challenge that brought together three essential dimensions: team spirit, personal wellbeing, and corporate social responsibility. The initiative encouraged employees to stay active and connect with one another, while also linking their individual efforts to a broader environmental impact. For every 15,000 steps recorded, a tree was planted, turning physical activity into a tangible contribution to reforestation. This challenge not only promoted healthier lifestyles, but also reinforced our commitment to sustainability.

403 employees participated

BLOOD DONATION CAMPAIGN 🇪🇺 AND EUROPE

As part of Sigma Foods' commitment, we carried out a multinational blood donation campaign in partnership with the Red Cross across several of our operating countries. This coordinated effort mobilized employees, local teams, and partner organizations to help address ongoing blood supply shortages and support lifesaving medical treatments in the communities we serve.

285 employees participated

RONALD MCDONALD HOUSE VISIT 🇮🇹

In 2025, Sigma Foods Peru organized a visit to the Ronald McDonald House, where employees spent meaningful time with children, adolescents, and their families who travel from across the country to access specialized medical treatment. Volunteers created moments of joy and play, offering emotional support to families navigating complex health challenges.

In addition to the visit, volunteers delivered donations to help ease the burden on parents and caregivers who accompany their children throughout their treatment process. This initiative reflects our dedication to strengthening community well-being and supporting organizations that provide critical care and shelter to families during difficult times.

20 volunteers
100 beneficiaries



Creating Positive Impact in the Communities We Serve

MANO CON MANO PROGRAM (GLOBAL)

The Mano con Mano initiative invites employees to support coworkers who have been affected by climate-related disasters. Through this program, our workforce demonstrates solidarity by contributing resources that directly assist colleagues facing urgent and difficult situations.

Employee participation is consistently swift and generous, reflecting a strong culture of empathy and collective responsibility. Sigma Foods strengthens this impact by matching all employee contributions, effectively doubling the support delivered to affected team members. This combined response has provided hope, relief, and tangible assistance to those navigating the aftermath of climate emergencies.

The initiative reinforces our commitment to resilience, human wellbeing, and mutual support, key elements of our social sustainability strategy.

SUPPORTING NEW AGRICULTURAL AND FOOD SYSTEMS

Groupe Aoste collaborated with the Terra Isara Fund, an initiative dedicated to shaping and advancing new agricultural and food systems supported by an agri-food engineering institution. The Fund seeks to promote production models capable of delivering sufficient quantities of safe, healthy food while safeguarding natural resources and strengthening long-term environmental resilience.

At the same time, Terra Isara aims to ensure that farmers and agricultural workers achieve decent living conditions by promoting fair value distribution across the entire food value chain. Through this partnership, Groupe Aoste contributes to the transition toward more sustainable, equitable, and resilient food systems.

RAIN SCHOOLS

In Mexico, we partnered with Isla Urbana, a nonprofit organization dedicated to addressing water scarcity. During 2025 we supported schools located in water-stressed areas by installing rainwater harvesting systems and promoting water conservation practices among students

4 schools equipped with rainwater harvesting systems in Toluca, Texcoco, Lerma, and Jilotepec (Mexico City)
1,036 students benefited
+859 liters of annual water capture potential (890 m³)

Nurturing Communities through Food Donations

Through our partnerships with food banks, Sigma Foods actively contributes to advancing SDG 2: Zero Hunger. These collaborations ensure that food donations are managed responsibly and delivered in optimal condition, strengthening food security and extending our impact to vulnerable communities.

RED DE BANCOS DE ALIMENTOS DE MÉXICO BAMX

Through the BAMX Network, our strategic partner with nationwide reach, we ensure efficient and transparent food redistribution across Mexico. This collaboration strengthens traceability, reinforces compliance with institutional guidelines, and guarantees that donated products create measurable social value.

In 2025, the Company's contributions to the BAMX Network supported approximately 4,000 communities, as well as key partner organizations such as Cáritas de Monterrey. These efforts demonstrate the broad impact of our social initiatives and the effectiveness of our redistribution strategy in reaching vulnerable populations.

+1.74 tons of donated food
US \$6.9 million in-kind donations

Progress

2025 Sustainability Commitments:

Volunteering participation

10% of employees participating in volunteering initiatives



OUR ACHIEVEMENT:

22%

2025 Sustainability Commitments:

Food Donations

Donate 25,000 tons of food (since 2015)



OUR ACHIEVEMENT:

29,973 tons

PARTNERS

Working Together with our Supply Chain



Responsible Sourcing

GRI 308, 414: 3-3
GRI 308-1, 308-2, 414-1, 414-2

Why it Matters

Sigma Foods works to integrate sustainability principles across its upstream value chain, seeking to build long-term relationships with our suppliers while promoting their development.

We seek that our supply chain operates in alignment with our values, contributing to the generation of sustainable value for our stakeholders.

Responsible sourcing is a strategic approach that supports our long-term value creation.

Operating Model and Leading Team

Our CFO leads the Company’s global sourcing strategy, guiding the Procurement team in addressing the risks and opportunities that arise throughout the supply chain. Under his leadership, Procurement plays a central role in ensuring resilience and efficiency, working closely with the Sustainability and Quality teams, which are led by our Chief Technology and Sustainability Officer (CTSO). This governance structure fosters strong cross-functional alignment and supports responsiveness to stakeholder expectations, evolving regulatory requirements, and international best practices.

RESPONSIBLE SOURCING CODE

The Responsible Sourcing Code outlines the requirements, expected practices, and regulatory and industry standards that apply to Sigma Foods’ supply chain in alignment with the United Nations Sustainable Development Goals.



Visit our Responsible Sourcing Code here.



Key Actions

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.

Responsible Supplier Assessment (Global)

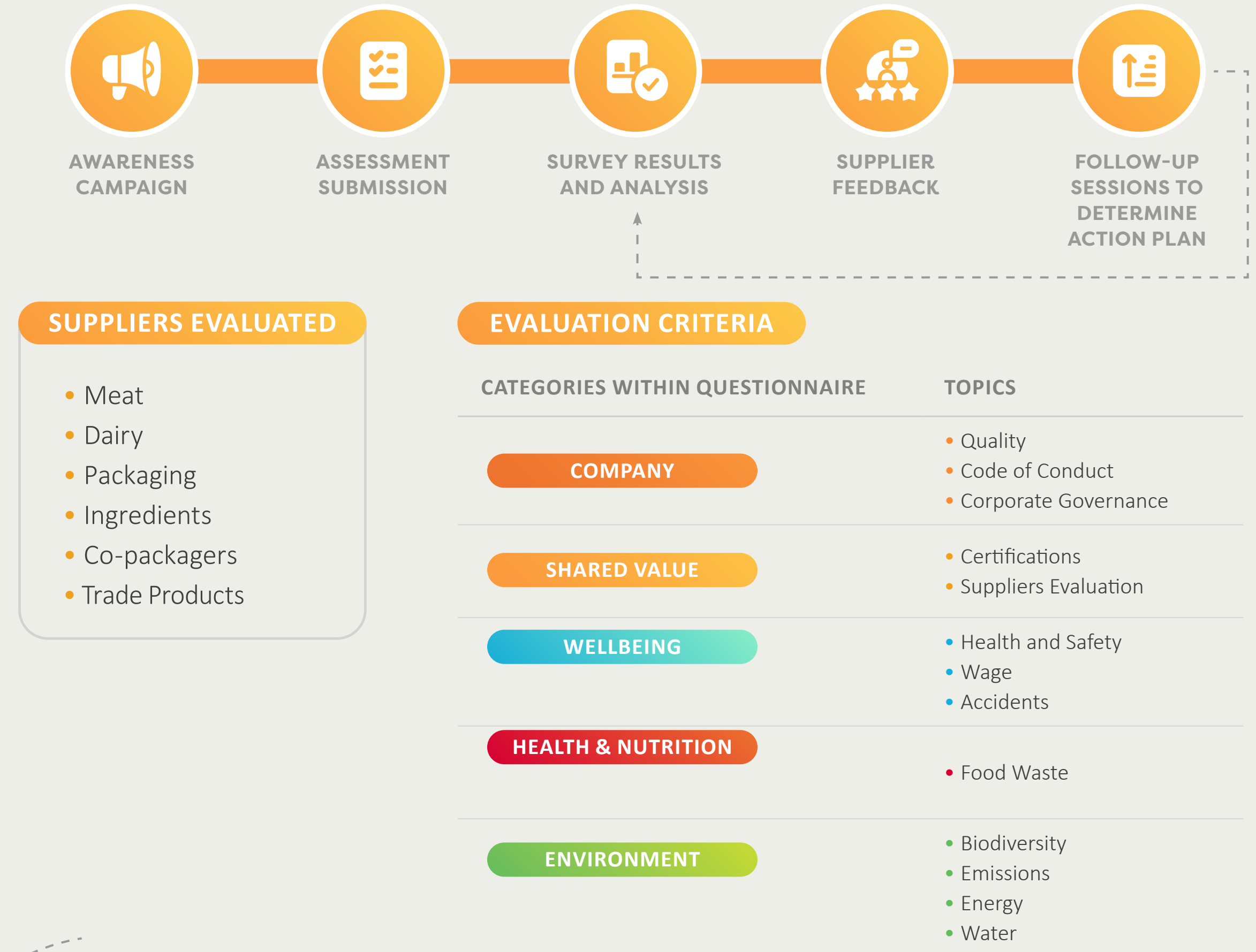
Sigma Foods has implemented responsible sourcing questionnaire for suppliers representing 80% of total purchases. This evaluation is anchored in four key pillars: shared value, wellbeing, health and nutrition, and environmental stewardship. The assessment requires suppliers to demonstrate compliance through relevant certifications and adherence to established global frameworks. In addition, we are proactively addressing critical issues—including animal welfare and deforestation—tailored to the specific raw materials we source and the maturity of each supplier’s certification status.

