Mexico City, as of March 2, 2026.

Annual Report of the Audit Committee to the Board of Directors of Alsea, S.A.B. de C.V.:

Pursuant to the provisions of Articles 42 and 43 of the Securities Market Law and the Regulations of the Audit Committee, I hereby report to you on the activities we carried out during the year ended December 31, 2025. In the performance of our work, we took into consideration the recommendations set forth in the Code of Best Corporate Governance Practices and, in accordance with a work program prepared on the basis of the Committee Regulations, we met at least once each quarter to carry out the activities described below:

I. **RISK ASSESSMENT**
The Company's processes for measuring and managing the principal risks in an integrated and global manner across all geographies in which it operates were identified and evaluated, as were the action plans to address such risks and mitigate their potential impact. The Risk Committee held quarterly sessions in which the assessment of critical and high risks was overseen for their proper management by those responsible within the organization. Likewise, the degree of the organization's preparedness to respond to and recover from incidents arising from the materialization of such risks was assessed.

II. **INTERNAL CONTROL**
We verified that Management, in fulfillment of its responsibilities regarding internal control, had established the appropriate processes and policies. In addition, we followed up on the comments and observations made in this regard by the External and Internal Auditors in the performance of their work.

III. **EXTERNAL AUDIT**
We recommended to the Board of Directors the engagement of the Group's and its subsidiaries' external auditors for fiscal year 2025. For this purpose, we verified their independence and compliance with the requirements established by law. We analyzed with them their approach and work program.

We maintained constant and direct communication with them to learn the progress of their work, any observations they might have, and to take note of their comments regarding their review of the annual financial statements. We timely became aware of their conclusions and reports on the annual financial statements, including the communication referred to in Article 35 of the General Provisions Applicable to Entities and Issuers Supervised by the National Banking and Securities Commission that retain external audit services for basic financial statements (the "Single Circular of External Auditors"), and we followed up on the implementation of the observations and recommendations they developed in the course of their work. We reviewed the reports issued by the External Auditors referred to in the Single Circular of External Auditors.

We authorized the fees paid to the external auditors for audit services and other additional or complementary permitted services, ensuring that they did not interfere with their independence from the Company. Taking into account Management's views, we conducted the evaluation of their services corresponding to the previous year, and we initiated the evaluation process corresponding to fiscal year 2025.

IV. INTERNAL AUDIT

In order to preserve its independence and objectivity, the Internal Audit area reports functionally to the Audit Committee.

In due course, we reviewed and approved its annual activities program. In preparing such program, Internal Audit takes and validates the organization's critical risks as reflected in the Risk Matrix approved by the Risk Committee (the body mentioned in the preceding point), and correlates such risks with ALSEA's strategic objectives, thereby ensuring proper prioritization in the annual work plan, the evaluation of the associated controls, and the follow-up of action plans for their proper mitigation and management.

We received quarterly reports regarding the progress of the approved work program, any changes it may have undergone, as well as the causes that gave rise to them.

We followed up on the observations and suggestions they developed and on their timely implementation.

We received and analyzed the annual report regarding existing related-party transactions, in order to verify that they were carried out in accordance with existing policies and at market values. For such purposes, opinions were requested and the corresponding valuations were performed.

V. FINANCIAL INFORMATION, ACCOUNTING POLICIES, AND REPORTS TO THIRD PARTIES.

We reviewed with the persons responsible the process of preparing the Company's quarterly and annual financial statements and recommended to the Board of Directors that they be approved and authorized for publication. As part of this process, we took into account the opinion and observations of the external auditors and verified that the accounting and reporting criteria and policies used by Management to prepare the financial information are appropriate and sufficient and were applied consistently with the previous fiscal year. Consequently, the information presented by Management reasonably reflects the Company's financial position, results of operations, cash flows, and changes in financial position for the year ended December 31, 2025.

We also reviewed the quarterly reports prepared by Management to be submitted to the shareholders and the general public, verifying that they were prepared in accordance with the International Financial Reporting Standards (IFRS) and using the same accounting criteria employed to prepare the annual information. We were able to verify that there is a comprehensive process that provides reasonable assurance regarding their content. In conclusion, we recommended to the Board that it authorize their publication.

