

2025 Sustainability Report

SEC Form 17-A Annex A



EMPERADOR INC.



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Contextual Information

Name of Organization	Emperador Inc. (EMI)
Location of Headquarters	7th Floor, 1880 Eastwood Avenue, Eastwood City CyberPark, 188 E. Rodriguez Jr. Avenue, Bagumbayan, Quezon City
Location of Operations	<ul style="list-style-type: none"> • EMI, EDI, AWGI, Progreen, TWFLI operate in the Philippines. EDI exports to 61+ countries via third-party distributors. • GES mainly operates in Spain, but Bodegas Fundador (BF) has distribution, agency, and importation deals extending to the USA, Canada, and beyond. • WMG operates major facilities in the UK and distributes to over 100 countries.
Report Boundary* <i>Legal Entities (e.g. Subsidiaries) included in this Report</i>	<ul style="list-style-type: none"> • Emperador Distillers Inc. (EDI) <ul style="list-style-type: none"> ◦ <i>Anglo Watsons Glass Inc. (AWGI)</i> ◦ <i>Progreen Agricorp Inc. (Progreen)</i> ◦ <i>The World's Finest Liquor, Inc. (TWFLI)</i> • Grupo Emperador Spain, S.A.U.(GES) <ul style="list-style-type: none"> ◦ <i>Bodegas Fundador, S.L.U. (BF or Bodegas Fundador)</i> ◦ <i>Domecq Bodega Las Copas, S.L. (Pedro Domecq)</i> • Whyte and Mackay Group Limited (WMG)
Business Model, including Primary Activities, Brands, Products, and Services	<p>EMI is a global spirits company listed on the PSE and SGX-ST, producing and distributing brandy, whisky, sherry, and other spirits through its subsidiaries.</p> <ul style="list-style-type: none"> • EDI produces and distributes <i>Emperador, The Bar, Andy Player, Zabana, Smirnoff Mule, and So Nice</i>, while exclusively distributing <i>Ernest & Julio Gallo</i> wines and <i>Pik-Nik</i> in the Philippines. AWGI manufactures glass containers, while Progreen produces bioethanol and extra-neutral alcohols. TWFLI focuses on retailing EMI products. • GES handles brandy, wine, and liqueur production, including <i>Fundador, Tres Cepas, Terry, Esplendido, Soto, and Harveys</i>. It also owns 50% of Pedro Domecq, which produces <i>Presidente, Don Pedro, and Azteca de Oro</i> in Mexico. • WMG produces single malt whiskies (<i>The Dalmore, Fettercairn, Jura, Tamnavulin</i>) and <i>Whyte & Mackay Blended Whisky</i>, among others. <p>With operations in the Philippines, Spain, UK, and Mexico, EMI continues to lead the global spirits industry, prioritizing quality, innovation, and sustainability.</p>
Reporting Period	January 1, 2025 - December 31, 2025
Highest Ranking Person responsible for this report	This report has been reviewed and approved by the Board of Directors of Emperador Inc.

*BoozyLife, Inc. is not included in 2025 data.

Sustainability Strategy

For EMI, sustainability is a vital aim and it ensures that sustainability principles and practices are integrated across its value chain. Grounded on the 17 Sustainable Development Goals of the United Nations and the framework of parent company AGI, labelled SustainAGility, EMI aligns its operations and initiatives in three key areas: People, Planet, and Prosperity. Each pillar sets specific directions wherein the company can deliver meaningful and productive results beyond profit. This approach sustains EMI's aspirations and fuels its operations to make a difference on the environment it works within, the communities it reaches, and the economy it contributes to.

Emperador Sustainability Statement

"Our purpose is to participate in and enrich the celebration of life's special occasions. At the same time, we make viable efforts at contributing to the protection of the environment, deepening social interactions, and improving prudence in governance."

Strengthening Sustainability Through Alignment

Aligned with its parent company's strategy, EMI regards sustainability as a core element to their success. While keeping its foothold as a global leader in distilled spirits, the Company also upholds a strong commitment to integrating sustainability and environmental stewardship across its entire value chain.



EMI applies this commitment across its subsidiaries, from utilizing technologies that reduce emissions and conserve resources to empowering their workforce and communities. Through corporate social responsibility (CSR) programs and environmental, social, and governance (ESG)-driven initiatives, EMI strives to deliver positive impacts on people, the planet, and the economy.

EMI's sustainability strategy is driven by AGI's SustainAGility framework, the overarching sustainability theme across AGI's subsidiaries. SustainAGility guides AGI's resolve to give greater attention to the needs of the planet and people aside from profit goals. Through this

framework, EMI consciously builds, implements, and sustains efforts to achieve carbon neutrality, nurture thriving communities, and enable meaningful growth.

Pillar 1: People

At EMI, people are an important aspect in every stage of growth. The Company demonstrates value for its workforce by providing competitive benefits, training programs, and comprehensive policies. It also prioritizes customers' health and privacy while promoting responsible drinking. It actively drives positive change in communities through corporate social responsibility initiatives.

- Employee Wellness & Empowerment
- Community Transformation
- Customer Care

Pillar 2: Planet

For EMI, sustainable and long-term growth entails proper stewardship of the environment. The Company aims for the reduction of carbon footprint and the conservation of natural resources in its operations by employing environment-friendly processes and technologies across its distilleries, vineyards, and production facilities worldwide. These include replacing traditional machinery with more advanced equipment, transitioning from traditional to renewable energy sources, and preferring natural processes over chemically-involved ones.

- Carbon Neutrality
- Resource Efficiency

Pillar 3: Prosperity

Through innovation and responsible business practices, EMI pursues long-term stability and sustainability. While allocating substantial effort towards expanding market presence and adopting digital solutions, the Company also fully embraces transparent corporate governance and ethical business operations.

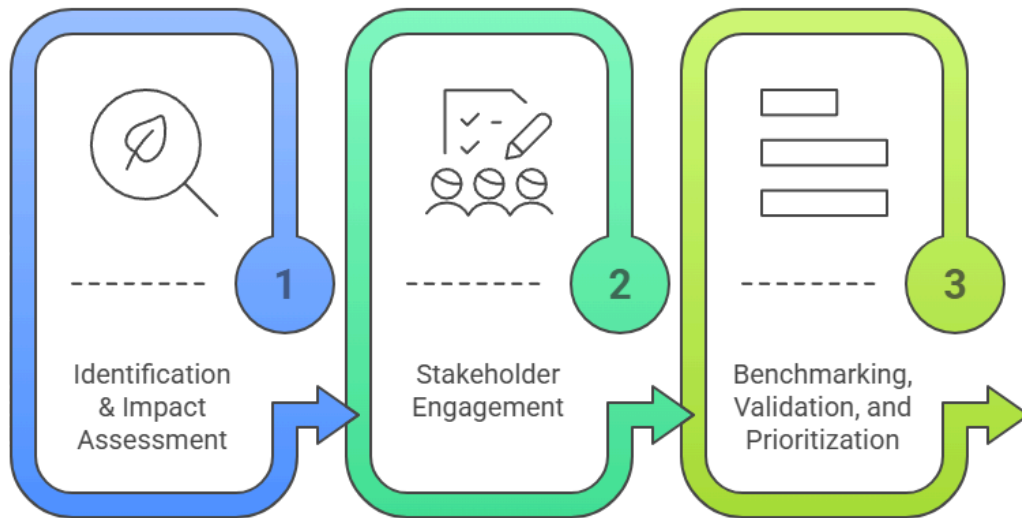
- Impact Growth
- Good Governance

Materiality Process

EMI conducts regular materiality assessments to identify sustainability matters that are most relevant to its business and stakeholders. The process prioritizes economic, environmental, and social topics that influence long-term value creation, operational resilience, and stakeholder confidence.

The assessment aligns sustainability priorities with business objectives and is used to inform management focus, resource allocation, and disclosures. EMI's approach is guided by globally recognized frameworks, including the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) standards for the alcoholic beverage industry, supporting consistency and comparability.

Key steps in the process included:



- **Topic Identification & Impact Assessment:** EMI identifies sustainability topics that may affect its business, the economy, the environment, and society. Each topic is assessed based on the significance of EMI’s actual and potential impacts, including associated risks and positive outcomes.
- **Stakeholder Engagement:** Input from key stakeholder groups is gathered through multiple engagement channels and incorporated into the assessment. This process helps ensure that the identified topics reflect both stakeholder priorities and business relevance.
- **Benchmarking, Validation, and Prioritization:** Identified topics are benchmarked against industry standards and relevant peer practices, and reviewed by the Green Council and senior management. The validated topics are then prioritized through a materiality matrix based on their relative impact on the business and their importance to stakeholders.

Unified Impact: An ESG Blueprint

EMI’s sustainability approach is designed to deliver integrated outcomes across environmental, social, and economic priorities. Rather than addressing ESG topics in isolation, the Company applies a coordinated framework that aligns governance, operations, and performance across its People, Planet, and Prosperity pillars.






This unified approach allows EMI to manage its material sustainability topics consistently across business units and geographies, while ensuring that actions taken in one area reinforce progress in others. Environmental initiatives are implemented alongside employee well-being, responsible business practices, and economic contributions, supporting balanced and sustainable value creation.







The ESG Blueprint provides a structured view of how EMI translates its sustainability strategy into action, from policy setting and risk management to operational programs and performance monitoring. While the Company’s material topics remain unchanged, this framework reinforces alignment, accountability, and execution across the organization.


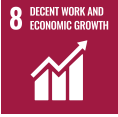

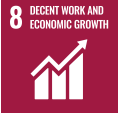



PEOPLE	PLANET	PROSPERITY
<p>Employee Wellness and Empowerment</p> <ul style="list-style-type: none"> • Employment and Benefits • Employee Diversity, Training and Development • Employee Health and Safety • Labor Management Relations • Human Rights Assessment • Security Practices <p>Customer Care</p> <ul style="list-style-type: none"> • Responsible Drinking and Marketing • Customer Management • Data Privacy and Security <p>Community Transformation</p> <ul style="list-style-type: none"> • Community Impact 	<p>Carbon Neutrality</p> <ul style="list-style-type: none"> • GHG Emissions • Ecological Impact <p>Resource Efficiency</p> <ul style="list-style-type: none"> • Waste Management • Energy Use and Efficiency • Water and Wastewater Management • Materials Management 	<p>Impactful Growth</p> <ul style="list-style-type: none"> • Economic Performance • Market Presence <p>Good Governance</p> <ul style="list-style-type: none"> • Enterprise Risk Management • Business Ethics and Integrity • Supply Chain Environmental and Social Management • Regulatory Compliance
		







United Nations Sustainable Development Goals






Besides governments and sectors, organizations are called to contribute to realizing the United Nations’ Sustainable Development Goals (UN SDGs) by improving their operations, practices, and engagement. EMI, as a global company, can significantly contribute to the overall progress towards UN SDGs on multiple fronts.







Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
<p>GHG Emissions Reducing GHG emissions supports EMI’s effort to manage its carbon footprint and contribute to climate action.</p>	GRI 305: Emissions	<ul style="list-style-type: none"> • Supports climate stability • Promotes lower-carbon operations • Advances decarbonization efforts 	<ul style="list-style-type: none"> • Residual emissions from energy-intensive operations • Higher transition costs • Exposure to carbon pricing 	<ul style="list-style-type: none"> • Facility-level emissions monitoring • Process optimization and cleaner technologies • Periodic climate risk reviews 	  
<p>Ecological Impact Reducing the Company’s greenhouse gas emissions affirms EMI’s aim to reduce carbon footprint and reflects the global call for climate action.</p>	N/A	<ul style="list-style-type: none"> • Protects site biodiversity • Minimizes ecosystem disturbance • Strengthens environmental stewardship 	<ul style="list-style-type: none"> • Habitat disturbance from expansion • Resource pressure within supply chains • Community environmental concerns 	<ul style="list-style-type: none"> • Environmental impact assessments • Biodiversity protection measures • Monitoring and mitigation programs 	 





Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
<p>Waste Management EMI acknowledges the ecological impact of its operations and ensures positive impacts supersede negative ones.</p>	GRI 306: Waste	<ul style="list-style-type: none"> • Reduces landfill waste • Promotes responsible disposal • Supports circular practices 	<ul style="list-style-type: none"> • Packaging waste accumulation • Improper handling by third parties • Limited recycling systems 	<ul style="list-style-type: none"> • Waste segregation and recovery programs • Partnerships with certified waste contractors • Waste reduction targets 	
<p>Energy Use and Efficiency Waste from operations should be properly handled and disposed to reduce risks to the environment.</p>	GRI 302: Energy	<ul style="list-style-type: none"> • Improves energy efficiency • Reduces environmental impact • Supports cleaner energy adoption 	<ul style="list-style-type: none"> • Energy dependency in production • Volatile energy pricing • Renewable integration constraints 	<ul style="list-style-type: none"> • Energy performance monitoring • Efficiency upgrades across facilities • Diversification of energy sources 	 
<p>Water and Wastewater Management Efficient use of water preserves local water resources, while proper wastewater treatment prevents water pollution.</p>	GRI 303: Water and Effluents	<ul style="list-style-type: none"> • Promotes responsible water use • Protects local water ecosystems • Strengthens water stewardship 	<ul style="list-style-type: none"> • Water stress in high-demand areas • Risk of untreated discharge • Community concerns over water use 	<ul style="list-style-type: none"> • Water risk mapping and monitoring • Wastewater treatment controls • Process efficiency improvements 	 
<p>Materials Management By managing materials responsibly, EMI prevents waste, minimizes environmental impact, and maintains regulatory</p>	GRI 301: Materials	<ul style="list-style-type: none"> • Promotes responsible sourcing • Reduces material intensity • Strengthens supply resilience 	<ul style="list-style-type: none"> • Resource-intensive inputs • Supply disruptions • Waste from excess inventory 	<ul style="list-style-type: none"> • Responsible procurement standards • Inventory optimization systems • Evaluation of 	

Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
compliance.				alternative materials	
Employment and Benefits A productive and engaged workforce is key to a thriving organization.	GRI 401: Employment GRI 402: Labor/ Management Relations	<ul style="list-style-type: none"> • Provides stable employment • Supports fair compensation • Strengthens workforce retention 	<ul style="list-style-type: none"> • Rising labor costs • Benefit expectations exceeding benchmarks 	<ul style="list-style-type: none"> • Compensation benchmarking • Structured benefits programs • Transparent communication of reward systems 	 
Employee Diversity, Training and Development Employees who are empowered to upgrade their skills and elevate their careers enable EMI to meet current and future demands.	GRI 404: Training and Education GRI 405: Diversity and Equal Opportunity GRI 406: Non-discrimination	<ul style="list-style-type: none"> • Promotes inclusive workplace culture • Strengthens workforce capability • Builds organizational resilience 	<ul style="list-style-type: none"> • Unequal advancement opportunities • Skills gaps in evolving markets • Resistance to organizational change 	<ul style="list-style-type: none"> • Inclusive recruitment and promotion policies • Continuous learning and leadership programs • Monitoring of diversity indicators 	  
Employee Health and Safety EMI maintains a safe working environment through policies that prevent accidents and hazards and practices that promote employees' well-being, EMI maintains a	GRI 403: Occupational Health and Safety	<ul style="list-style-type: none"> • Protects employee well-being • Reduces workplace incidents • Strengthens safety culture 	<ul style="list-style-type: none"> • Workplace accidents • Operational downtime • Regulatory penalties 	<ul style="list-style-type: none"> • Comprehensive safety management systems • Routine safety audits and drills • Incident reporting and corrective action protocols 	 

Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
safe working environment.					
<p>Labor Management Relations Through open communication and structured consultation processes between employees and the management, EMI keeps harmony within the organization and continuity in operations.</p>	GRI 402: Labor/ Management Relations	<ul style="list-style-type: none"> Encourages constructive dialogue Supports industrial harmony Ensures fair representation 	<ul style="list-style-type: none"> Labor disputes or work stoppages Misalignment of expectations Reputational risk from unresolved grievances 	<ul style="list-style-type: none"> Open communication channels with workforce representatives Formal grievance procedures Periodic engagement sessions 	 
<p>Human Rights Assessment Complying with labor laws and supporting ethical practices allows EMI to maintain reputation and stabilize operations.</p>	GRI 408: Child Labor GRI 409: Forced or Compulsory Labor	<ul style="list-style-type: none"> Upholds dignity and fair treatment Aligns operations with international standards Strengthens ethical culture 	<ul style="list-style-type: none"> Human rights risks in supply chains Legal exposure from non-compliance Stakeholder trust erosion 	<ul style="list-style-type: none"> Risk-based human rights screening Supplier codes of conduct Escalation and remediation processes 	 
<p>Security Practices Adequately training security personnel on human rights principles, company policies, and ethical conduct enables EMI to protect people, assets, and operations.</p>	GRI 410: Security Practices	<ul style="list-style-type: none"> Protects employees, assets, and communities Ensures safe operating environments Supports business continuity 	<ul style="list-style-type: none"> Excessive use of force Community tension near facilities Data or asset loss 	<ul style="list-style-type: none"> Security protocols aligned with rights-based principles Training for security personnel Coordination with local authorities 	 

Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
<p>Responsible Drinking and Marketing A marketing and labelling code that ensures transparency, legal compliance, and the promotion of safe consumption of alcoholic beverages is consistent with EMI's cause for responsible drinking.</p>	GRI 417: Marketing and Labelling	<ul style="list-style-type: none"> • Promotes informed consumption • Encourages ethical brand communication • Supports public awareness initiatives 	<ul style="list-style-type: none"> • Misinterpretation of promotional content • Exposure to vulnerable groups • Cultural sensitivity concerns 	<ul style="list-style-type: none"> • Internal marketing compliance reviews • Responsible advertising standards • Monitoring and corrective measures 	
<p>Customer Management Adhering to high standards of safety and satisfaction maintains consumer trust in EMI.</p>	<p>GRI 416: Customer Health and Safety</p> <p>GRI 418: Customer Privacy</p>	<ul style="list-style-type: none"> • Builds long-term consumer trust • Enhances product transparency • Improves service responsiveness 	<ul style="list-style-type: none"> • Product dissatisfaction or recalls • Misinformation in digital channels • Service delivery disruptions 	<ul style="list-style-type: none"> • Multi-stage quality controls • Customer feedback systems • Rapid issue resolution mechanisms 	
<p>Data Privacy and Security Updating protocols and strictly implementing them ensures customers' protection against breaches in data and privacy.</p>	GRI 418: Customer Privacy	<ul style="list-style-type: none"> • Strict implementation of provisions • Proper handling of personal data 	<ul style="list-style-type: none"> • Data breaches 	<ul style="list-style-type: none"> • Updating data protection protocols • Training on data privacy 	 
<p>Community Impact Corporate social responsibility and community engagement</p>	GRI 413: Local Communities	<ul style="list-style-type: none"> • Community partnership • Community programs 	<ul style="list-style-type: none"> • Neglecting community needs • Not meeting community 	<ul style="list-style-type: none"> • Engaging in meaningful community programs • Respecting the 	

Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
initiatives allows EMI to deliver positive impacts to the communities it serves			expectations	communities • Constant communication with communities	 
Economic Performance EMI aspires, plans, and works toward profitability that equally benefits employees, shareholders, and the community.	GRI 201: Economic Performance GRI 203: Indirect Economic Impacts	• Business continuity growth and planning	• Economic fluctuations and downturns	• Focusing on sustainable economic performance	
Market Presence EMI cultivates its presence in the market through consistent job opportunities, fair compensation, and inclusive economic participation.	GRI 202: Market Presence	<ul style="list-style-type: none"> • Creating job opportunities • Investing in local talent • Promoting inclusive economic participation. 	• Rapid market expansion	• Regularly reviews employment policies to align with labor laws	 
Enterprise Risk Management EMI manages and prevents operational risks through proper assessment and planning.	N/A	• Risk assessment strategies	<ul style="list-style-type: none"> • Supply disruptions • Market fluctuations • Unforeseen crisis 	<ul style="list-style-type: none"> • Supplier risk management • Crisis risk and management plans 	

