

**Kimberly-Clark de México,  
S.A.B de C.V.**

Limited assurance report for  
selected sustainability information  
included in the Sustainability  
Report for the year ended  
December 31, 2023



## Independent Practitioner's Limited Assurance Report for selected sustainability information of Kimberly-Clark de México, S.A.B de C.V.

### **Information subject to the assurance engagement**

We have been engaged by the Management of Kimberly-Clark de México, S.A.B de C.V. ("Kimberly-Clark de México" or the "Entity") to perform a limited assurance engagement on selected sustainability information included in the 2023 Sustainability Report for the year ended December 31, 2023.

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

Our limited assurance engagement was performed solely in respect of the selected sustainability information included in Appendix A. Our assurance report does not extend to information from previous periods or other information included in the 2023 Sustainability Report, including other information related to such report that may contain images, audio or videos.

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

The selected sustainability information included in Appendix A has been prepared and presented in accordance with the guidelines of the *Global Reporting Initiative* ("GRI") and *Sustainability Accounting Standards Board* ("SASB").

### **Kimberly-Clark de México's responsibility for selected sustainability information**

Kimberly-Clark de México is responsible for the preparation of the selected sustainability information in accordance with *GRI* and *SASB*. This responsibility includes the design, implementation and execution of internal controls over the relevant information for the preparation of the selected information that is free from material misstatement, whether due to fraud or error.

### **Inherent limitations to the assurance engagement**

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

### **Our Independence and Quality Control**

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

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



## **Our Responsibility**

Our responsibility is to express a limited assurance conclusion on selected sustainability information for the year ended December 31, 2023, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with *International Standard on Assurance Engagements 3000 (Revised)*, *assurance engagements other than audits or reviews of historical financial information ("ISAE 3000")*, issued by the *International Auditing and Assurance Standards Board (IAASB)*. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability information is free from material misstatement.

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

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

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

- Performed inquiries, through which we obtained an understanding of the Entity's internal policies related to the selected sustainability information.
- Performed inquiries, through which we obtained an understanding of Kimberly-Clark de México's control environment and information systems relevant to the preparation of selected sustainability information but did not evaluate the design of particular control activities, nor obtain evidence about their implementation or test operating effectiveness.
- Evaluated whether Kimberly-Clark de México's methods for developing estimates are appropriate and had been consistently applied in the preparation of the selected sustainability information.
- Performed substantive tests on the selected sustainability information referred in this report, to corroborate that the data has been adequately measured, recorded, compiled, and reported through:
  - Inspection;
  - Observation;
  - Confirmation;
  - Re-calculations.
- Comparison of the contents presented by the Management with what is established in the section of *criteria* of this report.

The procedures performed in a limited assurance engagement vary in nature and opportunity from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Kimberly-Clark de México's selected sustainability information has been prepared, in all material respects, in accordance with the guidelines provided by *GRI* and *SASB*.

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

## **Limited Assurance Conclusion**

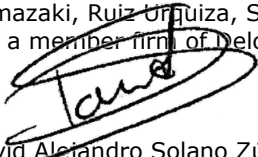
Based on the work performed described in this report, the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability information for the year ended December 31, 2023, was not prepared, in all material aspects, in accordance with the *criteria* section of this report.



**Restriction on use and distribution**

Our report is intended solely for the management of Kimberly-Clark de México, S.A.B de C.V., in accordance with the terms of our engagement letter and should not be used by, or distributed to, any other party.

Galaz, Yamazaki, Ruiz-Uruiza, S.C.  
Affiliate of a member firm of Deloitte Touche Tohmatsu Limited



C.P.C. David Alejandro Solano Zúñiga  
Mexico City, Mexico  
May 29, 2024



## Appendix A

The following include the *GRI* and *SASB* non-financial metrics, scope of the limited assurance engagement, determined by Kimberly-Clark de México's Management.

GRI Indicators	Metrics
2-12 Role of the highest governance body in overseeing the management of impacts	Qualitative review of the functions performed by the Board of Directors.
301-1 Materials used by weight or volume	Recyclable and/or recycled: <ul style="list-style-type: none"> <li>• <b>296,711</b> tons of virgin fiber</li> <li>• <b>484,494</b> tons of recycled fiber + cellulose waste</li> <li>• <b>16,528</b> tons of non-woven fabrics</li> <li>• <b>46,136</b> tons of superabsorbent fabrics</li> <li>• <b>41,332</b> tons of polymer resins</li> </ul> Internally recycled: <ul style="list-style-type: none"> <li>• <b>56,920</b> tons cellulose waste</li> <li>• <b>4,877</b> tons of non-woven fabrics</li> <li>• <b>944</b> tons of diaper absorbent center</li> </ul>
301-2 Recycled input materials used	<b>62%</b> recycled input materials used
302-1 Energy consumption within the organization	<ul style="list-style-type: none"> <li>• <b>107,600</b> GJ of LP gas consumed</li> <li>• <b>16,328</b> GJ of gasoline consumed</li> <li>• <b>3,594</b> GJ of diesel consumed</li> <li>• <b>4,541,218</b> GJ of natural gas consumed</li> <li>• <b>1,513,243</b> GJ of steam consumed</li> <li>• <b>24,468</b> GJ of wind energy consumed</li> <li>• <b>2,771,376</b> GJ of electricity (CFE) consumed</li> <li>• <b>570,423</b> GJ of electricity (Qualified CFE) consumed</li> <li>• <b>643,555</b> GJ of electrical energy (cogeneration) consumed</li> </ul>
303-3 Water withdrawal	Water withdrawal of <b>13,599</b> ML.
303-4 Water discharge	<ul style="list-style-type: none"> <li>• Total water discharge of <b>12,771</b> ML</li> <li>• Water discharge only from Kimberly-Clark de México of <b>11,103</b> ML</li> </ul>
305-1 Direct (Scope 1) GHG emissions	<b>263,440</b> tCO <sub>2</sub> e emissions
305-2 Energy indirect (Scope 2) GHG Emissions	<b>452,024</b> tCO <sub>2</sub> e emissions
305-7 Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	<ul style="list-style-type: none"> <li>• <b>197</b> tons of NO<sub>x</sub> emissions</li> <li>• <b>1</b> tons of SO<sub>x</sub> emissions</li> <li>• <b>15</b> tons of TSP emissions</li> <li>• <b>11</b> tons of VOC emissions</li> </ul>
306-3 Waste generated	<b>404,839</b> tons of waste generated.
306-4 Waste diverted from disposal	<b>374,578</b> tons of waste recycled or reused.