We received from the auditor a communication regarding the key audit matters that, in the auditor's professional judgment, were of greatest significance in this year's audit. With respect to these matters, we did not observe any material adjustments or deviations that could have an impact on the financial information issued.

VI. **COMPLIANCE WITH REGULATIONS, LEGAL MATTERS, AND CONTINGENCIES**

We confirmed the existence and reliability of the controls established by the Company to ensure compliance with the various legal provisions to which it is subject, making sure that they were adequately disclosed in the financial information.

We periodically reviewed the various tax, legal, and labor contingencies existing in the Company; we monitored the effectiveness of the procedure established for their identification and follow-up, as well as their proper disclosure and recording. The following tax matters stood out, some of which began and have been reported since 2014, and were closely followed up during this fiscal year:

a) In March 2016, the Tax Administration Service (SAT) initiated on-site audits of Grupo Amigos de San Ángel, S.A. de C.V. (GASA), and Italcafe S.A. de C.V. (Italcafe), for tax years 2010 and 2011, respectively; in November, the last partial audit reports were issued in which observations were determined, derived from unidentified deposits according to the Authorities' criterion. In December 2017, additional information was submitted with the purpose of clarifying and rebutting such observations. Additionally, a request for a Conclusive Agreement was filed before the Office of the Taxpayer Defense Attorney (PRODECON). The proceedings before PRODECON were resolved in January 2019, without reaching a consensus with the SAT, and consequently the companies ultimately filed legal challenges through judicial proceedings in August 2019 for GASA and in November, in the case of ITALCAFE.

As of January 7, 2026, the Federal Administrative Justice Tribunal resolved Italcafé's tax assessment for tax year 2011, ruling that 94% of the tax assessment initially determined was unwarranted and establishing a new tax assessment in the amount of $726,344.00 (amount including adjustments and ancillary charges).

As of January 8, 2026, the Collegiate Court declared the outright nullity of GASA's 2020 tax assessment; therefore, no payment whatsoever was due.

b) In May 2024, the Tax Administration Service (SAT) determined a tax assessment for tax year 2019 against Italcafé, and therefore in July 2024 the company filed an administrative appeal for revocation against the assessment so determined. The decision on the appeal for revocation, issued in January 2025, set aside the tax assessment and ordered the auditing authority to issue a new decision with the result of the evaluation of the evidence submitted.

On June 30, 2025, the Tax Administration Service (SAT) determined a new tax assessment against Italcafé, and therefore on September 8, 2025, the company filed a complaint for nullity under the exclusive merits proceeding, which was admitted in November 2025 by the Specialized Chamber for Exclusive Merits Resolution, and it granted a stay as of right of the enforcement of the challenged decision, without it being necessary for the company to secure the tax interest.

c) In September 2017, the SAT initiated a review proceeding of Operadora Alsea de Restaurantes Mexicanos S.A. de C.V. (OARM) with respect to tax year 2014. The foregoing arose from the sequential review that began with the Certified Public Accountant who issued the tax opinion for such fiscal year, regarding the acquisition of the VIPS business.

During fiscal year 2018, various information requested by the tax authorities was submitted, and the latter issued an Observations notice to OARM considering certain objections regarding the acquisition of the VIPS business. In October 2018, additional information was submitted to the tax authorities, as well as a request for a conclusive agreement before PRODECON. On July 30, 2019, PRODECON concluded the conclusive agreement proceeding due to the absence of a consensus with the SAT. Consequently, in February 2021, the SAT issued a notice of assessment of the tax credit in the amount of MXN 99.9 million. Against such assessment, on March 23, 2021, the Company filed an administrative appeal for revocation before the tax authorities.

On June 14, 2022, OARM filed a complaint for nullity under the exclusive merits proceeding before the Federal Administrative Justice Tribunal against the decision issued on April 27, 2022 by the Administration of Litigation of Large Taxpayers "1", through which the administrative appeal for revocation filed by OARM was resolved by confirming the separate decision issued by the Central Administration for the Audit of Corporate Groups.