Material Topic and Description	Relevant GRI Indicators	Societal Value/ Contribution to UN SDGs	Potential Negative Impact of Contribution	Management Approach to Negative Impact	SDGs
<p>Business Ethics and Integrity Transparency in transactions and compliance in ethical policies fosters EMI's trustworthiness among stakeholders.</p>	<p>GRI 205: Anti-corruption</p> <p>GRI 206: Anti-competitive Behavior</p>	<ul style="list-style-type: none"> • Fair and ethical manner • Compliance with regulations 	<ul style="list-style-type: none"> • Corruption and unethical practices 	<ul style="list-style-type: none"> • Strict compliance with anti-corruption policies • Compliance training • Transparency in operations 	
<p>Supply Chain Environmental and Social Management EMI ensures that the environmental and social practices of suppliers align with the company's standards for fair practices and supply chain sustainability.</p>	<p>GRI 204: Procurement Practices</p> <p>GRI 308: Supplier Environmental Assessment</p> <p>GRI 414: Supplier Social Assessment</p>	<ul style="list-style-type: none"> • Supply chain sustainability • Supplier social and environmental assessment 	<ul style="list-style-type: none"> • Non compliance with environmental and social standards • Exploitation of workers and poor working conditions within the suppliers 	<ul style="list-style-type: none"> • Environmental certification from suppliers • Environmental and social audits 	 
<p>Regulatory Compliance Regular monitoring and training in compliance to all applicable laws, standards, and industry regulations ensure EMI follows ethical and lawful business operations.</p>	<p>GRI 2-27: Compliance with Laws and Regulations</p>	<ul style="list-style-type: none"> • Supply chain sustainability • Promoting accountability, transparency, and respect in all business activities 	<ul style="list-style-type: none"> • Non-compliance in regulatory matters can result in legal penalties, reputational damage, and loss of stakeholder trust 	<ul style="list-style-type: none"> • Regular audits • Employee training • Continuous monitoring to ensure adherence to all regulatory requirements 	

ECONOMIC

Economic Performance

Impactful growth and good governance contribute to prosperity that leaves a positive impact on the economy. EMI complements its efforts for the planet and people with stable economic performance, expansive market presence, and diligent governance practices. Together, these allow EMI to fully deliver sustainable value to customers, suppliers, communities, and other stakeholders.

Direct Economic Value Generated and Distributed

Disclosure	Unit	2023	2024	2025
Direct Economic Value Generated (Revenue)	PHP	65,643,761,074	61,645,652,583	57,042,804,216
Direct Economic Value Distributed:				
a. Operating Costs	PHP	41,161,266,997	39,707,330,343	37,123,716,061
b. Employee Wages and Benefits	PHP	4,552,727,174	4,646,457,034	4,858,879,420
c. Payments to Suppliers, Other Operating Costs	PHP	7,349,354,106	7,326,393,270	7,303,526,302
d. Dividends given to Stockholders and Interest Payments to Loan Providers	PHP	6,073,697,644	5,601,404,268	4,941,500,863
e. Taxes given to Government	PHP	2,058,281,560	1,755,065,505	1,726,279,433
f. Investments to Community (e.g. Donations, CSR)	PHP	2,427,600	8,084,470	2,357,104

In 2025, EMI recorded revenues of Php 57.04 billion even in a situation of continued tempered demand in the global liquor industry. EMI also maintained the direct economic value distributed across employees, suppliers, shareholders, government, and the communities

Through sustained revenue, EMI is able to maintain quality operations, distribute optimal compensation to employees, contribute the required tax to the government, and give substantial dividends to stakeholders and interest payments to loan providers. Sustained revenue also empowers EMI to continuously invest in communities through new or existing projects and events, reflecting its focus on making a positive impact on the communities where they serve. Such investments ensure that commitments are translated to programs with tangible outcomes to society.

Our Management Approach

Financial Governance and Regulatory Compliance

Financial governance at EMI is guided by a framework that prioritizes prudent fiscal management, effective risk oversight, and strict adherence to regulatory requirements. EMI constantly implements cost control and financial monitoring practices to sustain profitability. Market-oriented strategies are in place to enhance the Company's competitiveness in the global market. Financial audits, regularly conducted by the Board of Directors and Management, are aligned with internationally recognized reporting standards. These practices show that EMI balances its pursuit of financial and operational stability with commitment to strengthened transparency, reinforced stakeholder trust, and long-term sustainability.

Climate-related risks and opportunities

EMI acknowledges that climate-related risks, from physical impacts such as extreme weather conditions to transition challenges such as changes in regulations and market expectations, can influence the company's value creation and operational performance. Thus, EMI has factored these risks into its governance structure, strategic planning processes, and enterprise risk management framework.

EMI's Management identifies risks, evaluates reports, and monitors significant risks. Findings from these tasks, coupled with appropriate recommendations, are submitted to the Board. The Board, then, approves overall and specific risk management policies. The Company's active preparedness for climate-related risks, and adequate response and mitigation when they occur, significantly contributes to operational resilience and safeguard business continuity.

TCFD Pillar	Disclosure
Governance	<p>Board Oversight: The Board of Directors, through the Board Risk Oversight Committee (BROC), oversees the Company's management of climate-related risks and opportunities as part of the Enterprise Risk Management (ERM) framework. Composed primarily of independent directors, the BROC ensures that climate-related considerations are integrated into strategic decision-making and risk oversight. Climate-related risk exposures are reviewed annually in accordance with the Manual of Corporate Governance.</p> <p>Senior Management Role: Senior Management is responsible for implementing climate-related strategies and managing related risks and opportunities across operations. Relevant units, including manufacturing, supply chain, and regulatory compliance, support the identification, assessment, and management of climate-related risks. Operational initiatives—such as energy efficiency, renewable energy deployment, and water efficiency programs—are monitored by Management, with performance and progress regularly reported to the Board through the BROC.</p>

TCFD Pillar	Disclosure
Strategy	<p>Key Climate-related Risks and Opportunities:</p> <ul style="list-style-type: none"> ● Physical Risks: Acute climate events such as typhoons and floods may damage assets, disrupt supply chains, and interrupt operations. ● Transition Risks: Evolving environmental regulations and climate-related policies may require compliance investments, process adjustments, or technological upgrades. ● Other Business Risks: Shifts in consumer preferences toward sustainable products, resource constraints, and supplier disruptions may affect production and business continuity.. <p>Opportunities / Response Measures:</p> <ul style="list-style-type: none"> ● Implementation of energy and water efficiency programs across operations. ● Adoption of sustainable sourcing and packaging practices to improve resource efficiency and product sustainability. ● Engagement with communities and stakeholders to support local resilience and maintain alignment with evolving regulatory expectations.
Risk Management	<p>Risk Identification & Assessment: Climate-related risks are identified, assessed, and managed through the Company's Enterprise Risk Management (ERM) framework and are reviewed annually. The assessment covers physical hazards such as natural disasters, regulatory and policy developments related to climate transition, and potential supply chain disruptions.</p> <p>Control Measures:</p> <ul style="list-style-type: none"> ● Emergency preparedness and business continuity protocols ● Implementation of emergency preparedness and business continuity protocols to address climate-related disruptions. ● Regular compliance reviews across business segments to monitor adherence to environmental regulations and standards. ● Supplier diversification and price benchmarking to manage supply chain risks. ● Integration of environmental risk considerations into operational planning and decision-making.
Metrics and Targets	<p>Indicators Tracked:</p> <ul style="list-style-type: none"> ● Energy use and efficiency ● Greenhouse Gas emissions (GHG) ● Water consumption and wastewater quality ● Waste reduction and materials management <p>Progress and Next Steps:</p> <ul style="list-style-type: none"> ● Initiatives to reduce GHG emissions are underway, although no consolidated Group-wide targets have yet been formally disclosed. ● Sustainability performance is tracked through internal operational and environmental metrics. ● The Company expects to establish more defined targets as data collection, monitoring systems, and analytical capabilities continue to mature.

Procurement Practices

Guided by the Purchase and Provisioning procedures stated in the Company's procurement policy, EMI supports local enterprises while strengthening the resilience and sustainability of the company's supply chain. EMI ensures it selects suitable and competent suppliers by evaluating their social and environmental compliance.

While the share of spending on local suppliers is not identified as a material topic under GRI 204-1, EMI gives preference to sourcing from local suppliers. EMI also fosters strong and collaborative relationships with suppliers operating within its key regions.

Anti-Corruption

Across its subsidiaries, EMI enforces non-tolerance towards corruption and illegal activities. The Company's anti-corruption policies, aligned with local and international regulations, promote transparency and support trustworthy relationships with employees, suppliers, and customers. These policies are cascaded to employees through internal communications channels and training. EMI regards these practices as critical in protecting its EMI's reputation and stakeholders' confidence.

Training on Anti-Corruption Policies and Procedures

Disclosure	Unit	2023	2024	2025
Percentage of Employees to whom the Organization's Anti – Corruption Policies and Procedures have been Communicated To (<i>BF and GES</i>)	%	100	100	100
Percentage of Business Partners to whom the Organization's Anti – Corruption Policies and Procedures have been Communicated To (<i>BF</i>)	%	100	100	100
Percentage of Directors and Management that have Received Anti – Corruption Training (<i>BF and GES</i>)	%	100	100	100
Percentage of Employees that have Received Anti – Corruption Training (<i>BF and GES</i>)	%	100	100	100

The Company ensured that all employees received training on anti-corruption policies in 2025, reinforcing a culture of integrity across its operations. Targeted sessions for directors and management further strengthened oversight and accountability at the leadership level. These efforts translated into zero reported incidents of corruption during the year, with no dismissals or contract terminations linked to such cases, reflecting the continued effectiveness of the Company's governance practices.

Incidents of Corruption

Disclosure	Unit	2023	2024	2025
Number of Incidents in which Directors were Removed or Disciplined for Corruption	#	0	0	0
Number of Incidents in which Employees were Dismissed or Disciplined for Corruption	#	0	0	0
Number of Incidents when Contracts with Business Partners were Terminated due to Incidents of Corruption	#	0	0	0

Good governance is exhibited by proper compliance to regulations and conduct among competitors within the industry. Across its subsidiaries, EMI promotes fair and open competition, enforces non-tolerance towards corruption and illegal activities, and aligns with existing laws of the land. In 2025, EMI maintained 100% communication of anti-corruption policies and procedures to employees and directors. The Company has also maintained zero incidents of corruption, with no dismissal of directors or employees and no termination of contracts. This steady trend is backed by sustained practices across subsidiaries.

