Mexico City, February 28, 2025.

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

In compliance with Articles 42 and 43 of the Securities Market Law and the Audit Committee Regulations, I hereby inform you of the activities we carried out during the year ended December 31, 2024. In the development of our work, we have considered the recommendations set forth in the Code of Best Corporate Governance Practices and, according to a work program prepared based on the Committee's Regulations, we met at least once every quarter to perform the activities described below:

I. **RISK ASSESSMENT**
The company's processes were identified and evaluated to assess and manage the primary risks in an integrated and global manner across all operating locations. Work plans were also developed to address these risks and minimize their potential impact. A Risk Committee was established and is now operational, overseeing the quarterly assessment of critical and high risks to ensure proper management by the responsible parties within the organization. Additionally, the organization's preparedness to respond to and recover from incidents arising from the materialization of these risks has been evaluated.

II. **INTERNAL CONTROL**
We ensure that Management, in compliance with its internal control responsibilities, has established the appropriate processes and policies. In addition, we followed up on the comments and observations made by the External and Internal Auditors in the course of their work.

III. **EXTERNAL AUDIT**
We recommended to the Board of Directors the engagement of the Group's and subsidiaries' external auditors for fiscal year 2024. In doing so, we ensured their independence and compliance with the legal requirements. We thoroughly analyzed the auditors, their approach, and work program.

We maintained consistent and direct communication with them to monitor the progress of their work, address any observations they may have had, and take note of their comments regarding the review of the annual financial statements. We were promptly informed of their conclusions and reports on the annual financial statements, including the communication referenced in Article 35 of the General Provisions applicable to entities and issuers supervised by the National Banking and Securities Commission, which engage external audit services for basic financial statements ("Circular Única de Auditores Externos"). Additionally, we followed up on the implementation of the observations and recommendations provided during the course of their work. We reviewed the reports issued by the External Auditors as outlined in the Circular Única de Auditores Externos (Sole Circular of External Auditors).

We approved the fees paid to the external auditors for audit services and any additional or complementary services permitted, ensuring that these did not compromise their independence from the company. Taking Management's views into account, we conducted the evaluation of their services for the previous year and initiated the evaluation process for fiscal year 2024.

IV. INTERNAL AUDIT

To maintain its independence and objectivity, the Internal Audit function reports functionally to the Audit Committee.

In due course, we review and approve its annual activity program. In preparing this program, Internal Audit identifies and validates the critical risks of the organization, as outlined in the Risk Matrix approved by the Risk Committee (the body referenced in point I above). This ensures proper prioritization in the annual work plan, assessment of associated controls, and follow-up on action plans to mitigate and manage these risks effectively. The process involves risk identification, impact analysis on processes, evaluation of associated controls in the organization's operations, and support in developing action plans for their effective alleviation.

We receive quarterly reports on the progress of the approved work program, any deviations it may have encountered, and the underlying causes.

We followed up on the observations and suggestions provided by Internal Audit and ensured their timely implementation.

We received and analyzed the annual report on transactions with related parties to confirm that they were conducted in accordance with established policies and at market values. To this end, we sought expert opinions, and the necessary valuations were carried out.

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

We reviewed the process for preparing the Company's quarterly and annual financial statements with the responsible parties and recommended that the Board of Directors approve and authorize their publication. As part of this process, we considered the opinion and observations of the external auditors and ensured that the criteria, accounting policies, and information practices used by Management in preparing the financial statements were appropriate, sufficient, and consistently applied with those of the previous year. As a result, the information presented by Management accurately reflects the financial position, results of operations, cash flows, and changes in financial position of the Company for the year ended December 31, 2024.

We also reviewed the quarterly reports prepared by Management for submission to shareholders and the general public, verifying that they were prepared in accordance with International Financial Reporting Standards (IFRS) and using the same accounting principles applied in the preparation of the annual financial statements. We confirmed that there is a comprehensive process in place that provides reasonable assurance regarding the accuracy of the content. In conclusion, we recommended that the Board authorize their publication.

We received communication from the auditors regarding the key audit matters that, in their professional judgment, were most significant in this year's audit. On these matters, we observed no material adjustments or deviations that could have an impact on the financial information issued.

VI. COMPLIANCE WITH REGULATIONS, LEGAL ASPECTS 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, ensuring they were properly disclosed in the financial information.