In 2025, we updated our Responsible Supplier Assessment methodology for the 2026 evaluations. This questionnaire was redesigned to address priority topics raised by our stakeholders, reinforcing our ability to evaluate supplier performance comprehensively.

Through our assessments we work together with our suppliers in their process towards stronger sustainability practices.

82.5% of our suppliers were classified as responsible suppliers.

Responsible Sourcing Evaluation Process



In Europe, we upheld our ISO 20400 certification for ingredient procurement and, in 2025, expanded its scope to include meat suppliers—strengthening consistency and across our sourcing practices.

Annual Sigma Foods' Supplier Event

We continued hosting our Annual Sigma Foods' Supplier Event in Phoenix. This event creates a high-level forum for collaboration that brings together executive leadership, procurement teams, and strategic suppliers for multi-day working sessions.

Over the past two years, the Sustainability teams have conducted one-on-one meetings with suppliers to understand their progress and share best practices, including decarbonization actions and packaging alternatives.

At the Annual Event, we recognized 33 suppliers who achieved the designation of responsible suppliers.



Fomento Lechero

Through the *Fomento Lechero* program, the Company works hand in hand with milk producers in Mexico, Costa Rica, and the Dominican Republic. This program aims to ensure that Sigma Foods has a reliable milk supply that meets the quality standards required by our operations. Through this program, training is offered to both small and large producers so they can achieve more efficient production by adopting new technologies for their cattle, improving feeding practices, enhancing herd health monitoring, and more.

In Mexico, we collaborated with +300 milk producers.

- In **Mexico**, digital systems were implemented to measure milk quality.
- In **Costa Rica**, we provided support on nutritional planning and dieting optimization and strengthened our processes for risk mitigation.
- In **Dominican Republic**, we optimized our milk collection routes to reduce costs and emission.

Progress

2025 Sustainability Commitments:

Reach 80% of purchases from suppliers with enhanced sustainability practices



OUR ACHIEVEMENTS:

82.5%

Animal Welfare

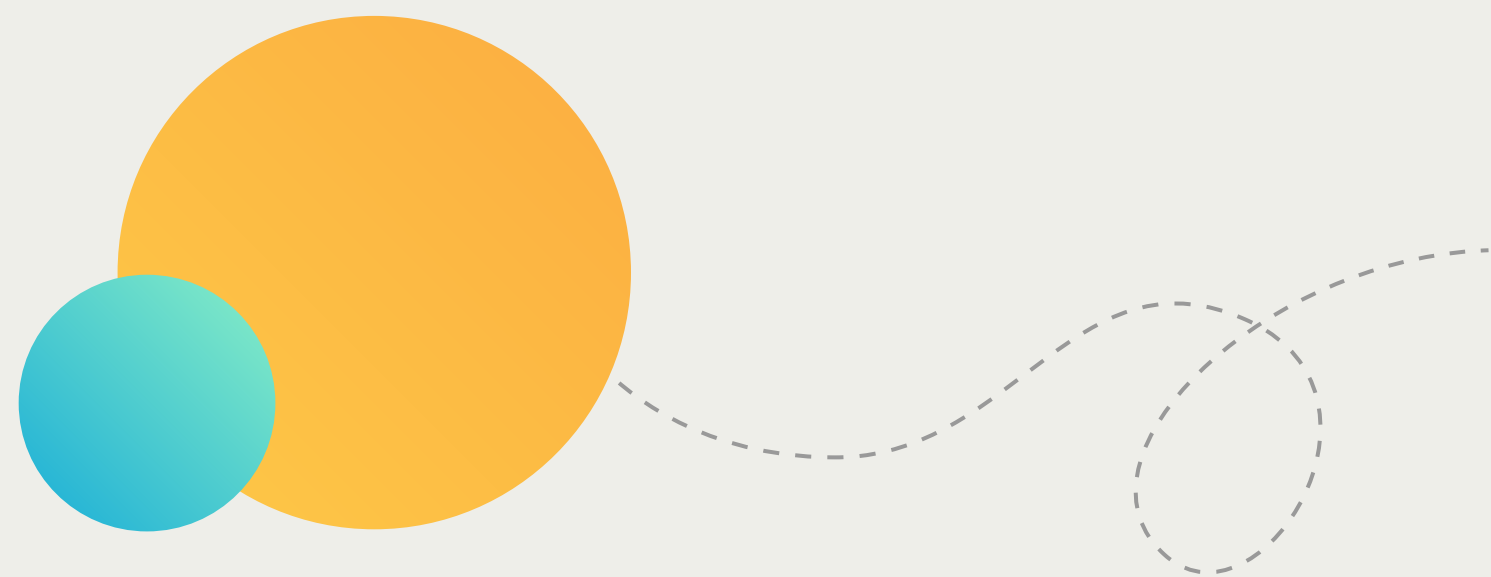
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Why it Matters

Animal welfare is linked to product quality, food safety and productivity. Proper animal care contributes directly to healthier animals, and more resilient supply chains. Our approach to animal welfare is based on international standards and collaboration with our suppliers.

