

*[Translation for informational purposes only]*

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**AUDIT AND CORPORATE  
PRACTICES COMMITTEE**

**2025 ANNUAL REPORT**

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Mexico City, on February 12, 2026.

H. Board of Directors of  
**Becele, S.A.B. de C.V.**  
Present

Dear Sirs:

Based on the provisions of Article 43, sections I and II of the Securities Market Law and Article Thirty of the Company Bylaws, in my capacity as Chairman of the Audit and Corporate Practices Committee of Becele, S.A.B. de C.V., (the Company) I proceed to present the Annual Report approved by all the members of said Committee, regarding the activities carried out in the period from January 1 to December 31, 2025.

In accordance with the provisions of the Securities Market Law, the Committee focused during this period, in general and mainly on:

1. Carrying out the auditing and corporate practice activities conferred on them by law to support the Board of Directors.
2. Holding quarterly meetings with the Administration.

Concerning specific concepts corresponding to the functions approved for this Committee, we present the following results:

#### **INTERNAL CONTROL.**

- It was verified that the Company's Management established the general guidelines for internal control, as well as the necessary processes for its application and compliance, with the support of the Internal and External Auditors. Likewise, the observations made in this regard in each of the Committees that were held were closely monitored.
- The Share Buyback Program was reviewed and updated.
- The review and approval of various commercial operations was carried out, and the cash situation was also reviewed. All of the above with the aim of maintaining the health and financial stability of the Company.
- The activity and relevant events were reviewed with respect to the relationship with investors.
- The budget to be exercised by the company in 2025 was approved.
- A review was carried out of those issues that are on the Company's cybersecurity program.
- Follow up monitoring safety issues in the Company's distilleries.
- Follow up on the status of matters related to the La Rojeña factory incident up to the conclusion of all pending matters.
- The long-term whiskey optimization plan, which seeks to align inventory with actual demand and avoid overproduction, was presented and approved.
- The strategy to optimize the cost and yield of sugar per hectare has been presented and approved.

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- The long-term supply strategy has been presented and approved, with the aim of maintaining competitive costs, protecting margins, and avoiding negative impacts on cash flow due to excess inventory or unnecessary purchases.

**TRANSACTIONS WITH RELATED PARTIES.**

- It was informed of, reviewed and, where appropriate, recommended to the Board of Directors for approval, each and every one of the transactions with related parties to be carried out in 2025.

**INTERNAL AUDIT.**

- The annual work program for 2025 was reviewed and approved. Likewise, the audit charter and the global structure required for it were authorized.
- In each of the meetings of this Committee, periodic reports on the progress of the approved work program were received and approved. Similarly, the relevant observations and findings that were presented in the different sessions were followed up until the conclusion of the topics, with special emphasis on those issues that could be considered high risk.

**EXTERNAL AUDIT.**

- It was agreed to recommend to the Board of Directors that PricewaterhouseCoopers, S.C. be ratified as the Company's independent external auditor, as well as the fees to be paid.
- The work program of the external auditor was authorized, and the progress made in each Committee was reviewed. Similarly, the observations and comments made regarding the quarterly and annual financial statements were reviewed.
- Finally, the fulfillment of the external auditor's obligations was evaluated.

**ADDITIONAL SERVICES PROVIDED BY THE EXTERNAL AUDITOR.**

- It was reviewed and authorized that the External Auditor provide specific services other than the external audit throughout the 2025 financial year, monitoring their performance at all times.

**FINANCIAL STATEMENTS.**

- A detailed review of the Company's quarterly financial statements was carried out in conjunction with the Chief Financial Officer and the external auditor, and in all cases, it was recommended to the Board of Directors for approval and publication.

**ACCOUNTING POLICIES.**

- The main accounting policies and criteria used for the preparation of the financial information and its accounting record were reviewed and were found to be adequate and consistent with any changes that may have occurred in the International Financial Reporting Standards. Therefore, it was concluded that the financial information presented to the Board of Directors always reflected in a material and reasonable manner the financial situation, the results of the operation, the variations in stockholders' equity and the cash flow of the Company.

**FOLLOW-UP OF LEGAL AND TAX CONTINGENCIES.**

- Each of the legal and fiscal contingencies exposed in the Committee was reviewed and punctual follow-up was given to the fulfillment of the agreements reached for the attention of each one of them.

- The progress made in the evaluation of the criminal risk existing in the Company was reviewed and approved.

**COMPLIANCE WITH OPERATIONAL GUIDELINES AND POLICIES.**

- All the points raised by the Risk Committee were analyzed, and the implementation and updating of each of the cases that required preventive and corrective measures was reviewed.
- The evolution of the development of the Destilería 1800 was reviewed in particular.
- It was agreed to submit the update of the crime prevention program to the Board of Directors for approval.
- Due diligence controls and procedures were strengthened in response to the designation of cartels as foreign terrorist organizations, including protocols for meetings with authorities and recording of interactions

**COMMENTS AND COMPLAINTS FROM THIRD PARTIES.**

- Follow up to the Company's Integrity program.
- The follow-up given to matters that could imply a breach of the Company's policies was explained. The process and measures to be taken in each case were approved.

**FOLLOW-UP OF RESOLUTIONS OF THE SHAREHOLDERS' AND BOARD OF DIRECTORS' MEETING.**

- Punctual monitoring was carried out of compliance with the agreements reached at the annual shareholders' meeting and by the board of directors.

**WAIVERS.**

During the 2025 financial year, no waiver referred to in Article 28, Section III, Subsection f) of the Securities Market Law was submitted to the Committee for its consideration.

In view of the above, it is recommended that the Board of Directors submit the consolidated financial statements of Becele, S.A.B. de C.V. for the fiscal year ended December 31, 2025, to the ordinary general meeting of shareholders for approval.

Sincerely,

Sergio Visintini Freschi  
Chairman of the Audit and  
Corporate Practices Committee