Independent external auditor’s assurance report

To the Board of Directors of Coca-Cola FEMSA, S.A.B. de C.V.:

Scope

We have been engaged by Coca-Cola FEMSA, S.A.B. de C.V. (the “Company”) to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the Company’s use of proceeds of the Social Bond (the “Subject Matter”) and mentioned in the “Annex 1 – Use of proceeds”, contained in the Company’s Integrated Report ;for the period from January 1 to December 31, 2025 (the “Report”).

We also performed limited assurance reports, in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (“*ISAE 3000 (Revised)”), on the selected sustainability performance indicators within the table referred to as “Annex - Selected sustainability performance indicators on appendix “Independent assurance report” of the Integrated Report and on the sustainability related financial disclosures on section *“Independent Assurance Report”* of the Sustainability-Related Financial Disclosures; our reports dated March 24, 2026 and March 24, 2026, respectively, expressed unmodified limited assurance conclusions thereon.

Other than as described in the preceding paragraphs, we did not perform assurance procedures on the remaining information included in the Integrated Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by the Company

In preparing the Subject Matter mentioned in the “Annex 1 - Use of proceeds”, the Company applied the criteria established by the Sustainable Bond Framework mentioned in the “Annex 2 – Custom criteria”, (Criteria).

Company’s responsibilities

Company’s management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

Mancera, S.C. (“Mancera”)’s responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the ISAE 3000 (Revised), and the terms of reference for this engagement as agreed with the Company on September 12, 2025, as well as with the amending agreement on December 15, 2025. This standard requires that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a Report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and the ethical requirements in accordance with the *"Código de Ética Profesional del Instituto Mexicano de Contadores Públicos*" ("IMCP Code"), and have the required competencies and experience to conduct this assurance engagement.

Mancera also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing 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 a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Inquired of personnel to understand the business and reporting process.
- Inquired of key personnel to understand the process for collecting, collating and reporting the Subject Matter during the reporting period.
- Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria.

- Undertook analytical procedures of the data and made inquiries of management to obtain explanations for any significant variances we identified.
- Identified and tested assumptions supporting calculations.
- Tested, when applicable, on a sample basis, underlying source information to check the accuracy of the data.

We also performed such other procedures as we considered necessary in the circumstances.

Conclusion
Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Company's use of proceeds of the Social Bond presented in "Annex 1 – Use of proceeds" for the period from January 1 to December 31, 2025, in order for it to be in accordance with the Criteria.

L.C.C Juan Carlos Castellanos López
Audit Partner
Mancera, S.C.
A Member Practice of Ernst & Young Global Limited
March 24, 2026
Mexico City, Mexico.

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Annex 1 - Use of proceeds

Subject Matter

The sustainability information corresponding to the indicators included within the scope of our limited assurance engagement is presented in the following table:

Material Issue	Criterion		Indicator	Assured Value	Unit
Use of proceeds allocated to the following categories for the year 2025	IP - 11	1	Access to essential services	$ 11,660,904	Mexican pesos
		2	Socioeconomic advancements and empowerment	$ 156,961,839	Mexican pesos
		3	Programs designed to prevent and/or alleviate unemployment resulting from socioeconomic crises	$ 42,475,364	Mexican pesos

Annex 2 – Custom criteria

Criteria for own indicators

The following are the assurance criteria that are applicable to the Company's own indicators, objects of limited assurance, which are listed in the content index of the Company's Integrated Report and this report in order to make them available to stakeholders.

These evaluation criteria form an integral part of our independent accountant's limited assurance report.

Indicator	Criterion
IP - 11	**Use of proceeds allocated to each category for the year 2025 (Mexican pesos):** The resources raised from the issuance of the Company's social bonds will be allocated to finance or refinance, in whole or in part, one or more projects from the eligible categories defined by the Company which consider investments to be made after the issuance of the social bonds or investments that have been made in the 24 months prior to the issuance date of such bonds. **Eligible Project Categories:** • **Access to essential services** (e.g., health, education, vocational training, and knowledge of business and financial fundamentals). • **Socioeconomic advancements and empowerment** (e.g., equitable access to and control over assets, services, resources, and opportunities; equitable participation and integration in the market and society). • **Programs designed to prevent and/or alleviate unemployment resulting from socioeconomic crises,** including through the potential effect of financing micro-entrepreneurs and self-employment. Empowerment and socioeconomic advancement of women, including their equitable participation and integration in the market and society. For more information, see: https://coca-colafemsa.com/wp-content/uploads/2022/09/KOF_framework_2022_bono_sostenible.pdf