Operating Model and Leading Team

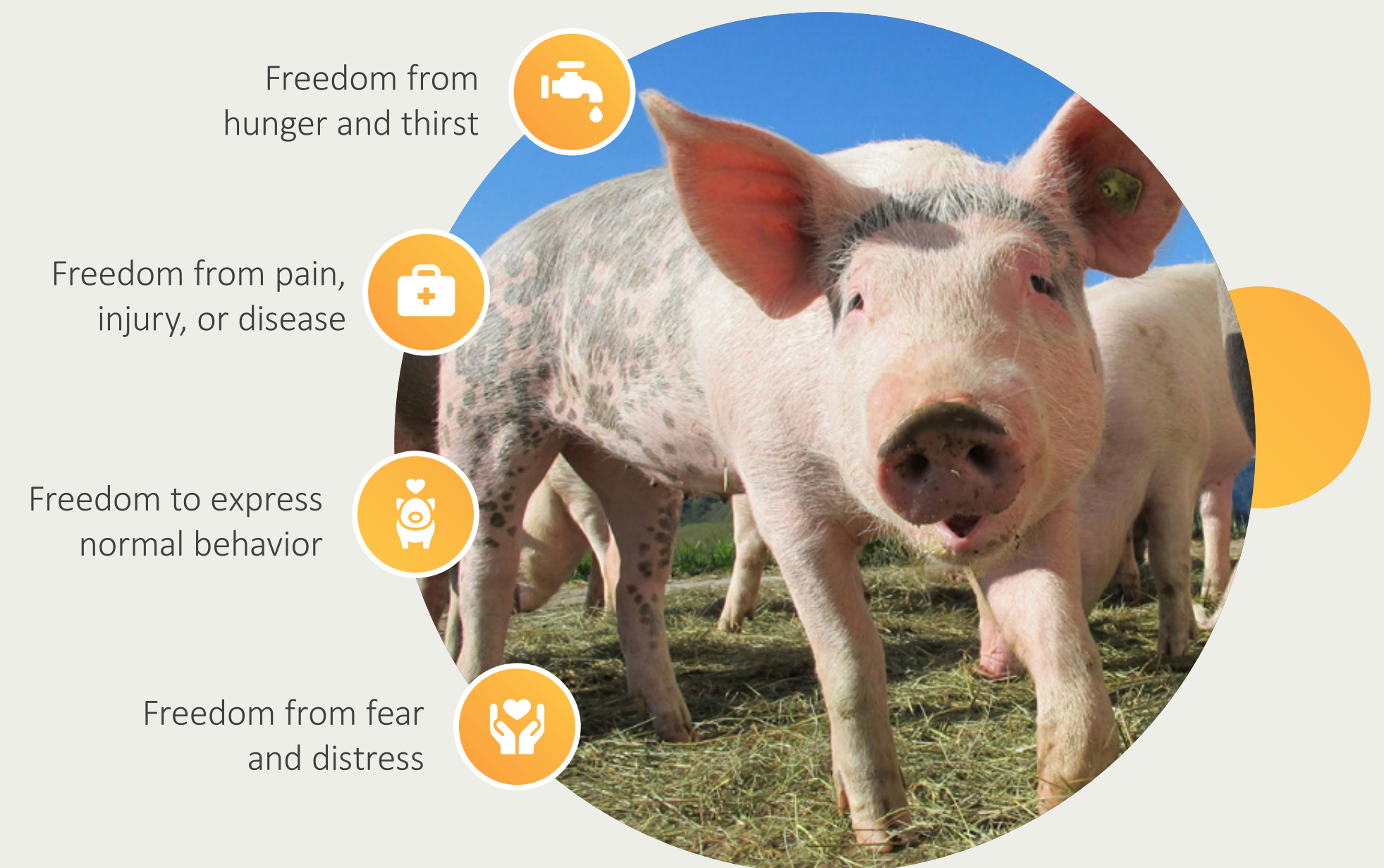
We manage animal welfare through Sustainability and Supply Chain teams, working closely with Quality, Procurement, and Operations to ensure consistent implementation, supplier engagement, and continuous improvement.



ANIMAL WELFARE POLICY

In 2025, our CEO and CTSO signed our Animal Welfare Policy, which establishes Sigma Foods' commitments and requirements for its own operations and supply chain.

The policy is supported by an internal Animal Welfare Guide for suppliers, which translates high-level commitments into actionable criteria and improvement pathways. This guide is based on globally recognized frameworks, including the World Organization for Animal Health (WOAH) and the Meat Institute (United States), and provides clear guidance aligned with the Five Freedoms of Animal Welfare:



Visit our [Global Animal Welfare Policy here.](#)

Key Actions

AW: Working with Animal Welfare protocols/certifications.

Certification involves comprehensive traceability audits, ensuring that products originate from certified suppliers. Animal welfare certifications ensure that animals have dignified treatment through rearing, handling, transportation and harvest.

Following the adoption of our Animal Welfare Policy, we continued advancing certification and verification efforts across our operations. We maintained Animal Welfair® certifications in multiple plants across Europe, Mexico, and Costa Rica.

COUNTRIES WORKING* WITH ANIMAL WELFARE CERTIFICATIONS

 Belgium

 Portugal

 Costa Rica

 Spain

 France

 The Netherlands

 Mexico

 United States

 Peru



We are proud to be the first company to introduce Animal Welfair® certification in Latin America, reinforcing our leadership in this area.

* Countries with suppliers and/or operations with animal welfare certifications.

PLANET



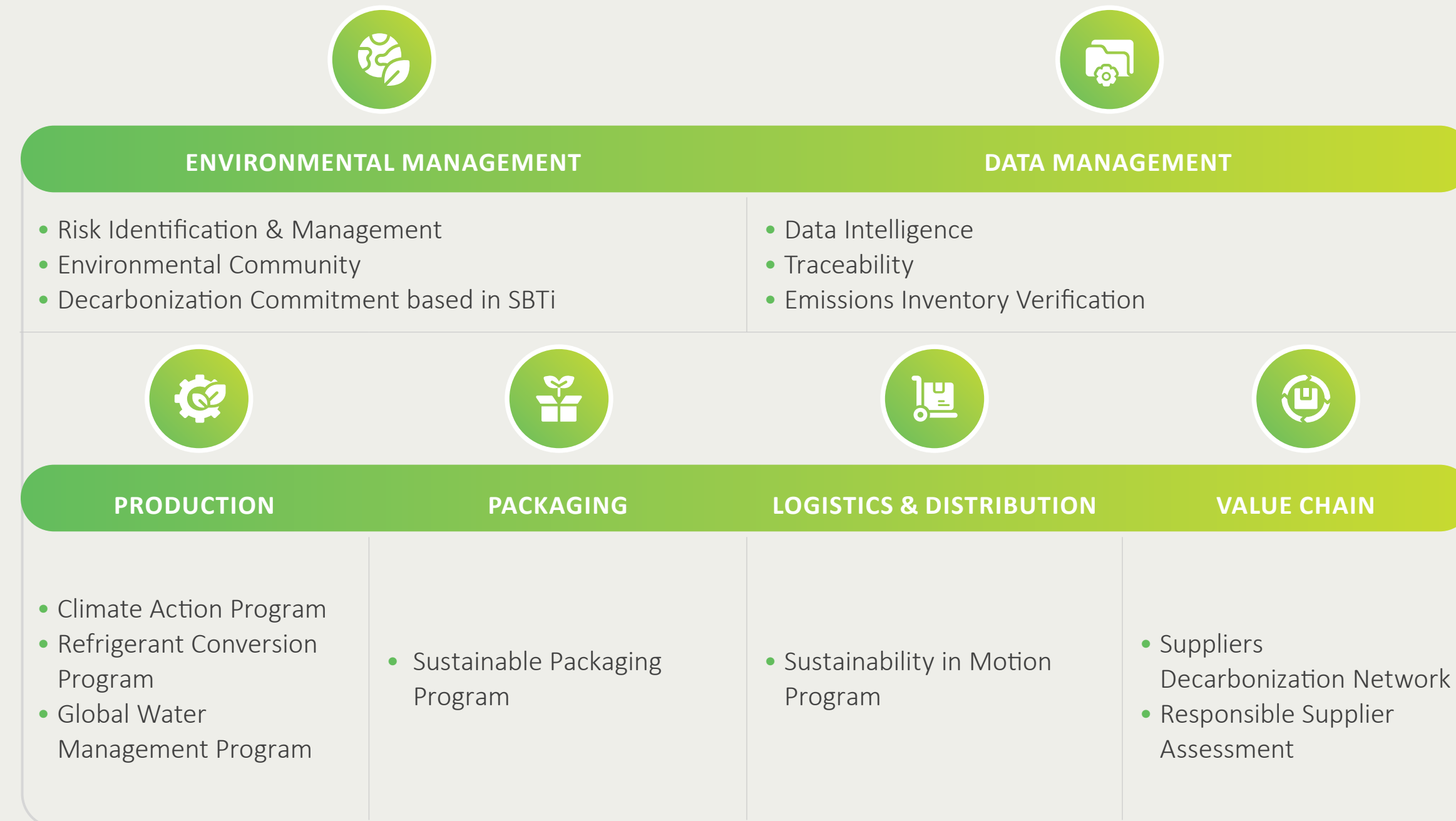
Preserving the Planet's Natural Resources



Preserving the planet is a core pillar of Sigma Foods' long-term resilience and operational excellence strategy. We manage climate, energy, water, waste, and packaging impacts through structured governance, measurable targets, and disciplined capital allocation.

Our approach combines engineering innovation, efficiency improvement, and performance monitoring.