Our Management Approach

Anti-Corruption and Ethical Conduct

EMI's zero-tolerance stance on corruption is grounded on its Code of Business Conduct and Ethics. It is also supported by structured whistleblowing systems and routine compliance audits of each subsidiary. A designated compliance officer and certain teams within each subsidiary are designated to monitor adherence to these standards. Whistleblowing channels allow employees and business partners to report unethical behavior, ensuring the anonymity and confidentiality of reports. Any complaint of corruption-related acts, such as bribery, fraud, and embezzlement, is immediately investigated; and suppliers or employees found to be in violation are given prompt action.

EMI's efforts to enhance training programs and to broaden communication of anti-corruption policies intend to consistently uphold the Company's anti-corruption stance.

ENVIRONMENT

Resource Management

Producing quality liquor requires significant energy, materials, and water resources. EMI manages resource use across its facilities by improving material efficiency, reducing waste generation, and ensuring proper waste handling and disposal to minimize environmental impacts.

Energy Consumption of the Organization

Energy is a key resource across EMI's operations. The Company manages energy use through efficiency improvements, renewable energy adoption, and responsible sourcing to reduce consumption, manage costs, and minimize reliance on non-renewable energy.

Disclosure	Unit	2023	2024	2025
Renewable fuels	GJ	1,097,764.39	1,041,638.71	1,436,026.10
Natural gas	GJ	415,717.07	419,906.60	300,394.62
Fuel oil	GJ	281,628.24	226,070.20	259,497.43
LPG	GJ	240,073.50	215,923.28	66,312.04
Diesel*	GJ	96,430.11	**88,433.63	97,543.08
Gas oil	GJ	77,602.57	63,128.09	44,082.69
Coal	GJ	61,344.93	1,195,167.89	744,120.88
Petrol	GJ	2,110.03	623.60	1,034.51
Gasoline	GJ	666.87	789.62	1,042.86
Burning Oil	GJ	-	92.65	261.78
Propane	GJ	-	172,617.08	132,266.53
Electricity	GJ	133,098.99	***36,808.00	38,199.70
Renewable Electricity	GJ	8,975.12	***85,838.00	86,232.20

*Fuel volumes for B3, B10, and "average biofuel blend" diesel are classified entirely as non-renewable diesel due to limitations in separating the biogenic component, resulting in a conservative estimate.

**The 2024 figure has been restated to include B3 biodiesel for AWGI under diesel.

***A portion of previously reported non-renewable electricity has been reclassified as renewable electricity.

*Our Management Approach***Energy Management for Sustainable Operations**

EMI's approach to energy consumption is defined by strategic investments and upgrades that transform how energy is sourced, used, and monitored across the value chain.

In 2025, EMI has implemented sustainable energy investment and practices across subsidiaries:

- **Installation of on-site solar facilities:** In 2025, EDI installed a 576-kilowatt solar photovoltaic system at the Biñan plant and a 640-kilowatt-peak solar facility at the Santa Rosa plant. The projects, implemented by MSpectrum, Inc., began installation in April 2025 at the Santa Rosa plant and in July 2025 at the Biñan plant. These initiatives are expected to generate operational cost savings while helping reduce demand on grid-supplied electricity, which may also help mitigate power shortages in nearby communities. AWGI, for its part, has installed a variable frequency drive unit at its site and has also constructed a 2-megawatt peak solar photovoltaic system on its production and warehouse rooftops.
- **Energy efficiency measures at EDI facilities:** At the Biñan plant, 89% of the lighting system has been converted to LED lights, providing improved illumination at lower wattage. Energy is also conserved through variable speed drives, scheduled intervals of wastewater treatment plant blower operations and label room air-conditioning units, and the use of steam traps to reduce steam leakage.
- **Carbon-neutral electricity sourcing at WMG:** The Jura distillery is increasingly powered by a renewable energy project combining hydroelectric and solar generation, while the Invergordon distillery sources electricity from biomass-based power generated from manufacturing wood pellets through a partnership with Balcas Energy. To secure this supply, a physical private wire was successfully installed at the Invergordon distillery in May 2024.
- **Advancing energy consumption at GES:** GES and its subsidiaries have implemented programs under its Environmental Policy that are designed to reduce reliance on non-renewable gas in its distillery operations. These include biogas recovery and expanded solar PV systems. CPD, a GES subsidiary, prioritizes reduced fuel consumption during production by complying with preventative maintenance programs for its vehicle fleet and forklifts to guarantee fuel efficiency.

Through such investments and practices, the Company continues to accelerate its pursuit of long-term decarbonization across its operations. EMI continues to monitor energy management initiatives by tracking key performance indicators (KPIs), making improvements in areas where they are needed.

Water and Effluents

Water is an indispensable resource in EMI's day-to-day operations. The Company manages water use and wastewater through conservation measures, monitoring systems, and compliance with regulatory requirements to minimize impacts on surrounding communities and ecosystems.

Disclosure	Unit	2023	2024	2025
Water Withdrawal	ML	4,919.63	5,464.97	5,819.14
Water Consumption	ML	2,992.32	1,776.65	1,454.79
Water Recycled and Reused	ML	296.99	382.74	365.18
Total Volume of Water Discharges	ML	1,927.31	3,688.35	4,364.35
Percent of Wastewater Recycled	%	6.04	*7.08	**6.28

*Coverage: BF, Biñan and Progreen

**Coverage: BF, AWGI, Biñan, and Progreen

Water use increased moderately in 2025 in line with higher operational activity across EMI's facilities. Total withdrawal rose year-on-year by around 6%, reflecting increased demand while continuing to benefit from efficiency improvements implemented in recent years.

Water consumption also increased by approximately 14% following the lower base recorded in 2024, though overall levels remain more controlled compared to earlier reporting periods. This indicates improved management of water use across operations.

Water discharge remained broadly stable, suggesting that the increase in water use did not significantly alter the balance of water returned from operations. During the year, the Company continued its water recycling and reuse practices, although recycled volumes declined slightly compared to 2024. Efforts remain focused on strengthening water circularity and reducing reliance on freshwater resources.

Our Management Approach

Water Stewardship and Efficient Use

EDI implements a water conservation program that focuses on recycling, sanitation management, and timely detection and repair of leaks. Processed water from production is recycled and used for watering perimeter plants, helping reduce freshwater consumption. Improvements in sanitation practices have also reduced the need for frequent cleaning activities, while prompt response to water leaks prevents unnecessary water loss.

WMG strengthens water stewardship across its distillery operations by mapping water usage and developing water charters for individual sites. Distilleries implement planned shutdown periods during potential water stress months and use cooling towers to reduce abstraction from water basins. Daily water withdrawal and discharge data are recorded, shared among primary users, and measured against annual water budgets to support efficient water management. WMG also strictly complies with government and Scotch

Whisky Association (SWA) water consumption targets. It also aligns its intensity targets with the Green Print strategy, with weekly, monthly, and annual monitoring data to identify sites that meet the targets and those that need improvement.

GES manages water consumption through the use of intelligent irrigation systems supported by humidity and salinity sensors. These tools help optimize grape growth while controlling water use across vineyard operations. Water and wastewater management programs are annually assessed under ISO 14001 and CSR certifications, with periodic management reviews to identify improvements relating to water use. GES and its subsidiaries also ensure that its effluents undergo careful treatment to meet required environmental regulations.

Wastewater Treatment and Regulatory Compliance

EDI ensures that wastewater management programs comply with all applicable regulatory standards. These measures prevent untreated liquid waste from polluting nearby bodies of water and support responsible wastewater disposal. At EDI's Biñan Plant, processed water from production is recycled for use in comfort rooms to support effective sanitation programs.

At GES, wastewater undergoes treatment prior to discharge. At BF's Jerez plant, wastewater passes through discharge improvement facilities before being delivered to the public council wastewater treatment plant. The installation of osmosis equipment at the Jerez Plant has led to a significant decrease in water consumption. The Tomelloso distillery, meanwhile, uses a combination of anaerobic and aerobic systems for effluent treatment and has installed new piping systems to increase water reuse. New pipes aimed to increase water reuse were constructed at the distillery.

WMG distilleries conduct regular weekly, monthly, and annual monitoring of water withdrawal and discharge. Performance is reviewed against targets set under the Green Print Strategy to identify sites that meet water efficiency goals and those requiring further improvement.

Materials Used by the Organization

EMI manages its use of materials to support responsible and efficient production across its value chain. The Company monitors the balance of renewable and non-renewable inputs as part of its efforts to improve production efficiency, maintain packaging standards, and manage environmental impacts. These practices support cost-efficient operations while helping maintain consistent product quality for customers and other stakeholders, including employees, suppliers, and investors.

Disclosure	Unit	2023	2024	2025
Renewable Materials				
Cardboard and paper stickers	MT	8,979.32	5,002.47	5,328.42
Pallets	MT	3,709.94	2,387.27	2,324.69
Anti-skid sheets, separators	MT	41.35	56.37	111.89
Cork and cork wood covers	MT	3.82	4.98	7.84

Disclosure	Unit	2023	2024	2025
Corrugated	MT	611.01	495.27	449.28
Wood	MT	3.79	33.26	10.96
Non-Renewable Materials				
Plastics	MT	389.92	*115.63	81.40
Cullet	MT	42,006.10	25,476.38	28,736.49
Glass bottles	MT	152,653.28	108,394.52	112,010.73
Caps and closures (plastic and aluminum)	MT	1,646.5	1,064.61	1,655.83
Labels (paper and plastic)	MT	1,208.83	769.51	502.27
Gift boxes	MT	10.41	1015.50	380.30
Sleeves	MT	17.09	13.24	4.63
Strapping and netting	MT	10.63	8.49	6.84
Glue for labels and cases	MT	81.55	19.38	24.50
	MT		21.67	44.60
Metals	MT	483.48	720.17	243.20
Other chemicals	MT	212.18	11,527.01	9,762.45
Percentage of recycled input materials used (<i>BF and WMG</i>)	%	23.17	14.78	18.90

*Value restated to reflect updated data/classification.

