Fundación Alsea, A. C.

Limited assurance report for selected sustainability information included in the Integrated Annual Report 2022 for the year ended December 31, 2022

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Independent Practitioner's Limited Assurance Report for selected sustainability information of Fundación Alsea, A. C.

Information Subject to the Assurance Engagement

We have been engaged by Fundación Alsea, A. C. ("Fundación Alsea" or "Entity") to perform a limited assurance engagement on selected sustainability information included in the Integrated Annual Report 2022 for the year ended December 31, 2022.

Our work was performed by an independent, multidisciplinary team, including assurance practitioners and sustainability specialists.

Our limited assurance engagement was performed solely in respect of the selected sustainability information included in Appendix A. Our assurance report does not extend to information from previous periods or other information included in the Integrated Annual Report 2022, including other information related to such report that may contain images, audio or videos.

Criteria used for the preparation of the information subject to the assurance engagement ("Criteria")

The selected sustainability information included in Appendix A has been prepared and presented in accordance with the internal guidelines of Fundación Alsea, A. C. based on the following concepts:

Number of direct beneficiaries*: represents the number of people provided with food assistance in the period from January 1, 2022 to December 31, 2022.*

Number of meals served: *represents the number of meals served during the period from January 1, 2022 to December 31, 2022.*

Fundación Alsea Responsibility for selected sustainability information

Fundación Alsea is responsible for the preparation of the selected sustainability information in accordance with *internal guidelines*. This responsibility includes the design, implementation and execution of internal controls over the relevant information for the preparation of the selected information that is free from material misstatement, whether due to fraud or error.

Inherent limitations to the Assurance Engagement

Selected sustainability information is subject to inherent uncertainty due to the use of non-financial information, which is subject to greater inherent limitations than financial information, given the nature of the methods used to determine, calculate, sample, or estimate such information. In preparing the selected information, the Entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.

Our Independence and Quality Control

We have complied with the independence and ethical requirements of the *Code of Ethics for Public Accountants* issued by the *International Ethics Standard Board for Accountants* (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Deloitte se refiere a Deloitte Touche Tohmatsu Limited, sociedad privada de responsabilidad limitada en el Reino Unido, y a su red de firmas miembro, cada una de ellas como una entidad legal única e independiente. Conozca en www.deloitte.com/mx/conozcanos la descripción detallada de la estructura legal de Deloitte Touche Tohmatsu Limited y sus firmas miembro.

The Firm applies *International Standard on Quality Management 1 (ISQM 1)* and, accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on selected sustainability information for the year ended December 31, 2022, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000- *Assurance Engagements other than audits or reviews of historical financial information* ("ISAE 3000"), issued by the International Auditing and Assurance Standards Board (IAASB). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability information is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3000 involves assessing the suitability in the circumstances of Fundación Alsea's use of methodologies in accordance with "internal guidelines" as the basis for the preparation of the selected sustainability information, assessing the risks of material misstatement of the selected sustainability information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected sustainability information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Performed inquiries, through which we obtained an understanding of the Entity's internal policies related to the selected sustainability information.
- Performed inquiries, through which we obtained an understanding of Fundación Alsea´s control environment and information systems relevant to the preparation of selected sustainability information but did not evaluate the design of particular control activities, obtain evidence about their implementation or test operating effectiveness.
- Evaluated whether Fundación Alsea´s methods for developing estimates are appropriate and had been consistently applied in the preparation of the selected sustainability information.
- Performed substantive tests on the selected sustainability information referred in this report, to corroborate that the data has been adequately measured, recorded, compiled, and reported through:
    - Inspection;
    - Observation;
    - Inquiry;

The procedures performed in a limited assurance engagement vary in nature and opportunity from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Fundación Alsea's selected sustainability information has been prepared, in all material respects, in accordance with the internal guidelines of its indicators.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability information for the year ended December 31, 2022, was not prepared, in all material aspects, in accordance with the Criteria section of this report.

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Restriction on Use and Distribution

Our report is intended solely for the management of Fundación Alsea, A. C., in accordance with the terms of our engagement letter and should not be used by, or distributed to, any other party.

Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited

C.P.C. David Alejandro Solano Zúñiga
Mexico City, Mexico
September 12, 2023

Appendix A

The following are the internal indicators subject to limited assurance defined by the management of Fundación Alsea.

Description	Metrics
Number of direct beneficiaries	The number of direct beneficiaries assured, by organization, is as follows: Huellas de Pan A.C.: **218** direct beneficiaries. Asociación Mexicana de Bancos de Alimentos A.C.:**2,359,697** direct beneficiaries. Comedor Santa Maria A.C.: **3,157** direct beneficiaries. Save The Children México A.C.: **1,094** direct beneficiaries. Restauración Salud Y Prosperidad A.C.: **2,366** direct beneficiaries.
Number of meals served	The number of meals served assured, by organization, is as follows: Huellas de Pan A.C.: **43,384** meals served. Fondo para la Paz, IAP : **17,254** meals served. Comedor Santa Maria A.C.: **847,555** meals served. Restauración Salud Y Prosperidad A.C.: **26,221** meals served.

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