The Company's efforts are organized into six key areas: Environmental Management, Data Management, Production, Packaging, Logistics & Distribution, and Value Chain.



Climate Action

GRI 302, 305, 308: 3-3

GRI 302-1, 302-3, 305-1, 305-2, 305-4, 305-5, 308-2

Why it Matters

At Sigma Foods, climate action is a strategic priority embedded in our operational model and long-term growth strategy. We acknowledge that climate change presents both systemic risks and structural opportunities for our business and our value chain.

We take on its responsibility to support the transition to a low-carbon economy while strengthening the resilience of its operations. Efficient use of resources is essential for sustainability and competitiveness.

Operating Model and Leading Team

Our Climate Action strategy is led by our Chief Technology and Sustainability Officer (CTSO), supported by the Water & Energy and Sustainability Teams.

Climate performance is reviewed through structured governance channels:

- Scope 1, 2, and 3 emissions are tracked by source, enabling visibility of operational drivers and progress against targets.
- OU Directors review climate performance and action plans with their teams in dedicated sustainability sessions, ensuring accountability at the regional level.
- The CEO and Management Team receive regular sustainability performance updates through structured governance meetings, reinforcing ownership of climate action at the highest leadership level.

Our **Climate Action strategy** is divided into two pillars: Own operations (Climate Action Program) and Value Chain.

OWN OPERATIONS (CLIMATE ACTION PROGRAM):

Our Climate Action Program approach focuses on the primary sources of Scope 1 and 2 emissions: electricity, refrigeration systems, and fuel use across operations and logistics.



Increase efficiency in energy consumption



Maximize the use of electricity from cleaner or renewable sources



Expand the use of cleaner fuels



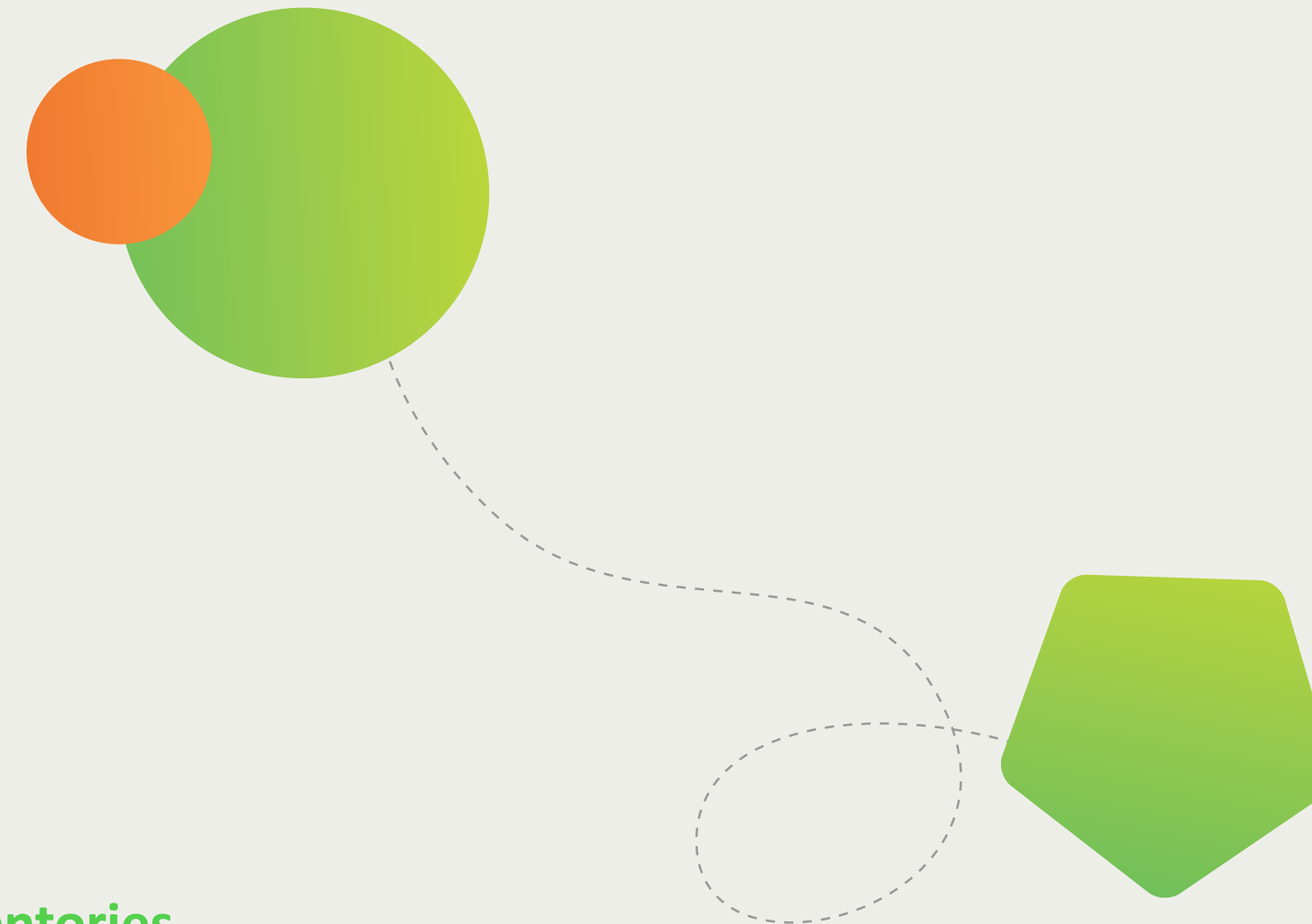
Employ new technologies in our distribution fleet



Transition to refrigerants with low or zero global warming potential

VALUE CHAIN:

The Value Chain & Circular Economy team, under the central Sustainability area, works with the Procurement and Quality teams to integrate sustainability criteria into supplier evaluation and selection, and advance in our Scope 3 decarbonization objectives.



EMISSIONS INVENTORY

We have verified our historical emissions inventories for 2019 (baseline), 2022 and 2024 for Scopes 1, 2 & 3 according to ISO 14064-3 guidelines.