Our Management Approach

Responsible Material Use and Compliance

EDI integrates recycled and recyclable materials into its production processes and complies with the Extended Producer Responsibility Act (EPR Law) for plastic usage. Employees are regularly educated on the requirements of the law to encourage responsible plastic use across operations. In addition to current practices, EDI continues to explore the use of renewable and reclaimable materials for potential inclusion in its processes.

WMG manages materials with a focus on packaging responsibility and regulatory compliance. The subsidiary has set a target for all new packaging to be reusable and recyclable. Packaging materials are reviewed annually by the Sustainability Team to assess alignment with applicable legislation and evolving regulatory requirements. WMG also complies with reporting obligations under the Extended Producer Responsibility scheme, including disclosures on the total volume of materials placed on the market.

GES has also integrated material recycling into its daily operations through its environmental policies.

Monitoring, Quality Control, and Continuous Improvement

At EDI, raw materials are regularly monitored and material-related performance indicators are assessed on a monthly basis to support consistent quality and efficient material use.

GES oversees materials management through its Environmental Management System, which is aligned with ISO 14001 standards and annual operational targets. Quality indicators are established to maintain high-quality production batches, while key performance indicator meetings are conducted to track progress and identify opportunities for improvement. As part of its latest practices, GES uses drones to monitor vineyard material usage and support more efficient resource management.

Environmental Impact

GHG Emissions

Liquor companies, through energy-intensive processes, largely contribute to greenhouse gas (GHG) emissions. EMI recognizes such impact and, therefore, endeavors to mitigate and reduce these emissions across subsidiaries and processes.

Disclosure	Unit	2023	2024	2025
Direct (Scope 1) GHG Emissions	Tonnes CO ₂ e	167,647.88	*175,467.61	131,759.24
Energy indirect (Scope 2) GHG Emissions	Tonnes CO ₂ e	17,775.98	13,238.34	15,813.68
Other indirect (Scope 3) GHG emissions	Tonnes CO ₂ e	**119,435.59	**25,879.60	3,688.85
Emissions of ozone-depleting substances	Tonnes	N/A	N/A	N/A

*Value restated to reflect updated data/classification.

**Coverage: AWGI, BF, WMG

EMI's GHG emissions in 2025 saw quite altered trends. Scope 1, or direct emissions from on-site combustion and process-related activities, decreased to a total of 131,759.24 tonnes of carbon dioxide equivalent (CO₂e); while Scope 2, or energy indirect emissions, increased to 15,813.68 tonnes CO₂e. These, nonetheless, reflect continued variations in fuel use across operating sites, as well as ongoing shifts to renewable energy and energy efficiency.

Moreover, Scope 3 (other indirect emissions), which cover upstream supplier activities and downstream distribution, declined more sharply to 3,688.85 tonnes CO₂e, largely reflecting reduced business travel and ongoing improvements in data coverage and estimation methodologies. Scope 3 disclosures remain subject to data availability and evolving measurement approaches.

Emissions of ozone-depleting substances remain not applicable due to the absence of relevant materials in operational processes.

Emperador is committed to improving the governance of its sustainability programs. One of top priorities is to establish a system that would ensure the accurate reporting of data. On this front, Emperador has engaged DNV to provide a second party opinion which included a baseline verification of the 2024 figures for Scope 1 and 2 GHG emissions, and the use of renewable electricity. The second party opinion was commissioned in connection with Emperador's Sustainability-Linked Loan, signed into agreement on March 30, 2026.

Our Management Approach

Emissions Reduction Initiatives Across the Company

The expansion of renewable energy (RE) use remains a key contributor to emissions reduction across the Company:

- **Solar energy at EDI:** At EDI, the installation of solar panels at the Biñan and Santa Rosa plants has enabled the generation of over 800,000 kilowatt-hours (kWh) of renewable energy annually, reducing carbon emissions by approximately 593.12 metric tons (MT) CO₂e. This is equivalent to planting around 27,242 trees and reducing vehicle travel by more than 2.36 million kilometers per year. A two-megawatt peak solar photovoltaic system installed in 2023 at EDI's glass plant generates approximately 2.5 million kWh of RE annually, reducing emissions by about 1,929 MT CO₂e. In addition, AWGI has operated on 100% renewable electricity since 2024 through its partnership with Team Philippines Energy Corporation.
- **Air emission treatment plant at AWGI:** The subsidiary's newly-completed facility in Canlubang, Laguna is equipped with a high-efficiency Flue Gas Desulfurization (FGD) system and a cutting-edge Electrostatic Precipitator (EP). Together, these systems are designed to drastically reduce the emission of sulfur dioxide (SO₂) and particulate matter from the flue gas emanating from the plant's glass melting furnace. FGD can treat up to 95% of SO₂ from the emission, while the EP can remove more than 99% of dust particles from the emission.
- **Carbon-neutral sourcing, fuel switching, carbon capture at WMG distilleries:** The Jura distillery is powered by a renewable project combining hydroelectric and solar generation. The distillery has also replaced its traditional boiler, previously powered by heavy fuel oil and diesel, with a biomass boiler for improved combustion control using wood pellets. This is expected to reduce carbon emissions by approximately 5,000 MT annually. The Invergordon distillery, which was highly commended for Sustainable Distillery of the Year at the Icons of Whisky Scotland Awards in 2025, is powered by biomass-based power generated from manufacturing wood pellets. It has advanced carbon capture capabilities, focusing on biogenic carbon dioxide generated during fermentation. Carbon dioxide is piped from fermentation tanks to carbon capture units, where it is scrubbed, liquefied, and stored. As of 2025, the facility is able to capture emissions from 14 vessels, equivalent to around 50 percent of total biogenic carbon. Overall, WMG reported approximately 580 MT of biogenic carbon captured before entering the atmosphere, and it aims to expand capacity and target up to 4,000 MT of captured carbon in 2026.
- **Switch to electric, biogas recovery at GES:** Environment-friendly processes and technologies in its vineyard operations include the replacement of combustion-powered forklifts with electric forklifts, reducing reliance on fossil fuels. During wastewater treatment, GES has increasingly recovered biogases that

would otherwise be released into the air. The subsidiary's transition to renewable energy is also progressing through the installation of solar panels.

Across the Company, subsidiaries regularly monitor GHG emissions and energy consumption through established procedures, emissions controls, and maintenance programs. At GES, emissions controls and periodic reviews enable ongoing monitoring of GHG emissions. Pedro Domecq tracks energy consumption data using the Greemko Platform, which helps identify further emissions reduction opportunities. WMG complies with emissions reporting schemes mandated by the UK and Scottish governments and participates in voluntary emissions reduction programs.

Solid and Hazardous Wastes

Waste is generated at different stages of production, packaging, and supporting activities. EMI implements established programs across its operations to guide the proper segregation, handling, treatment, and disposal of both solid and hazardous waste.

EMI strictly manages hazardous waste from production facilities, ensuring it is handled, stored, and transported in accordance with applicable safety protocols. These include proper labeling, secure containment, and transport by accredited service providers to minimize risks to the environment and surrounding communities.

Disclosure	Unit	2023	*2024	2025
Total Solid Waste Generated	MT	1,022,462.70	13,974.49	18,786.47
Reusable	MT	197,354.80	616.42	583.20
Recovery	MT	-	187.18	312.09
Recyclable	MT	14,297.85	11,859.47	16,005.36
Incinerated	MT	234.44	-	-
Residuals / Landfilled*	MT	810,575.61	1,311.42	1,885.82

*Residuals / Landfilled waste includes other disposal and recovery methods.

Disclosure	Unit	2023	2024	2025
Non-Hazardous Waste	MT	1,022,462.70	13,974.49	18,786.47
Hazardous waste	MT	306.46	46,768.32	*1,170.99

*Reported waste volumes may vary year-on-year due to bulk disposal practices and the timing of waste collection and processing, which may not align with actual waste generation within the reporting period.

In 2025, the total volume of reported solid waste remained significantly lower than 2023 levels but increased by approximately 34% compared to 2024. The amount of recovered waste increased by around 67%, while recyclable waste also rose by about 35%, reflecting improved waste segregation and diversion efforts. Reusable waste slightly decreased by approximately 5%.

These shifts highlight the dynamic nature of EMI's waste disposal, as reported volumes can vary depending on disposal scheduling, facility capacity, and local regulatory timelines. Waste is sometimes stored before being disposed of in bulk. As such, reported figures may reflect the timing of bulk disposals rather than actual waste generation within the year.

The decline in total waste volumes is also influenced by operational factors, including reduced construction and project-related activities in 2025 compared to previous years. Hazardous waste similarly decreased by approximately 98%, following improved tracking and the prior-year disposal of accumulated or backlogged materials.

Our Management Approach

Responsible Waste Management and Resource Efficiency

EMI continues to enhance its waste management practices across its subsidiaries.

At both of its plants, EDI implements a waste management program that focuses on proper segregation, collection, transport, storage, and disposal. Through the continued recycling and reuse of production wastes, the Biñan plant maintained residual waste for landfill disposal at less than 1% in 2025. The plant also promotes the reuse of secondhand bottles in production, utilizing 33,792 cases during the year. In office operations, proper segregation enabled the collection and recycling of 1.8 MT of paper waste. In addition, EDI monitors its plastic footprint across operations, achieving a nine percent reduction compared to 2024.

Across other EDI subsidiaries, AWGI continues its collaboration with Megaworld Lifestyle Malls to reduce glass bottle waste sent to landfills. It also recycles scrap wood pallets into armchairs for donation. Meanwhile, Progreen focuses on converting solid waste generated during mill production into mudpress (soil conditioner).

WMG advances resource efficiency through its Green Print Strategy, which promotes mindful consumption and responsible waste management practices. The subsidiary works closely with waste service providers to strengthen waste handling and recovery processes across its operations. Through internal education initiatives, WMG encourages employees to apply the five R's of the waste hierarchy (reduce, reuse, recycle, repair, and recover), supporting waste minimization and reinforcing responsible resource use across the organization.

GES, meanwhile, anchors its efforts in circular economy principles. Among its subsidiaries, Bodegas Fundador implements environmental management system protocols focused on optimizing bottling processes and exploring circular solutions to repurpose waste into natural fertilizer.