We periodically reviewed the company's various tax, legal, and labor contingencies; we monitored the effectiveness of the procedures established for their identification, follow-up, adequate disclosure, and recording. The following tax issues were particularly notable, some of which were initiated and reported as early as 2016. During this fiscal year, we ensured timely follow-up on these matters:

a) In March 2016, the Mexican Tax Administration Service (SAT) initiated personal visits to Grupo Amigos de San Ángel, S.A. de C.V. (GASA) and Italcafe S.A. de C.V. (Italcafe) for the fiscal years 2010 and 2011, respectively. In November, the last partial reports were issued, containing observations derived from deposits not identified according to the Authorities' criteria. In December 2017, additional information was submitted to clarify and refute these observations. Furthermore, a request for a Conclusive Agreement was filed with the Procuraduría de Defensa del Contribuyente (PRODECON). The matter was resolved in PRODECON in January 2019 without reaching a consensus with SAT. Consequently, the companies filed legal defenses in the courts in August 2019 for GASA and November 2019 for Italcafe. Currently, GASA is awaiting a response from the Collegiate Court on its complaint against the Tax Authority's Resolution, while Italcafe received an unfavorable ruling and filed a direct amparo lawsuit.

b) In May 2024, SAT issued a tax credit for the 2019 fiscal year against Italcafe. In July 2024, the company filed an appeal for revocation against the determined credit. The resolution issued in January 2025 annulled the tax credit and ordered the tax authority to issue a new resolution based on the evaluation of the provided evidence.

c) In September 2017, SAT initiated a review process for Operadora Alsea de Restaurantes Mexicanos S.A. de C.V. (OARM) regarding the 2014 fiscal year. This review followed the sequential process initiated by the Public Accountant, who issued a tax opinion for the fiscal year concerning the acquisition of the VIPS business.

   During the 2018 fiscal year, various documents requested by the tax authorities were submitted, resulting in an Official Letter of Observations for OARM, which raised objections related to the VIPS acquisition. In October 2018, additional information was provided, along with a request for a conclusive agreement before PRODECON. On July 30, 2019, PRODECON ended the conclusive agreement process due to the lack of consensus with SAT. As a result, SAT issued an official notice in February 2021 for the tax credit liquidation of 99.9 million Mexican pesos. OARM filed a Recourse of Revocation against the liquidation on March 23, 2021.

   On June 14, 2023, OARM filed a nullity action before the Federal Court of Administrative Justice against the resolution issued on April 27, 2023, by the Large Taxpayers Litigation "1" panel, which upheld the resolution from the Central Administration for the Tax Audit of Groups of Companies. On October 9, 2024, the Plenary of the Superior Chamber decided to suspend the resolution of this matter until the judgment of the annulment lawsuit filed by ALSEA is issued.

d) In December 2017, SAT initiated a review process for Alsea, S.A.B. de C.V. (ALSEA), and in December 2018, issued an official notice of observations concerning the acquisition of the VIPS brand. Additional information was submitted to refute the objections, and a request for a conclusive agreement was filed with PRODECON. On July 30, 2019, PRODECON ended the conclusive agreement process due to a lack of consensus with SAT. As a result, SAT issued an official notice in February 2021 for the tax credit liquidation of 3.781 billion pesos. ALSEA filed a Recourse of Revocation against the liquidation on March 23, 2021.

   On June 13, 2023, ALSEA filed a nullity action before the Federal Court of Administrative Justice against the resolution issued on April 27, 2023, by the Large Taxpayers Litigation "1" panel, which confirmed the resolution from the Central Administration of Group Audits. The matter is currently before the Superior Chamber of the Federal Court of Administrative Justice and awaits the resolution of the annulment lawsuit.

VII. CODE OF CONDUCT

With the support of Internal Audit, we ensure that our personnel comply with the Company's Code of Business Conduct that there are adequate processes for its updating and dissemination to personnel, as well as the application of the corresponding sanctions in cases of detected violations.

We reviewed the complaints received in the system established by the Company for this purpose, following up on their correct and timely attention.

VIII. IT

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

IX. MANAGEMENT MATTERS

We hold regular meetings with Management to stay informed about the Company's progress, as well as any significant or unusual activities and events. We also meet with both the external and internal auditors to discuss the development of their work, any limitations they may have encountered, and to facilitate any private communications they may wish to have with the Committee.

When deemed appropriate, we sought the support and opinions of independent experts. Furthermore, we were not aware of any significant instances of non-compliance with operating policies, internal control systems, or accounting policies.

We conduct executive meetings with the exclusive participation of the Committee members, during which agreements and recommendations for Management are established.

The Chairperson of the Audit Committee reports quarterly to the Board of Directors on the activities undertaken.

The work performed was thoroughly documented in the minutes prepared for each meeting, which were reviewed and approved in a timely manner by the Committee members.

Sincerely

C.P. Alfredo Sánchez Torrado
Audit Committee Chairperson