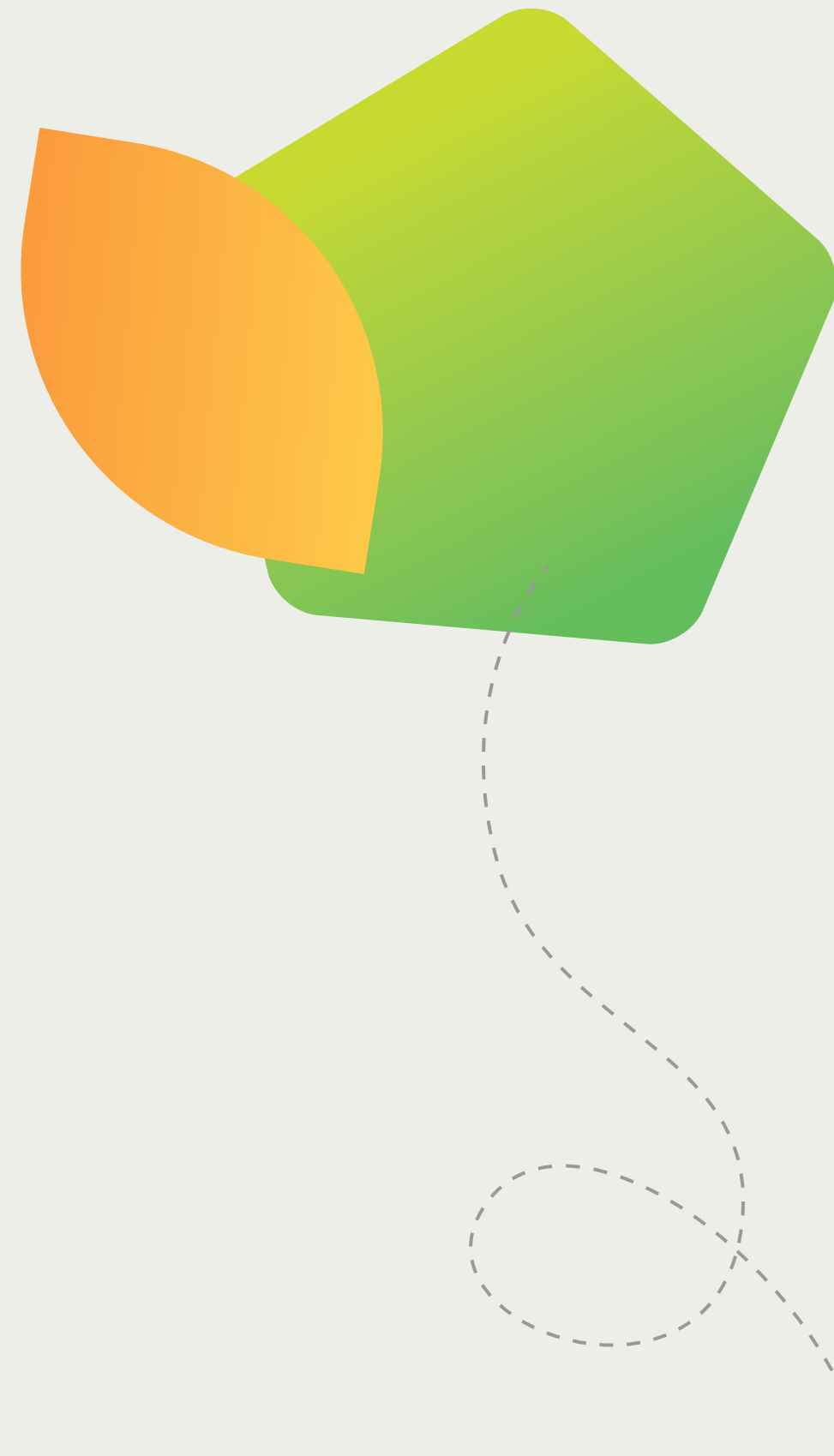


Visit our [Greenhouse Gas Emissions Policy](#) here

K tons CO ₂ e	2019 baseline*	2023	2024	2025
Scope 1	399.46	415.28	401.71	394.95
Scope 2 (MB)	190.70	179.14	197.58	274.43
Scope 3*	11,331.05	11,801.03	12,602.82	-

Note: Excludes assets sold operations.
Scope 3 emissions for 2025 are currently under calculation.





Scope 3 category (K tons CO ₂ e)	2019 baseline*	2023	2024	2025
1. Purchased goods and services	10,252.88	10,822.36	11,483.13	— Under calculation
2. Capital goods	54.05	83.43	184.33	
3. Fuel and energy-related activities	121.49	80.30	104.67	
4. Upstream transportation and distribution	321.41	338.96	274.27	
5. Waste generated in operations	90.81	45.52	45.17	
6. Business travel	6.73	4.76	10.39	
7. Employee commuting	110.91	112.30	127.92	
8. Upstream leased assets	62.94	48.27	15.41	
9. Downstream transportation and distribution	131.02	118.58	165.65	
10. Processing of sold products	Not applicable	Not applicable	1.35	
11. Use of sold products	Not applicable	Not applicable	Not applicable	
12. End-of-life treatment of sold products	178.81	146.54	190.54	

Note: Excludes assets sold operations.
Scope 3 emissions for 2025 are currently under calculation.

ELECTRICITY CONSUMPTION

Total electricity consumption (MWh)

2023	705,872.17
2024	713,598.05
2025	682,684.38

Total energy consumption from renewable sources (MWh)*

Source	2023	2024	2025
Solar panels	20,290.15	19,897.18	19,014.03
Wind power	116,777.90	111,230.19	120,652.63
Other	86,636.35	59,906.36	64,787.19
Total	223,704	191,033	204,453.86

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



Key Actions

Own operations (Scope 1 and 2 initiatives)

ENVIRONMENTAL COMMUNITY

Our Environmental Community includes over 130 Sigma Foods' members from all OU's, dedicated to promoting environmental excellence by reducing resource consumption for both environmental and economic benefits. During periodic meetings, members share projects and ideas to lower water and energy usage, enabling the standardization of initiatives across various regions.

ANNUAL WATER AND ENERGY SUMMIT

During 2025, we held the fifth edition of the Water and Energy Summit, a strategic platform designed to accelerate innovation, operational excellence, and cross-regional collaboration in resource efficiency.

The Summit convened engineering, environmental, and operations leaders from all our regions to present high-impact projects focused on reducing water consumption, energy use, and associated emissions. Projects were evaluated based on measurable impact, scalability, innovation, and financial return.

Europe: An expert control was implemented in Torrijos which allows teams to reduce energy and maintenance costs by adjusting pressure and temperature, temporary parameters and other compressor functionalities (greater details are disclosed in the upcoming section: Refrigeration).

GREEN CAPEX

Our Climate Action Program is backed by our Green CAPEX framework which evaluates decarbonization projects aligning financial metrics with sustainability indicators. This approach allows the Company to align its climate ambition with investors' expectations.

• Evaluated indicators for each project:

- Projects with low or zero greenhouse gas emissions
- % of total greenhouse gas emissions mitigated
- Tons of CO₂ reduced per USD 1,000 invested
- Return on Investment (ROI)

Projects within the scope of Green CAPEX include the following the following topics:



Transportation



Cleaner fuels



Refrigeration



Cleaner sources of electricity

TRANSPORTATION

Electrification of operations and transport remains a priority to reduce direct fuel consumption. As part of our initiatives to tackle climate change, we developed our Sustainability in Motion Program, which has two different workstreams: evaluating competitive technologies and refrigeration systems that reduce GHG emissions while maintaining optimal conditions to ensure food safety and freshness, and optimizing our distribution routes to improve fuel efficiency.



Mexico: In 2025, we concluded a three-year pilot phase for fleet electrification. Over the pilot period, 62 vehicles were incorporated across operations.

The transition to electric mobility directly reduces Scope 1 emissions from fuel combustion while preparing for future regulatory and technological shifts.

CLEANER FUELS

We are constantly exploring opportunities to decarbonize our use of fuel. These initiatives include 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 efficiently use energy with lower environmental impact.

We advanced our transition toward lower-carbon energy sources through certified biomass implementation. We continue evaluating opportunities to expand certified biomass and other low-carbon fuel alternatives where technically and economically viable.

-  **Portugal:** In Rio Maior a biomass project aims to reduce more than 4,800 tons of CO₂e (Scope 1 emissions), replacing conventional fossil fuels for thermal processes.
-  **Ecuador:** In Sangolqui, another biomass project started its operations replacing conventional fossil fuel sources in thermal processes. This initiative is expected to achieve an annual reduction of 1,500 tons of CO₂e (Scope 1 emissions).

REFRIGERATION

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

In 2025 we strengthened our internal guidance frameworks and technical criteria to progressively reduce environmental risk. We improved our refrigerant data management, enabling faster corrective actions and more precise identification of risk areas.

Local refrigeration and maintenance leaders collaborate closely with the Water & Energy team and refrigerant specialists to ensure consistent reporting and implementation of best practices. Plants maintain logbooks to monitor refrigerant inventory and identify leak causes. Through preventive maintenance practices and we reduce fugitive emissions.



CLEANER SOURCES OF ELECTRICITY

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, cleaner energy, and cogeneration, are part of the sources of energy used in our operations. We do this by investing in new technologies and developing management systems.

Renewable energy investment

In 2025, we continued investing in on-site renewable generation. Solar panel projects continue advancing in Europe (Portugal, Belgium, and Romania). These investments directly reduce emissions and enhance long-term energy resilience.

Portugal: We advanced our decarbonization roadmap through the installation of on-site solar panels, reinforcing our commitment to energy transition and operational resilience. With an installed capacity of 1,700 kW, the system generates approximately 3,000 MWh annually, covering 19% of the plant's total electricity consumption. Designed with a 30-year project lifetime, the installation will drive energy cost savings avoiding approximately 552 tons of CO₂e emissions per year.

Renewable energy procurement

In parallel with on-site investments, in 2025 we increased our renewable electricity procurement and continued with previous agreements.

Mexico: Within the reported year, Noreste plant became the first facility operating with 100% wind electricity in Mexico.



Belgium, Spain, Portugal and The Netherlands: During 2025, renewable electricity agreements were secured for **Belgium** (100%) and **Portugal** (30%) with implementation beginning in 2026. We also continued with our renewable electricity supply in **Spain** (38%) and **The Netherlands** (100%).