Environmental Compliance

EMI's approach to sustainability is strongly grounded in stringent compliance with environmental regulations. The Company ensures that it carries out its operations responsibly by adhering to national and international standards. These standards guide the Company in safeguarding the environment while solidifying trust among stakeholders.

Disclosure	Unit	2023	2024	2025
Total Amount of Monetary Fines for Non – Compliance with Environmental Laws and / or Regulations	PHP	0	0	0
No. of Non – Monetary Sanctions for	#	0	0	0

Non – Compliance with Environmental Laws and / or Regulations				
No. of Cases Resolved through Dispute Resolution Mechanism	#	0	0	0

Over the years, EMI has maintained an exemplary record in environmental compliance. For 2023 to 2025, EMI has consistently reported zero monetary fines, zero non-monetary sanctions, and zero cases resolved through dispute resolution mechanisms related to non-compliance with environmental regulations. This consistent record can be attributed to the strength of EMI’s internal control systems and its commitment to operating responsibly.

Our Management Approach

Leading with Accountability

EMI embeds environmental compliance through designated personnel across subsidiaries who monitor compliance and ensure regulatory alignment.

EDI implements an Environmental Policy, which is aligned with Philippine regulations, under the supervision of a designated Pollution Control Officer. This officer helps ensure that any compliance concerns are promptly addressed to avoid operational disruptions. Progreen, one of the subsidiaries within EDI, has set in place its Environmental Protection and Waste Management Department, which regularly submits environmental reports and maintains an effective mechanism for handling and responding to grievances.

Within GES, Bodegas Fundador relies on the expertise of an environmental and industrial compliance consultancy firm to support regulatory adherence. Audit findings are reported by the Administration Director, while dedicated committees carry out biennial reviews and annual audits, supported by the site’s ISO 14001 certification.

SOCIAL

Employee Management

EMI regards employees as important contributors to its growth. The Company strives to hire fairly, provide competitive benefits, develop their talents and potential, maintain open communication, and nurture an inclusive working environment.

Employee Hiring & Benefits

EMI aims to offer dignified and stable jobs at environments where they operate, and it ensures fair and competitive compensation for its employees. Processes in employment and providing benefits are guided by the respective policies of each subsidiary. In full compliance with applicable laws and regulations, these policies ensure that the recruitment and sourcing of talent are based on one's capabilities, regardless of age, gender, or disability. Through these commitments, the basic human needs and rights of employees are supported, while their professional growth is developed.

Disclosure	Units	2023	2024	*2025
Total Number of Employees	#	3,013	3,168	3,100
Number of Female Employees	#	852	914	889
Number of Male Employees	#	2,161	2,254	2,211
Attrition Rate	%	22	17	12
Ratio of Lowest Paid Employee Against Minimum Wage <i>All salaries paid are above minimum wage.</i>	Ratio	N/A	N/A	N/A

*Data for 2025 excludes Boozy operations.

Percentage of Employees Availing the Benefits

Disclosure	Y/N	Units	Female	Male
SSS	Y	%	27.45	23.96
PhilHealth	Y	%	19.54	20.81
PAG - IBIG	Y	%	30.39	23.06
Parental Leaves	Y	%	0.72	2.36
Vacation Leaves	Y	%	26.10	26.21

Disclosure	Y/N	Units	Female	Male
Sick Leaves	Y	%	19.09	15.86
Medical Benefits (Aside from PhilHealth)	Y	%	48.17	41.73
Housing assistance (Aside from Pag-ibig)	Y	%	0.00	0.00
Retirement Fund (Aside from SSS)	Y	%	0.41	0.22
Further Education Support	N	%	0.00	0.00
Company Stock Options	N	%	0.00	0.00
Telecommuting	Y	%	3.84	10.01
Flexible – Working Hours	Y	%	1.90	4.72
Life Insurance	Y	%	12.84	16.87
Disability and invalidity coverage	Y	%	0.05	0.00

In 2025, EMI reported a workforce of 3,100 employees, slightly lower than in 2024. The workforce remains predominantly male at approximately 71%, while women account for about 29% of total employees.

During the year, the Company recorded improved employee retention, with the attrition rate declining further to 12% from 17% in 2024, continuing the downward trend observed in recent years and reflecting stronger workforce stability across subsidiaries.

EMI confirms that all employees receive salaries above the applicable minimum wage, consistent with its commitment to fair, compliant, and competitive compensation practices.

Across the Company, employees receive a range of statutory and supplementary benefits that support health, financial security, and work–life balance. As shown in the table above, employees widely access government-mandated benefits such as SSS, PhilHealth, and Pag-IBIG, alongside additional provisions including medical benefits beyond PhilHealth, life insurance coverage, and paid leave. Flexible work arrangements, including telecommuting and flexible working hours, are also available in selected operations, reflecting efforts to support evolving workforce needs.

Our Management Approach

Talent Attraction, Retention, and Employee Well-Being

EMI gives importance to competitive pay, professional growth, and enhanced employee benefits to attract and retain high-performing talent.

Beyond compensation packages that are structured to exceed regulatory minimum requirements, the Company provides employees with social benefits, including medical coverage and life insurance. These are complemented by flexible work arrangements such as telecommuting and flexible working hours. Policies ensure equity in opportunities,

benefits, and compensation across positions or classifications, including temporary and part-time workers. For instance, WMG has established family-oriented policies that support employees' return after leave, while CPD continues to promote fair compensation regardless of gender.

The Company also develops strategies to improve equity across its operations. GES is working on a comprehensive framework to standardize selection and recruitment procedures. CPD conducts annual salary analyses and proposes necessary adjustments based on employee performance. Meanwhile, WMG monitors and addresses its gender pay gap each year in line with its Equality & Inclusivity (E&I) Charter and is developing action plans based on insights from its Sexual Harassment Risk Assessment.

Moreover, the Company remains responsive to the evolving needs of its employees through regular assessments of benefits programs, coordination with managers, responsiveness to employee feedback, and compliance with collective bargaining agreements.

Employee Training and Development

EMI prioritizes the continuous learning and upskilling of its employees by providing training and development initiatives for both new hires and existing employees. These programs aim to enhance employee productivity, help reduce turnover, and enable the Group's adaptability to change.

Disclosure	Units	2023	2024	2025
Total Training Hours Provided to Employees				
Female Employees	Hours	8,580.04	35,370.40	7,720.70
Male Employees	Hours	14,292.48	50,302.00	10,645.00
Average Training Hours Provided to Employees				
Female Employees	Hrs/Employee	10.23	38.70	8.68
Male Employees	Hrs/Employee	6.74	22.32	4.81

In 2025, the Company recorded approximately 18,366 hours of training, with 10,645 hours provided to male employees and 7,721 hours to female employees. The distribution of training hours generally reflects the composition of the workforce, which remains predominantly male.

Compared with the previous year, total training hours declined following the unusually high level of training conducted in 2024. On average, a female employee received 8.68 hours of training, while a male employee received 4.81 hours, indicating continued investment in workforce development.

Our Management Approach

Strengthening Workforce Capability

EMI subsidiaries offer onboarding training to new talents and capacity building programs for employees. Such initiatives focus on technical skills, leadership training, workplace safety, and industry-specific expertise. Trainings are delivered in various means, namely in-house training, external certifications, and digital learning platforms.

Within EDI, for instance, AWGI conducts training and upskilling for employees in areas where employees' skills and knowledge are below standard.

At WMG, trainings cater to various levels or departments: the Corporate Induction Program for new employees, the cultural exchange program for the supply chain department, functional capability programs for the commercial department, and in-house Leadership and Management Program for people managers. A talent development program is also held for building competence, driving internal promotions, and forming individual and functional development plans. These are made possible by WMG's Learning & Development Team and the senior management who collaborate in the learning and development plan and strategy.

Among GES subsidiaries, CPD promotes continuous learning through the self-learning platform GBKnowIt. It also works on product courses, security and quality management courses, and leadership programs for managers and middle managers. BF, for its part, designs a training plan on a yearly basis to cover the needs it has identified from employees. It also aims to deliver at least 25 hours of training per employee annually and to achieve 80% completion rate for mandatory training programs.

Such trainings are evaluated through employee feedback and performance monitoring relevant to the training. These evaluations highly inform how succeeding programs will proceed in the near future. According to WMG, employee feedback has influenced the enhancement of its leadership program in 2025 to better support leaders as they operate in a fast-changing global climate.

Labor-Management Relations

EMI acknowledges that as employees become more aware of their rights amid rising cost-of-living pressures, maintaining strong employee relations is essential to sustaining stable operations and protecting its brand reputation. The Company therefore strives to foster constructive and cooperative relationships between employees and management. This is primarily achieved through collective bargaining agreements (CBAs), which support collaboration and provide mechanisms to address concerns and grievances.

Disclosure	Unit	2023	2024	2025
% of Employees Covered with Collective Bargaining Agreements	%	49.76	48.84	45.30

Note: Data does not include EDI as they are not unionized.

In 2025, 45.30% of employees were covered by collective bargaining agreements. While slightly lower than the 48.84% recorded in 2024, this still reflects continued engagement between management and organized labor, as well as sustained representation of unionized employees, within relevant subsidiaries.

Our Management Approach

Streamlined Employee Relations

Key personnel lead EMI's employee relations strategy, including the Supply Chain Director, Distilling Director, and HR Directors across subsidiaries. Managers oversee these processes at the operational level, while Employee Representatives are involved in relevant project planning. EMI actively engages with employee unions, where applicable, and remains compliant with labor standards governing collective agreements. Meetings with trade unions (TUs) and employee forums are held regularly, with resulting actions documented and shared on notice boards. Subsidiaries also adhere to defined timelines between disclosing operational changes and implementing them, typically ranging from four to twelve weeks.

In 2025, managers who negotiated without TUs underwent comprehensive training and incorporated lessons from previous negotiations. WMG has also strengthened its communication structures to support informal resolution. In response to feedback from its Great Place to Work survey, WMG improved communication at the local site level, including the installation of interactive screens to share company information across shifts. Enhancements were also made to notice boards, strategy cascades, and training programs. In addition, WMG continues to strengthen its Collective Grievance Resolution processes, reflecting its commitment to continuous improvement.

