

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

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



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

Information Subject to the Assurance Engagement

We have been engaged by Kimberly-Clark de Mexico, S.A.B de C.V. ("Kimberly-Clark de Mexico" or the "Entity") to perform a limited assurance engagement on selected sustainability information included in the Integrated Annual Report 2022 for the year ended December 31, 2022.

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

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

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

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

Kimberly-Clark de Mexico's Responsibility for selected sustainability information

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

A limited assurance engagement undertaken in accordance with ISAE 3000 involves assessing the suitability in the circumstances of Kimberly-Clark de Mexico'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 Mexico's control environment and information systems relevant to the preparation of selected sustainability information but did not evaluate the design of particular control activities, obtain evidence about their implementation or test operating effectiveness.
- Evaluated whether Kimberly-Clark de Mexico'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;
 - Re-calculations;

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



Restriction on Use and Distribution

Our report is intended solely for the management of Kimberly-Clark de Mexico, 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 Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited



C.P.C. David Alejandro Solano Zúñiga
Mexico City, Mexico
May 31, 2023



Appendix A

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

GRI Description	Metrics
301-1 - Materials used by weight or volume	<p>Recyclable and/or recycled:</p> <ul style="list-style-type: none"> - 250,183 tons of virgin fiber - 458,407 tons of recycled fiber - 9,338 tons of non-woven fabrics - 44,754 tons of superabsorbent fabrics - 39,190 tons of polymer resins <p>Internally recycled:</p> <ul style="list-style-type: none"> - 54,544 tons cellulosic fibers - 4,179 tons of non-woven fabrics - 1,397 tons of diaper absorbent center
301-2 - Recycled input materials used	- 60% recycled input materials used
302-1 - Energy consumption within the organization	<ul style="list-style-type: none"> - 110,469.57 GJ of LP gas consumed - 1,450 GJ of gas consumed - 3,943 GJ of diesel consumed - Total consumption in mobile sources of 115,861 GJ - 4,281,581 GJ of natural gas consumed - 1,432,034 GJ of steam consumed - 35,130 GJ of wind energy consumed - 2,255,536 GJ of electricity (SEN) consumed - 1,445,679 GJ of electricity (Cogeneration) consumed
303-3 - Water withdrawal	<ul style="list-style-type: none"> - 5,226,227 m³ of fresh groundwater or well water withdrawn - 1,124,669 m³ of fresh surface water withdrawn - 6,876,245 m³ of post-consumer surface water withdrawn - 13,227,141 m³ of water withdrawn
303-4 - Water discharge	<ul style="list-style-type: none"> - 6,971,242 m³ of surface water discharged - 5,875,198 m³ of groundwater discharged - 12,846,439 m³ of water discharged in total
305-1 - Direct (Scope 1) GHG emissions	- 248,001 tCO ₂ e emissions
305-2 - Energy indirect (Scope 2) GHG emissions	- 470,515 tCO ₂ e emissions
305-7 - Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> - 184.7 tons of NOx emissions - 1.10 tons of SOx emissions - 14.3 tons of TSP emissions - 10.4 tons of VOC emissions
307-1 - Non-compliance with environmental laws and regulations	- Zero fines for non-compliance with environmental laws and regulations
2-26 - Mechanisms for seeking advice and raising concerns	- Qualitative review of the mechanisms for seeking advice and raising concerns
403-1 - Occupational health and safety management system	- Qualitative review of the occupational health and safety management system



GRI Description	Metrics
403-9 – Work-related injuries	<p>Employees:</p> <ul style="list-style-type: none"> - 1 fatality* as a result of work-related injury - 10 high-consequence work-related injuries - 107 recordable work-related injuries - 21,011,259 hours worked <p>Non-employee workers:</p> <ul style="list-style-type: none"> - 0 fatalities as a result of work-related injuries - 0 high-consequence work-related injuries - 14 recordable work-related injuries - 3,980,174 hours worked <p>Lost Time Injury Frequency Rate:</p> <ul style="list-style-type: none"> - 10 KCM cases - 14 contractor cases <p>Health and safety indicators:</p> <ul style="list-style-type: none"> - 1.01 total accident frequency index (LTIR) - 7.97 severity index - 0.1 frequency rate of serious and severe accidents - 10 high-consequence work-related injuries (employees) <p>*Belongs to subsidiary SODISA</p>
405-1 - Diversity of governance bodies and employees	<p><u>Managers by age and gender:</u></p> <p>Women between 31 and 50 years old (number): 2</p> <p>Women older than 51 years (number):0</p> <p>Men between 31 and 50 years old (number): 1</p> <p>Men older than 51 years (number):7</p> <p><u>Employees by age and gender:</u></p> <p>Women younger than 30 years (number and percentage): 371 – 4%</p> <p>Women between 31 and 50 years old (number and percentage): 683 – 8%</p> <p>Women older than 50 years (number and percentage): 117 – 1%</p> <p>Men younger than 30 years (number and percentage): 2,606 – 30%</p> <p>Men between 31 and 50 years old (number and percentage): 3,889 – 45%</p> <p>Men older than 50 years (number and percentage):1,082 – 12%</p> <p><u>Employees by job category and gender:</u></p> <p>Women – Management level (number and percentage): 2 – 0.02%</p> <p>Women – Executives and administrative (number and percentage): 617 – 7.05%</p> <p>Women – Unionized (number and percentage): 552 – 6.31%</p> <p>Men – Management level (number and percentage): 8 – 0.09%</p> <p>Men – Executives and administrative (number and percentage): 2,026 – 23.16%</p> <p>Men – Unionized (number and percentage): 5,543 – 63.36%</p>
413-1 - Operations with local community engagement, impact assessments, and development programs	Qualitative and quantitative review of the operations with local community engagement, impact assessments, and development programs



SASB Description	Metrics
SASB CG HP 140a.1 - Total water withdrawn, total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	- 13,227,141 m3 of water withdrawn in total

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