Peru: Renewable contracts continued for 100% renewable sourcing.

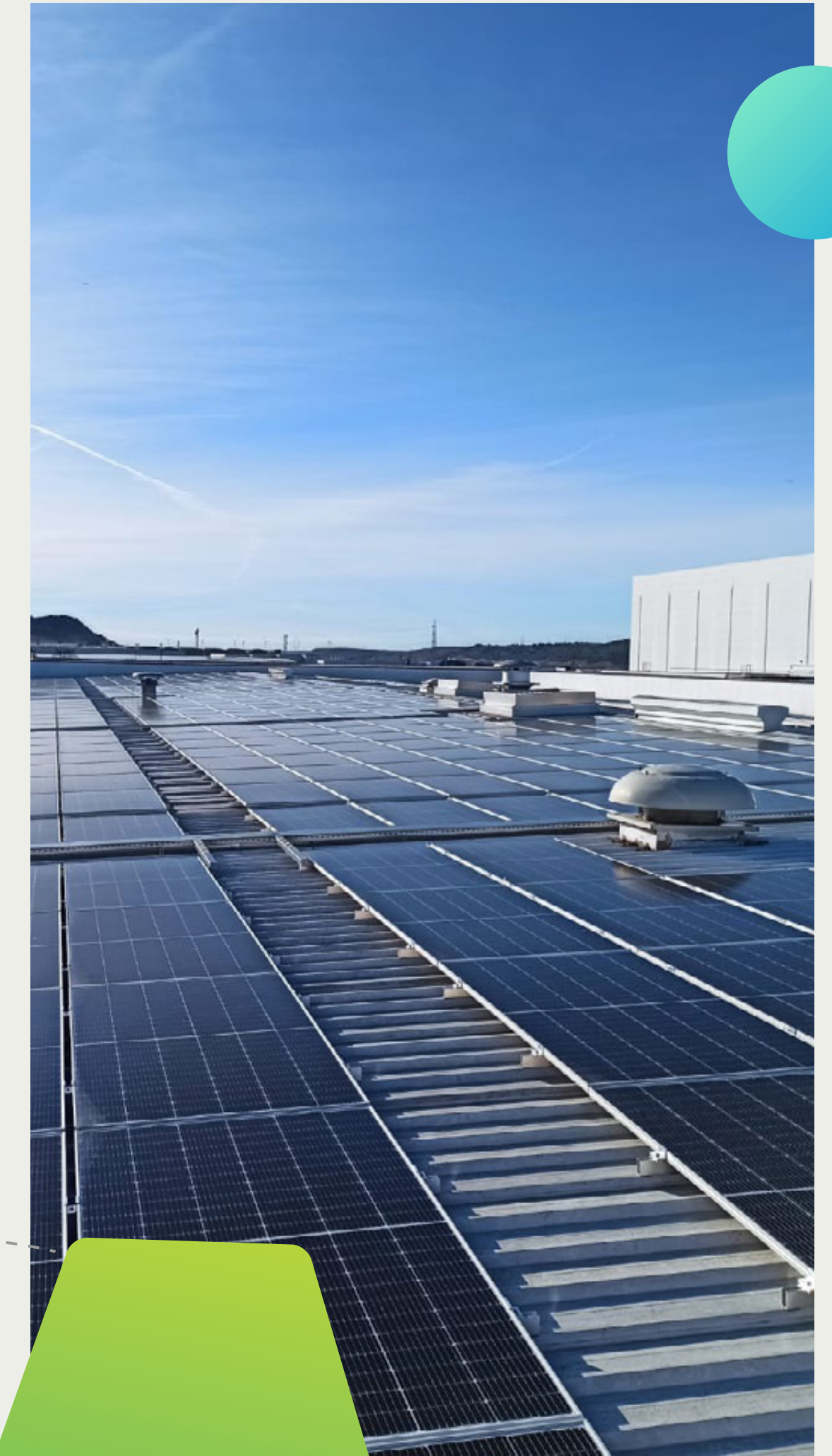
EFFICIENCIES

In 2025, we strengthened our best practices sharing capabilities through the Benchmark team under Operational Excellence unit. A dedicated efficiency-focused taskforce consolidated to identify, replicate, and scale high-impact operational improvements.

The Water & Energy and Benchmark teams work as centralized technical advisors to the Finance team, working transversally with OUs, plant managers, and functional teams to improve efficiencies. Local leaders within each OU are responsible for implementation and performance tracking, while central teams provide guidance, tools, and data consolidation.

Spain: In Torrijos plant, given that refrigeration can represent up to 50% of total plant electricity consumption, this initiative introduces advanced automation and real-time optimization aligned with plant demand and ambient conditions. The system is designed to improve energy performance in ammonia-based natural refrigeration systems. This system's key benefits include:

- 227,000 kWh reduced annually.
- US \$26.8 thousand in annual energy savings.
- 43 tons of CO₂e reduced (Scope 1 and 2).
- 10% reduction in equipment energy consumption.



Value chain (Scope 3 initiatives)

SCOPE 3 METHODOLOGY AND DATA MANAGEMENT

During 2025, we strengthened our internal capabilities to advance data-driven climate management. This included accelerating digitalization efforts to streamline emissions calculations and ensure greater methodological consistency.

We also began accounting for Category 10 emissions after recognizing whey as a by-product—an initiative that underscores our broader commitment to circular economy principles.

Sigma Foods continues advancing in a structured value chain decarbonization roadmap focused on strengthening data integrity, integrating climate criteria into innovation, promoting investments that deliver measurable emissions reductions, and scaling supplier engagement.

DECARBONIZATION NETWORK

Understanding that most of our Scope 3 emissions come from our purchases, we made efforts to boost collaboration through the Decarbonization Network, designed to engage with suppliers by exchanging best practices, benchmarking progress, and accelerating emissions reductions across our value chain. During 2025, our decarbonization network reached 38 suppliers, representing 28.6% of the whole purchased goods of the Company. Through this Network, we understand their challenges, efforts, and obtain more precise emissions data.

Our most significant climate impacts occur across the value chain, making supplier collaboration essential to achieving meaningful emissions reductions.

VALUE CHAIN PROJECTS

Mexico: Feed Additives

We have tested feed supplementation pilot projects with Mexican dairy farms that are part of our Fomento Lechero program to incorporate them into the cows' diet with the objective to reduce methane emissions during the digestion process (enteric emissions) without impacting their health, productivity or milk quality.

These pilots represent meaningful progress towards the implementation of technologies that can enable lower-carbon livestock production.

We tested feed additives in +1,000 cows during six months, reducing the total amount of 300 tons of CO₂e emissions.

Progress

2025 Sustainability Commitments:

20% reduction in CO₂e related to our plants and transportation fleet, per ton of food produced (compared to 2015).

100%

OUR ACHIEVEMENTS:

24%

2025 Sustainability Commitments:

67% of electricity used in our plants from cleaner or renewable sources.

100%

OUR ACHIEVEMENTS:

68%

Science Based Target initiative

- Sigma is committed to reducing its scope 1 and 2 GHG emissions by 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.
- Sigma Europe is undergoing the submission process to establish a Science-Based target aligned to the 1.5 trajectory.

Water Management

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

Why it Matters

Water is important for Sigma Foods' operations and for the communities where we operate. As a food company with facilities in regions experiencing water stress, responsible water stewardship is valuable to our operational continuity, risk management, and long-term strategy.

We recognize that responsible water management is crucial for climate adaptation and nature protection.



Operating Model and Leading Team

The Company's CEO and senior leadership are involved in the development and endorsement of water-related policies and long-term commitments. Progress against water KPIs is reviewed quarterly with executive leadership.

Moreover, all OUs' operational directors are responsible for cascading water objectives into plant-level execution. This structured model ensures that water efficiency and compliance initiatives are implemented consistently across our operations.

Our approach is grounded in efficiency, reuse, infrastructure optimization, and governance supervision. Sigma Foods' strategy's priorities are improving water intensity (m³/ton of product), identifying risks and opportunities, and implementing action plans.