At the session of October 9, 2024, the en banc panel of the Superior Chamber determined to stay the resolution of the present matter until such time as the judgment is issued in the nullity action brought by ALSEA, S.A.B. DE C.V. referred to in the preceding numeral.

d) In the case of Alsea, S.A.B. de C.V. (ALSEA), the SAT initiated a review proceeding in December 2017 and in December 2018 issued an observations notice in which it set forth certain objections regarding the acquisition of the VIPS brand. For such purpose, additional information was submitted to rebut the objections raised, as well as a request for a conclusive agreement before PRODECON. On July 30, 2019, PRODECON concluded the conclusive agreement proceeding due to the absence of a consensus with the SAT. Consequently, in February 2021, the SAT issued a notice of assessment of the tax credit in the amount of MXN 3.781 billion. Against such assessment, on March 23, 2021, the Company filed an administrative appeal for revocation before the tax authorities.

On June 13, 2022, ALSEA filed a complaint for nullity under the exclusive merits proceeding before the Federal Administrative Justice Tribunal against the decision issued on April 27, 2022 by the Administration of Litigation of Large Taxpayers "1", through which the administrative appeal for revocation filed by ALSEA was resolved by confirming the decision issued by the Central Administration for the Audit of Corporate Groups.

Currently, the matter is before the Superior Chamber of the Federal Administrative Justice Tribunal and is awaiting resolution of the complaint for nullity filed.

e) On December 11, 2024, Grupo Calpik Duraznos, S.A. de C.V. filed an administrative appeal for revocation against the decision contained in the official letter issued on October 22, 2024 by the Decentralized Administration of Tax Audit of Mexico "2", through which a tax assessment was determined against it corresponding to tax year 2021.

The corresponding decision to be issued by the Decentralized Legal Administration of Mexico "2" is currently pending.

f) On October 5, 2023, DISTRIBUIDORA E IMPORTADORA ALSEA filed an administrative appeal for revocation against the decision contained in the official letter issued on August 17, 2023 by the Administration of Audit of Foreign Trade Operations "1", of the Central Administration of Audit of Foreign Trade Operations, of the General Administration of Foreign Trade Audit of the Tax Administration Service, through which a tax assessment was determined against it for alleged omissions in the payment of value added tax, upon considering that 86 import entries processed by the company during tax years 2019 through 2021 fall within the exception scenario for the application of the 0% value added tax rate.

Such administrative appeal for revocation was referred for study and decision to the Decentralized Legal Administration of Mexico “2”, with seat in the State of Mexico.

On November 16, 2023, the company submitted additional evidence pursuant to Article 130 of the Federal Tax Code (including an expert accounting opinion, as well as supporting documentation analyzed for its preparation).

The corresponding decision to be issued by the Decentralized Legal Administration of Mexico “2”, with seat in the State of Mexico, is currently pending.

VII. CODE OF CONDUCT

With the support of Internal Audit, we verified compliance by personnel with the Company's Business Code of Conduct, that adequate processes exist for its updating and dissemination to personnel, as well as the application of the corresponding sanctions in cases of detected violations.

The reports received through the System established by the Company for such purpose were reviewed, and their proper and timely handling was followed up on.

VIII. INFORMATION TECHNOLOGIES

The Corporate Technology and Systems Division presented the group's cybersecurity strategy, highlighting the principal identified risks and the measures already being implemented to reduce them. It also reported on the progress in key capabilities such as threat protection, incident response, and the continuous improvement of processes, all with formal follow-up to ensure concrete results.

IX. ADMINISTRATIVE MATTERS

We held regular meetings with Management in order to remain informed about the Company's progress, activities, and relevant and unusual events. We also met with the external and internal auditors to discuss the progress of their work, any limitations they might have encountered, and to facilitate any private communication they might wish to have with the Committee.

In cases where we deemed it advisable, we requested the support and opinion of independent experts. Likewise, we were not aware of any possible significant non-compliance with operating policies, the internal control system, and accounting recordkeeping policies.

We held executive meetings with the exclusive participation of the Committee members, during which resolutions and recommendations for Management were established.

The Chairman of the Audit Committee reported quarterly to the Board of Directors on the activities that were carried out.

The work we performed was duly documented in minutes prepared for each meeting, which were timely reviewed and approved by the members of the Committee.

Sincerely,

C.P. Alfredo Sanchez Torrado
Chairman of the Audit Committee