Diversity, Equal Opportunity, and Anti-Discrimination

EMI values working environments that encourage diversity, cultivate opportunity, and prevent discrimination from thriving. The Company, therefore, ensures that employees' rights are respected and opportunities are equally granted to them regardless of their ethnicity, age, gender, socio-economic status, and religious beliefs.

Disclosure	Unit	2023	2024	*2025
% of Female Workers in the Workforce	%	28.28	28.85	28.68
% of Male Workers in the Workforce	%	71.72	71.15	71.32
No. of Employees from Indigenous Communities and/or Vulnerable Sector	#	N/A	N/A	N/A

**Data for 2025 excludes Boozy operations.*

EMI's workforce composition remained relatively stable in 2025. Women represented 28.68% of employees, while men accounted for 71.32% of the total workforce. The share of female employees has shown gradual improvement in recent years, indicating modest progress in strengthening female workforce participation across the Group.

Our Management Approach

Embracing an Inclusive, Multigenerational Culture

The promotion of diversity and equal opportunity within EMI is grounded on embracing multigenerational cultures. Non-discrimination policies or equality & inclusion charters

are implemented across its subsidiaries, ensuring that procedures on selection, recruitment, management of labor relations, training, and promotion are objective, impartial, and unbiased. These policies are also in place to address complaints and to monitor diversity and employee compensation.

Workplace Conditions, Labor Standards, and Human Rights

Occupational Health & Safety

EMI recognizes that work-related accidents (e.g., falls, lumbar pain, laceration, abrasion, eye irritation) and illnesses can impede the productivity and morale of employees, which in turn could induce added costs and loss in talent. Thus, the Company strives to ensure a safe and healthy workplace for all employees by complying with applicable occupational health and safety (OHS) regulations and incorporating global best practices to minimize workplace risks.

Disclosure	Units	2023	2024	2025
Safe Man-Hours	Hours	2,683,225	*2,285,343	**2,745,692
No. of Work – Related Injuries	#	23	47	23
No. of Work – Related Fatalities	#	0	0	0
No. of Work – Related Ill-Health	#	8	13	16
No. of Safety Drills	#	30	27	30

*Data for 2024 excludes WMG operations.

**Coverage: CPD, WMG, AWGI, EDI (Sta. Rosa and Biñan)

EMI, therefore, aims to maintain a stable amount of safe-man hours and zero work-related fatalities. In 2025, the Company recorded 2.74 million safe man-hours. Albeit the limited data gathered, this still reflects ongoing implementation of safety procedures across operations. EDI was awarded by the Department of Labor and Employment for achieving 1,000,000 safe manhours without a lost time accident from 2023 to 2025 and was found to be the only company in the province of Laguna to achieve this milestone.

Moreover, work-related injuries lowered to 23; and, more importantly, no work-related fatalities were reported, consistent with previous years. However, the number of work-related ill-health cases increased to 16, compared with 13 in 2024. These cases are monitored through established OHS management practices to support early identification and mitigation of workplace health risks.

In addition, safety drills conducted increased to 30, reflecting strengthened efforts to reinforce emergency preparedness and promote a safety-conscious culture across its operations.

Our Management Approach

Comprehensive Health and Safety Practices

EMI's OHS approach is cornered on comprehensive policies, trainings, access to health services, and consistent monitoring:

- **Comprehensive policies.** EMI subsidiaries lay out OHS policies in compliance with applicable legislation. Such policies also direct procedures in avoiding accidents at work, as well as addressing health or hazard concerns, and investigating work-related incidents. WMG's OHS policy is grounded on ensuring all workers in the company are free from harm. To this end, WMG employs Health & Safety teams located at various locations to promote and audit OHS compliance. They are supported by managers and Safety Champions who meet on a monthly basis and review all OHS issues, accidents and incidents and industry issues. Within GES, BF has a Prevention Plan, which includes all the procedures designed to avoid or reduce the number of accidents at work while continuously improving health and safety conditions. BF also incorporates other OHS plans in place, such as an Emergency Plan for intervention in incidents, Programmed Safety Inspections Plan, Near Misses Communication and Resolution Programme.
- **Training, workshops, and seminars** inform employees on how they can maintain safe workstations and keep themselves healthy at work. For instance, EDI, in close coordination with relevant government agencies within environment are given training for emergency response (e.g. fire safety, first aid), medical emergencies (e.g., cardiovascular incidents, profuse bleeding, coughing up or vomiting blood, and fainting or loss of consciousness), and workplace health (e.g., sexually transmitted infections, cancer prevention, food and waterborne diseases).
- **Health services.** Employees are provided access to health services as well, including access to an accredited clinic, company physician, and medical insurance or health maintenance organization coverage. They are also empowered to report unsafe conditions to management. In addition, EDI facilitates employee access to medical services through partnerships such as its annual bloodletting activity with the Philippine Blood Center. Employees and their immediate family members may also request free blood from the Philippine Blood Center during emergencies.
- **Consistent monitoring.** By monitoring relevant data and conducting internal audits, subsidiaries continue to look for improvement in their OHS policies and actions. WMG, for instance, monitors and manages potential workplace risks through data gathering and analysis. A Safety Improvement Record Card (SIRC) system is utilized that allows all aspects of OHS to be raised, including positive behaviors and any concerns or issues. Management also conducts regular safety audits that are also recorded through the SIRC system. All accidents and near misses are raised and recorded on the company's Q-Pulse system (also known as Ideagen Quality Management). These data complement feedback from reports from visits from the UK Health & Safety Executive, which allow management to provide direction for future planning. EMI subsidiaries also assess work sites for hazards to remove and risks to control.

Labor Standards & Human Rights

EMI protects labor rights and respects human dignity throughout its global operations by implementing comprehensive policies that prohibit forced and child labor, encourage ethical employment practices, and ensure compliance with both local and international labor standards. These commitments are enforced through strict recruitment procedures, routine audits, established grievance channels, and due diligence processes for business partners.

Disclosure	Units	2023	2024	2025
No. of Legal Actions or Employees Grievance involving Forced or Child Labor	#	0	0	0

EMI reported zero legal actions or employee grievances related to forced or child labor in 2025, consistent with the record from previous years. This continued absence of reported cases reflects the Company's commitment to maintaining responsible labor practices and monitoring compliance across its subsidiaries.

Policy on Labor Rights and Workplace Conduct

Topic	2023	2024	2025	Reference in Company Policy
Forced Labor	Y	Y	Y	<i>Company Policies – Emperador Inc.</i>
Child Labor	Y	Y	Y	
Human Rights	Y	Y	Y	

These policies clearly prohibit practices such as forced labor, child labor, harassment, bullying, and other forms of inappropriate conduct. They are applied throughout the organization and reinforced through regular compliance monitoring, established grievance mechanisms, and periodic policy evaluations to ensure continued effectiveness.

Our Management Approach

Upholding Dignity Across Borders

Across its subsidiaries, EMI enforces measures and conducts training sessions that promote ethical working conditions and fair, respectful treatment.

To prevent child and forced labor, EMI implements measures such as identity verification, age checks, and formalized hiring protocols. In its Philippine-based subsidiaries, birth certificates authenticated by the Philippine Statistics Authority are required prior to onboarding, and employment records are maintained to ensure accuracy and traceability. WMG operates under the UK's legal framework and supports ethical employment by allowing individuals under 18 to be hired only through government-approved training programs. It also includes specific requirements in all supplier agreements, such as right-to-work checks and modern slavery declarations, and maintains a confidential whistleblowing line for both employees and third-party workers. Within GES, strict labor

codes explicitly prohibit all forms of child and forced labor among contractors and service providers. CPD, while governed by Mexico’s Federal Labor Law—which sets a minimum working age of 15—has adopted an internal policy setting its hiring threshold at 18. The company also ensures fair compensation across roles and integrates labor criteria into supplier assessments.

Through training on labor rights and workplace conduct, EMI subsidiaries empower employees to understand and exercise their rights. For example, EDI’s Santa Rosa plant partnered with the Department of Labor and Employment – Laguna Provincial Office to conduct lectures aimed at strengthening awareness, particularly among women. These sessions covered key laws, including RA 9262 (Anti-Violence Against Women and Their Children Act of 2004), RA 9710 (Magna Carta of Women), RA 8972 (Solo Parents’ Welfare Act of 2000), and RA 11313 (Safe Spaces Act or Bawal Bastos Law).

Supply Chain Management

EMI upholds social and environmental responsibility in working with suppliers. The Company implements a structured supplier screening and accreditation processes, where it evaluates whether suppliers comply with relevant operational, social, and environmental requirements. While the processes vary across subsidiaries, all maintain baseline controls for legal compliance, occupational safety, and ethical conduct. These courses of action help ensure EMI works only with responsible partners across its supply chain.

Sustainability Topics when Accrediting Suppliers

Topic	2023	2024	2025	Reference in Company Policy
Environmental Performance	Y	Y	Y	<i>Submission of DENR Certificates of Compliance and related permits</i>
Forced Labor	Y	Y	Y	<i>Age verification and anti-forced labor clauses are included in supplier forms and contracts</i>
Child Labor	Y	Y	Y	<i>Supplier onboarding prohibits the employment of minors through documentation checks</i>
Human Rights	Y	Y	Y	<i>Covered by supplier declarations and ethics policies</i>
Bribery and Corruption	Y	Y	Y	<i>Enforced through signed integrity declarations and Emperador’s Supplier Accountability Policy</i>

As of 2025, structured supplier screening and accreditation processes continue to be implemented. Among subsidiaries, however, EDI and AWGI maintain formal and publicly available supplier accreditation policies. EDI’s Supplier Business Ethics & Integrity Policy defines expectations related to anti-corruption, ethical conduct, regulatory compliance, and environmental performance; while AWGI’s Supplier Accountability and Liability Policy outlines requirements on legal accountability, supplier performance standards, and environmental compliance. Both policies drive screening processes that tackle environmental compliance, human rights adherence, and the prohibition of forced and child labor, as shown in the table above.

Other subsidiaries apply aligned internal protocols based on applicable regulations and operational risk considerations, although their policies remain undisclosed publicly.

Our Management Approach

Established Parameters for Engagement

Across subsidiaries, EMI evaluates how suppliers comply with established standards to ascertain the entry of suitable partners in its supply chain.