Understanding physical, regulatory, and reputational water risks is imperative to our business continuity. For this approach, we use Waterplan® and WRI Aqueduct to assess site-level water risks across our operations. With Waterplan® we are able to integrate satellite-based external data (including hydrological and basin-level indicators) with internal plant assessments to generate a comprehensive risk matrix where sites are ranked from highest to lowest risk, allowing us to allocate resources strategically and address critical exposures first.



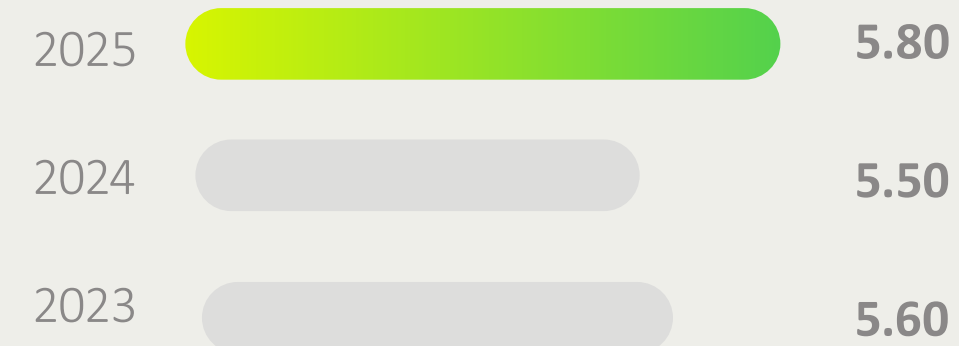
[Visit our Water Management Policy here](#)

WATER MANAGEMENT

Water withdrawal (million m³)



Water withdrawal in water stressed areas (million m³)

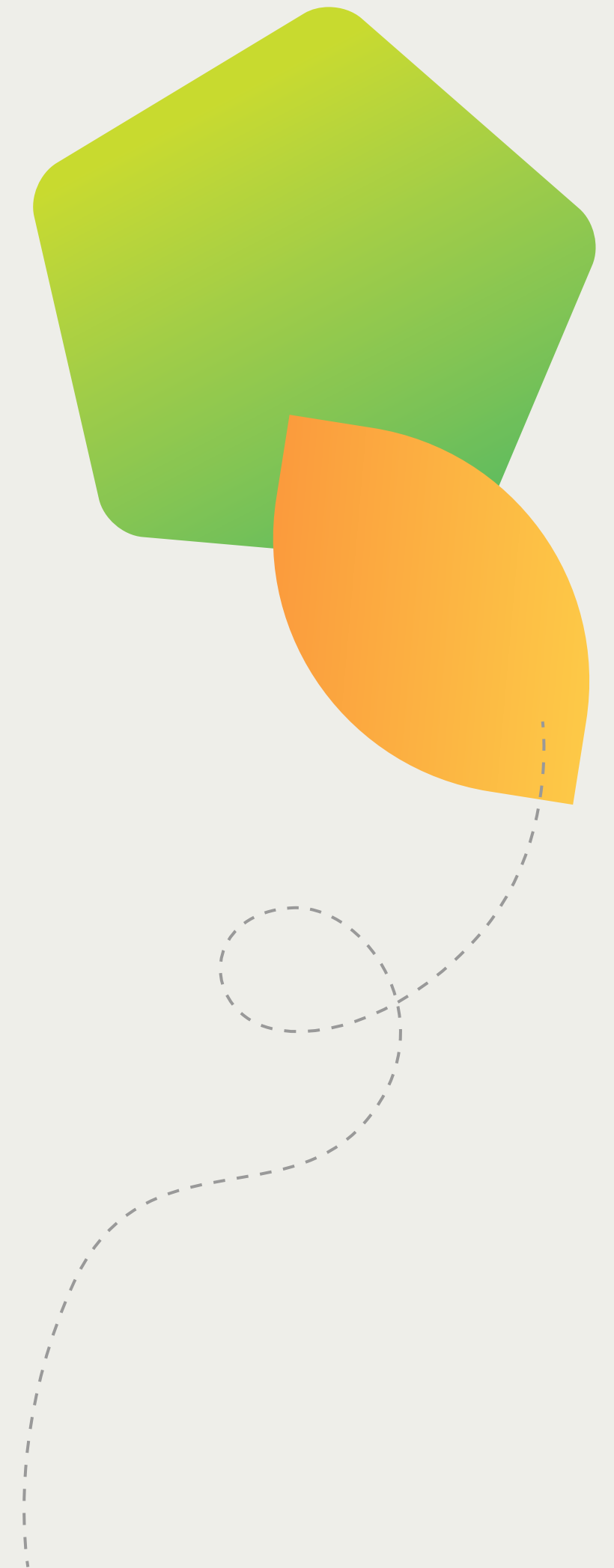


Water withdrawal by source (million m³)

	2023	2024	2025
Surface water	-	-	-
Groundwater	4.75	4.66	5.10
Seawater	-	-	-
Produced water	-	-	-
Third-party water	4.92	5.1	4.76

Water withdrawal in water-stressed areas by source (million m³)

	2023	2024	2025
Surface water	-	-	-
Groundwater	2.68	2.73	2.71
Seawater	-	-	-
Produced water	-	-	-
Third-party water	2.92	2.8	3.09



Key Actions

Annual Water and Energy Summit

Through the 5th edition of the Water and Energy Summit, two water-related projects were delivered, championed by the Environmental Community.

- 🇨🇷 **Continuous Oven Water Reduction (Xalostoc plant):** Through the redesign of the pre-cooling system, as well as brine distribution and reuse optimization, the plant reduced water consumption in its highest-use oven system, achieving:
 - Reduction from 89 m³/day to 12 m³/day.
 - 24,900 m³ of water recovered annually.
 - 3% reduction in water intensity KPI versus 2024.

- 🇨🇷 **Advanced Water Reuse System (Eugenia plant):** The plant upgraded its wastewater treatment process with multimedia filtration, activated carbon, and softeners to enable reuse in condensers. Some of the key benefits are:
 - 7,320 m³ of water to be recovered.
 - 20% reduction in water intensity KPI versus 2024.
 - Increased reuse rate from 49% to 81%.

Water Monitoring Strategy

In 2025, we launched our Water Monitoring Strategy, designed to enhance the management and visibility of water usage through a unified platform and automated flow meters. This initiative enables us to identify the main points of consumption and prioritize efficiency improvements.

- 🇪🇸 At **Campofrio** and **Bureba** plants in **Spain**, we implemented a monitoring system that tracks water flows across key processes, helping us pinpoint the greatest opportunities to increase water efficiency.
- 🇨🇷 At our **Alajuela** plant in **Costa Rica**, an integrated monitoring system for water, energy, and steam has been approved and will be deployed between 2025 and 2026.

Wastewater Treatment

We operate wastewater treatment plants across our facilities to ensure regulatory compliance and responsible discharge. We continue expanding reuse systems in our production sites, particularly in high water-stress regions, incorporating advanced filtration and softening technologies to increase the quality and applicability of treated water. When technically feasible, treated water is reused in cooling systems, sanitation, irrigation, and process support.

- 🇨🇷 **Atitalaquia plant** increased daily water reuse capacity from 150 m³ to 400 m³ through system optimization and infrastructure upgrades.
- 🇨🇷 **Pénjamo plant** implemented an advanced reuse system reaching approximately 8,760 m³ of reused water, primarily in refrigeration systems and irrigation.
- 🇨🇷 **Eugenia plant** achieved 100% reuse of incoming treated water, maximizing circularity within the facility.
- 🇸🇻 **El Salvador** plant improved its waste water treatment plant, by installing mechanisms for water discharge.
- 🇪🇸 Due to the increased production capacity at our **Torrijos** plant, we invested in upgrading our water treatment facility to effectively manage the higher water volumes.