GRI Indicators	Metrics
306-5 Waste directed to disposal	<b>30,262</b> tons of waste to landfill.
403-9 Work-related injuries	<p>Employees (KCM)*:</p> <ul style="list-style-type: none"> <li>• <b>0</b> fatalities as a result of work-related injuries</li> <li>• <b>0</b> high-consequence work-related injuries **</li> <li>• <b>10</b> recordable work-related injuries</li> <li>• <b>21,121,790</b> hours worked</li> <li>• Rate of fatalities as a result of work-related injuries of <b>0</b></li> <li>• Rate of high-consequence work-related injuries (not including fatalities) of <b>0.47</b></li> <li>• Frequency rate of serious accidents (including fatalities) of <b>0.47</b></li> </ul> <p>Employees (SODISA)*:</p> <ul style="list-style-type: none"> <li>• <b>1</b> fatality as a result of work-related injuries</li> <li>• <b>1</b> high-consequence work-related injury**</li> <li>• <b>6</b> recordable work-related injuries</li> <li>• <b>928,175</b> hours worked</li> <li>• Rate of fatalities as a result of work-related injuries of <b>1.08</b></li> <li>• Rate of high-consequence work-related injuries (not including fatalities) of <b>6.46</b></li> <li>• Frequency rate of serious accidents (including fatalities) of <b>7.54</b></li> </ul> <p>*Total working hours (employees) used for rates calculation include estimates made by Kimberly-Clark de México management.  **Fatalities as a result of work-related injuries are also considered within high-consequence work-related injuries.</p>
405-1 Diversity of governance bodies and employees	<p>Age group and gender of the governance bodies:</p> <ul style="list-style-type: none"> <li>• Woman under 30 years and until 30 years old (number): <b>0</b></li> <li>• Man under 30 years and until 30 years old (number): <b>0</b></li> <li>• 40 years old woman (number): <b>2</b></li> <li>• 40 years old man (number): <b>1</b></li> <li>• 50 years old woman (number): <b>0</b></li> <li>• 50 years old man (number): <b>5</b></li> <li>• 60 years old woman (number): <b>0</b></li> <li>• 60 years old man (number): <b>2</b></li> </ul> <p>Age group and gender of employees:</p> <ul style="list-style-type: none"> <li>• Woman under 30 years and until 30 years old (number and percentage): <b>821 – 9.37%</b></li> <li>• Man under 30 years and until 30 years old (number and percentage): <b>4,521 – 51.61%</b></li> <li>• 40 years old woman (number and percentage): <b>322 – 3.68%</b></li> <li>• 40 years old man (number and percentage): <b>1,686 – 19.25%</b></li> <li>• 50 years old woman (number and percentage): <b>148 – 1.69%</b></li> <li>• 50 years old man (number and percentage): <b>1,190 – 13.58%</b></li> <li>• 60 years old woman (number and percentage): <b>17 – 0.19%</b></li> <li>• 60 years old man (number and percentage): <b>55-0.63%</b></li> </ul>



<b>GRI Indicators</b>	<b>Metrics</b>
405-1 Diversity of governance bodies and employees	Employee category and gender of employees: <ul style="list-style-type: none"> <li>• Woman – Management level (number and percentage): <b>2- 0.02%</b></li> <li>• Man – Management level (number and percentage): <b>8 – 0.09%</b></li> <li>• Woman – Executive level (number and percentage): <b>124- 1.42%</b></li> <li>• Man – Executive level (number and percentage): <b>309-3.53%</b></li> <li>• Woman- Administrative level (number and percentage): <b>533- 6.08%</b></li> <li>• Man – Administrative level (number and percentage): <b>1,724- 19.68%</b></li> <li>• Woman – Unionized (number and percentage): <b>649-7.41%</b></li> <li>• Man – Unionized (number and percentage): <b>5,411 – 61.77%</b></li> </ul>
413-1 Operations with local community engagement, impact assessments, and development programs	Qualitative and quantitative review of operations with implemented local community engagement and development programs*. <ul style="list-style-type: none"> <li>• <b>8</b> implemented local community engagement programs</li> <li>• National presence of <b>100%</b> with its local community engagement programs</li> </ul> *Qualitative and quantitative review of the impact evaluations was not carried out.
<b>SASB Indicators</b>	<b>Metrics</b>
CG-HP-140a.1. (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	<ul style="list-style-type: none"> <li>• Water withdrawal of <b>13,599</b> ML.</li> <li>• Water consumption of <b>2,496</b> ML (69% in regions with extremely high-water stress).</li> </ul>

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