At EDI, supplier engagement is focused on anti-corruption and legal due diligence. Suppliers are required to submit accreditation forms, namely “Suppliers Business Ethics & Integrity,” “Supplier’s Accountability & Liability,” and “Pre-Assessment Questionnaire.” While environmental and social considerations are yet to be integrated into EDI’s assessment criteria, the said forms helps the Company determine the operational capabilities and financial capacities of suppliers.

Within GES and subsidiaries such as BF, new suppliers must comply with European regulations. They should undergo assessment and validation by the Supply Chain and General Director before any engagement. They are thoroughly screened as well for social criteria to ensure that none had significant social impacts as per the Company’s supplier accreditation policy.

Suppliers partnering with WMG are required to undergo audits. Environmental credentials, such as those from the Forest Stewardship Council (FSC) and Programme for the Endorsement of Forest Certification (PEFC), or ISO certifications are sought from suppliers. WMG considers adding environmental screening into its audit and supplier onboarding processes.

Relationship with Community

Significant Impacts on Local Communities

As of 2025, no specific collective or individual rights of concern related to EMI’s operations have been identified. As a company operating in locations near residential, agricultural, or coastal areas, EMI recognizes its operations might have significant impacts in nearby communities. Therefore, the Company strives to support positive change in communities through programs that address local needs and contribute to long-term development. The company engages with local government units (LGUs), community stakeholders, and non-government organizations to deliver and monitor these initiatives.

In addition, all subsidiaries are expected to support responsible operations by facilitating dialogue, addressing community needs, and mitigating potential risks associated with their presence in their respective areas.

Certificates for Activities Impacting Indigenous Peoples (IPs)

Certificates	Units	2023	2024	2025
FPIC process is still undergoing	#	0	0	0

Certificates	Units	2023	2024	2025
CP secured	#	0	0	0

In 2025, EMI did not conduct operations within areas identified as Indigenous Peoples' territories. As a result, no Free and Prior Informed Consent (FPIC) processes were required and no Certificates of Precondition (CP) were secured, as shown in the table above. The Company continues to assess this requirement during site development and permitting processes to ensure compliance with applicable regulations.

Our Management Approach

Sustaining Relationships with the Community

EMI continues to nurture relationships with its host communities through consistent partnerships with local agencies and organizations, volunteering in relevant programs, and targeted assistance to certain sectors. EMI also encourages employee involvement in the Company's corporate social responsibility programs. Through their participation, employees get to expand their social awareness and connection with the community. To ensure program continuity and effectiveness, EMI employs monitoring mechanisms such as beneficiary feedback and impact tracking.

Recently, community initiatives where EMI has been involved focus on key areas such as health, education, youth empowerment, and disaster response. EDI, among subsidiaries, has been seen to be actively involved in these programs.

Among health-oriented initiatives include medical missions, community donations and bloodletting activities. EDI, in partnership with the city health office, held a Buntis Congress aimed to empower women employees, particularly first-time mothers, with knowledge on proper child care from pregnancy to birth. EDI also provides free medical treatment and service to the community's unsheltered or underprivileged population. In cooperation with EDI, subsidiary Progreen has conducted a supplemental immunization activity for the benefiting community in Santa Rosa, Laguna.

Regarding education, EDI cleaned and painted the classrooms in two elementary schools, in Bagumbayan, Quezon City and Pulong Santa Cruz, Santa Rosa, Laguna, in preparation for the opening of the academic year through the Brigada Eskwela. EDI also supported youth empowerment by participating in the celebration of International Youth Day, in partnership with the Department of Labor and Employment. The 2025 observance, themed "Local Youth Actions for the SDGs and Beyond," highlighted the role of young people in translating global goals into community-based action. In response to the widespread impact of Typhoon Tino in November, EDI employees nationwide organized a donation drive to collect and distribute essential aid to affected communities in Cebu.

EMI has been spearheading the repurposing of scraps or production byproducts into useful materials that can be donated to the community. EMI also supports community livelihood projects by donating containers and mud presses to farmers. AWGI has upcycled old and damaged wooden pallets into chairs that were donated to schools, while Progreen has donated used containers and mud presses, a by-product of its milling

operations, to local farmers to enhance soil quality and agricultural productivity. EMI also conducts community clean-ups and quarterly food distribution programs.

Customer Management

Customer Satisfaction

EMI recognizes customer satisfaction as an important factor in maintaining brand credibility and business performance. While the Company does not currently maintain formal customer satisfaction metrics across its markets, it gathers feedback through internal channels such as retailer and distributor input, monitoring of consumer interactions, and digital complaint management systems. These inputs are reviewed to identify areas for improvement in service quality, product development, and engagement with distributors and customers.

Disclosure	Units	2023	2024	2025
Customer Satisfaction Score	%	N/A	N/A	N/A

Our Management Approach

Product Quality and Safety Management

Customer support is provided through a combination of digital platforms, direct engagement with distributors, and coordination with in-market service teams. GES operates dedicated contact centers, while Progreen and EDI address inquiries through their account managers and field representatives. Customer service teams track concerns related to product availability, labeling issues, and delivery delays, and are authorized to escalate matters to logistics, quality assurance, or marketing teams when necessary. Ongoing initiatives also focus on digitizing product information materials and improving consumer access to brand assistance.

Customer Health & Safety

EMI emphasizes ethical conduct and the protection of consumer health and safety in the marketing and distribution of its products. The Group promotes responsible consumption through responsible marketing and labeling practices that provide consumers with appropriate information on product composition, proper use, and disposal. These practices are implemented in accordance with applicable regulations, internal policies, and relevant industry standards.

Disclosure	Units	2023	2024	2025
No. of Substantiated Complaints on Product or Service Health and Safety*	#	0	0	0
No. of Complaints Addressed	#	N/A	N/A	N/A

*Substantiated complaints include complaints from customers that went through the organization's formal communication channels and grievance mechanisms, as well as complaints that were lodged with and acted upon by government agencies.

EMI recorded no substantiated complaints related to product or service health and safety from 2022 to 2025, reflecting continued compliance with product safety, quality control, and regulatory requirements. As no complaints were reported during the period, no complaint resolution cases were recorded. The Company continues to maintain monitoring mechanisms to address potential consumer concerns.

Our Management Approach

Quality Control and Safety Management

Across subsidiaries, EMI closely follows food safety regulations and applies product safety controls throughout every stage of its value chain. Quality assurance teams monitor compliance and pursue relevant certifications for good manufacturing practices.

EDI adheres to the requirements stated by the Food and Drug Administration. Its facilities in Sta. Rosa and Biñan, Laguna hold Good Manufacturing Practice certifications, reinforcing public confidence in the quality and safety of its products.

WMG, for its part, applies a broad set of quality control procedures, which are regularly reviewed and enhanced as needed. It takes into account customer feedback and complaints to strengthen product safety outcomes.

GES, meanwhile, follows safety management systems aligned with Global Food Safety Initiative standards. The subsidiary also incorporates product traceability systems, sanitation procedures, and established emergency recall protocols into daily operations. In addition, subsidiary BF regularly renews certifications, conducts up to eight internal and external audits annually, and monitors key performance indicators daily. CPD, meanwhile, performs monthly quality assessments to monitor product performance.

Marketing and Labeling

As a liquor company, EMI's responsible marketing and labeling practices emphasize the promotion of responsible consumption. In accordance with applicable regulations, internal policies, and relevant industry standards, these practices ensure consumers are provided with appropriate information on the composition, proper use, and disposal of its products. Marketing activities are conducted in a manner that avoids the exploitation of vulnerable groups and supports transparent communication with consumers. Reflecting these practices, there are no substantiated complaints related to marketing labeling recorded in 2025.

Disclosure	Units	2023	2024	2025
No. of Substantiated Complaints on Marketing and Labeling*	#	0	1	0
No. of Complaints Addressed	#	0	0	0

*Substantiated complaints include complaints from customers that went through the organization's formal communication channels and grievance mechanisms as well as complaints that were lodged to and acted upon by Ad Standards Council

Our Management Approach

Responsible Marketing and Communication

The company upholds responsible communication practices across all markets, particularly due to the nature of its alcoholic beverage products. EDI adheres to the guidelines of the Ad Standards Council (ASC) and the FDA, while WMG follows the United Kingdom's alcohol advertising regulations as well as the Scotch Whisky Association's code of practice. GES and Bodegas Fundador implement detailed label and claims verification during the new product development (NPD) process, requiring both technical and legal approvals prior to market release. Employees involved in marketing activities receive regular training on responsible drinking messaging and regulatory requirements. In addition, the company promotes educational initiatives that encourage moderation and responsible consumption across key brands and markets.

Customer Privacy & Data Security

Amid the integration of digital channels in business operations, EMI values the protection of personal information entrusted by its stakeholders. EMI's data privacy and security policies are anchored on compliance with applicable regulations, and training to equip employees with cybersecurity and data protection awareness. As a result of these practices, privacy-related complaints have been avoided to date.

Disclosure	Units	2023	2024	2025
No. of Substantiated Complaints on Customer Privacy	#	0	0	0
No. of Complaints Addressed	#	0	0	0
No. of Customers, Users, and Account Holders whose Information is Used for Secondary Purposes	#	0	0	0
No. of Data Breaches, including Leaks, Thefts, and Losses of Data	#	0	0	0

*Our Management Approach***Backed by Compliance, Expanded by Training**

Privacy and security practices are grounded on regulatory compliance within subsidiaries and awareness building among employees.

EMI adheres to applicable data privacy regulations, including the Data Privacy Act of 2012 for EDI, the European Union's General Data Protection Regulation for both WMG and GES, and Spain's Organic Law on Protection of Personal Data and Guarantee of Digital Rights for GES.

Subsidiaries also conduct their respective employee and management training on data protection, covering topics such as the proper handling of sensitive information and protocols for responding to potential data breaches.

Furthermore, data protection measures cover encryption, controlled access systems, and periodic internal audits. Each entity maintains a Data Privacy Manual and applies privacy notices and data-sharing agreements to govern the handling of personal information. Additional safeguards include renewal of data processing systems, role-based access controls, audit trail monitoring, and periodic policy evaluations.

Subsidiaries also inform the public about its data protection policies and actions. EDI's privacy notices and contact details of its Data Protection Officer are made available on its official website, while GES also publishes regular updates on data usage and privacy policies through its official websites.