Progress

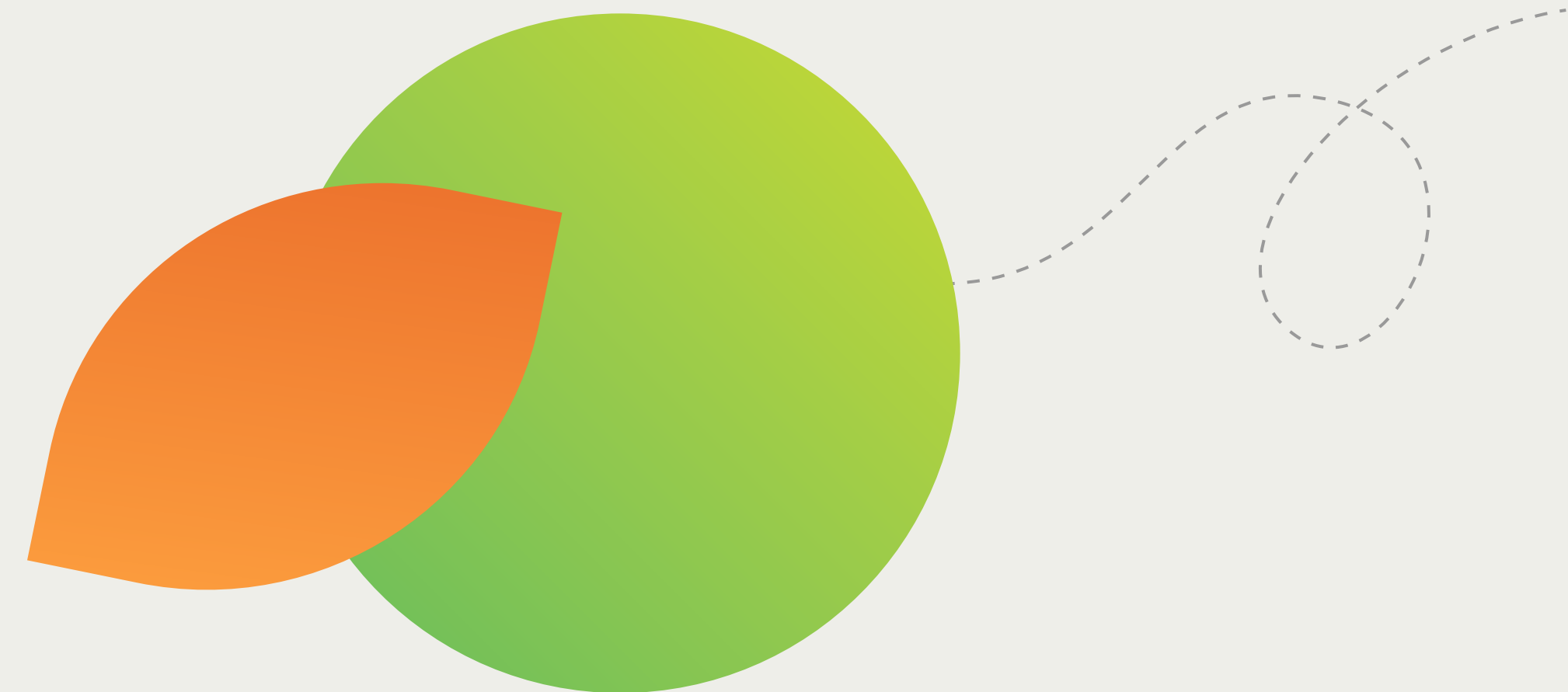
2025 Sustainability Commitments:

20% of reduction in water consumption per ton of food produced (compared to 2018)

100%

OUR ACHIEVEMENTS:

26%



Circular Economy

GRI 306: 3-3

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

At Sigma Foods, circular economy is integrated into how we design, produce, and distribute our products. By reducing waste, optimizing materials, and innovating in packaging, we strengthen operational resilience while contributing to climate mitigation and responsible consumption. Our approach is structured around two priority fronts: Packaging and Waste.

Why it Matters

Food manufacturing naturally produces organic byproducts, packaging residues, and other operational waste streams. Reducing waste generation supports the reduction of the environmental footprint, optimizing resource use, and supporting climate-related efforts. Meanwhile, packaging plays a critical role in ensuring food safety, product integrity, and shelf life—yet it also represents a significant opportunity due to resource consumption and post-consumer waste. Recognizing this dual challenge, we seek to develop innovative packaging solutions that enhance product protection while reducing material use, improving recyclability, and lowering our overall environmental impact.



Operating Model and Leading Team

Waste and Packaging initiatives are managed through a cross-functional model involving Procurement, R&D, Marketing, Operations, and Sustainability.

The R&D Packaging teams integrate circular design principles into our packaging development processes with supplier collaboration. Strategic decisions regarding material selection, design, recyclability, and supplier engagement are reviewed at the corporate level and implemented locally across our markets.

Waste management is embedded in our operational framework and overseen by our Sustainability Value Chain and Circular Economy central team. Plant managers are accountable for waste performance, supported by environmental coordinators at site level and centralized sustainability teams that define policies, targets and monitoring systems.

We operate under standardized environmental management procedures aligned with local regulatory requirements, and we monitor waste generation and diversion through internal reporting platforms integrated into our broader ESG data governance framework.

In 2025, our operations in Europe avoided the use of +267 tons of virgin plastic.

Key Actions

PACKAGING

During 2025, we prioritized the redesign of selected packaging formats to enhance recyclability, incorporating materials that meet performance and food safety standards while improving environmental outcomes. Portfolio-level reviews enabled us to identify opportunities for material reduction and substitution, particularly in primary packaging components with higher environmental intensity.

We continued optimizing packaging weight without compromising product integrity, shelf life or quality, applying eco-design principles from early development stages. Collaboration with strategic suppliers was strengthened to align sustainability criteria with procurement decisions and to explore alternative materials with lower environmental impact. Additionally, we enhanced data management systems to improve transparency and traceability of packaging composition, responding to evolving regulatory and investor expectations regarding plastic management and circular economy performance.

Virgin plastic reduction in Yoplait

We managed a 10% thickness reduction in PS plastics for yogurt containers, resulting in a decrease of 60 tons of virgin plastic in 2025.

Virgin plastic reduction in Aoste brand

This initiative aims to reduce virgin weight by increasing the amount of recycled material from 30% to 60% in the packaging's PET bottom film, with an expected reduction of 213 tons of virgin plastic annually.

Packaging reduction in Portugal

Our operations in Portugal reduced their packaging by 8.5 tons in 2025.

WASTE

In 2025, we accelerated the implementation of our waste reduction and valorization strategy across all operations. We focused on process optimization initiatives aimed at reducing raw material losses and improving yield efficiency along our production lines, integrating waste minimization into our operational excellence framework. At facility level, we strengthened segregation practices at source to improve recovery rates and enhance traceability of waste, supported by clearer internal controls and standardized reporting mechanisms.

Additionally, we expanded the recovery of organic by-products by reinforcing partnerships with certified waste managers and identifying secondary-use channels, such as animal feed and other recovery alternatives, thereby reducing landfill dependency and associated emissions. In parallel, we implemented site-specific landfill diversion action plans and increased employee awareness through targeted training programs and continuous improvement initiatives led by multidisciplinary teams. These efforts not only reduced environmental impact but also contributed to operational efficiency and cost management, reinforcing the financial and environmental materiality of waste management.

Biodigester in the USA

In Oklahoma, a pilot project was launched to divert waste from landfill, using a biodigester to convert our plant's waste into compost.



About this Report

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

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

This is the Tenth Annual Sustainability Report of Sigma Alimentos, S.A. de C.V., a subsidiary of Sigma Foods, S.A.B. de C.V., and covers the period from January 1st to December 31, 2025.

Entities included in the report

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 Foods S.A. de C.V. To learn more about our entities, please refer to the 2025 Annual Report available on our website.

Material topics

To identify the priority topics to include in our report, we considered our Materiality Analysis conclusions, the Sig-

ma Sustainability Strategy, our 2025 Commitments, and the Company's internal planning processes. The results of our 2021 Materiality Analysis, as well as a list of our material topics, may be consulted in the Sustainability section of our website.

Changes in the Company and restatement of information

Following the sales and acquisitions processes carried out during the 2025 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. In addition, non-financial information for our European operations has been validated by an external third party according to NFIS guidelines.

Reporting Standards

This report was prepared with reference to the GRI Standards, the most widely used global methodology for sustainability reporting. 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 any independent external entity.

Sigma Foods, S.A. de C.V.

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