



## Independent Limited Assurance Report

To the Board of Directors of GRUPO HERDEZ, S.A.B. DE C.V.:

### 1. Scope of our Work

We have been engaged by GRUPO HERDEZ, S.A.B. DE C.V. (“Grupo Herdez or the “Company”) to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements, here after referred to as the “Engagement”, to report on Grupo Herdez’s selected sustainability performance indicators (“Subject Matter”) contained in the Grupo Herdez’s Integrated Annual Report 2023 (the “Report”) and mentioned in the Appendix A; for the period from January 1 to December 31, 2023.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

### 2. Criteria applied by Grupo Herdez:

In preparing the selected sustainability performance indicators mentioned in the Appendix 1, Grupo Herdez applied the Global Reporting Initiative Standard (GRI), Sustainability Accounting Standards Board (SASB) mentioned in the Appendix 2 of this Report (the Criteria).

### 3. Grupo Herdez responsibilities

Grupo Herdez management is responsible for selecting the Criteria, and for presenting the selected sustainability performance indicators in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

### 4. EY’s responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (‘ISAE 3000’), and the terms of reference for this engagement as agreed with Grupo Herdez on April 10, 2024. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any, material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

### 5. Our Independence and Quality Management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### 6. Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing 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 a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management’s internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the selected sustainability performance indicators and related information and applying analytical and other appropriate procedures.

Our procedures included:

- a. Interviews with responsible persons to obtain an understanding of the data management systems and processes used to generate, disaggregate, and report information related to each Criteria.
- b. Verify that the calculation Criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- c. Analytical procedures such as validations of reasons and ratios or expected results and trends considering the correct application of calculations and formulas in the documentation submitted for the Criterion in question.
- d. Identify and verify the assumptions supporting the calculations.
- e. Inquiries to responsible persons regarding each of the Criteria to explain deviations from expected results and trends and to correct or document them.

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We also performed such other procedures as we considered necessary in the circumstances.

7. Limitations of Our Assurance Engagement.

Our assurance engagement was limited to the Subject Matter included in Appendix 1, contained in the Report, for the period between January 1 to December 31, 2023. It does not cover information from previous years included in the Report, nor related to projections or future goals.

It also did not intend to determine whether the technological tools used for the development of the Report are the most appropriate and/or efficient.

8. Conclusión.

Base in our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the selected sustainability performance indicators for the period from January 1 to December 31, 2023, in order for them to be in accordance with the Criteria.

9. Use of the Present Assurance Report

This report is intended exclusively for the information and use of Grupo Herdez and is not intended to be used, nor should it be, by anyone other than those specified parties.

Our responsibility, when carrying out assurance activities, is solely with the Company's Management; therefore, we do not accept or assume any responsibility for any other purpose or to any other person or organization.

10. Other Information.

The notification to the Global Reporting Initiative (GRI) about the publication of the Report, following the guidelines of the GRI standard 1: Foundation, Reporting in accordance with the GRI Standards, Notify GRI (the organization shall notify GRI of the use of the GRI Standards and the statement of use by sending an email to [reportregistration@globalreporting.org](mailto:reportregistration@globalreporting.org)), is the responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

C.P.C. Ernestina Hernández López  
Audit Partner  
Mancera, S.C.

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July 10, 2024; Mexico City.

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Appendix 1

Subject Matter

The sustainability information identified in the indicators included in the printed Report and included by Grupo Herdez on its website<sup>1</sup> is presented in the following table:

Material issue	Criterion	Indicator	Assured value	Unit		
Employees	2-7	a.	Total employees	11,595	Employees	
			Total men employees	6,488	Employees	
			Total women employees	5,107	Employees	
			Employees at corporate offices	1,370	Employees	
			Employees at CEDIS	933	Employees	
			Employees in Plants	4,389	Employees	
			Employees in stores	2,406	Employees	
			Employees in Sales Routes	2,497	Employees	
		b. i.	Employees with permanent contracts	10,427	Employees	
			Male employees with permanent contracts	5,820	Employees	
			Female employees with permanent contracts	4,607	Employees	
			Employees with permanent contracts in Corporate Offices	1,290	Employees	
			Employees with permanent contracts in Plants	3,721	Employees	
			Employees with permanent contracts at CEDIS	763	Employees	
			Employees with permanent contracts in Stores	2,386	Employees	
			Employees with permanent contracts in sales routes	2,267	Employees	
			b. ii.	Employees with temporary contracts	1,168	Employees
				Male employees with temporary contracts	668	Employees
		Female employees with temporary contracts		500	Employees	
		Employees with temporary contracts in Corporate Offices		80	Employees	
Employees with temporary contracts in plants	668	Employees				
Employees with temporary contracts at CEDIS	170	Employees				
Employees with temporary contracts in Stores	20	Employees				
Employees with temporary contracts in sales routes	230	Employees				

<sup>1</sup> The maintenance and integrity of The Company's (<https://grupoherdez.com.mx/>) website repository of the Report, is the responsibility of the Management of Grupo Herdez. The work carried out by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any difference between the information presented on such website and the Subject Matter contained in the Report on which the Commitment was made and the conclusion was issued.

Other than as described in the table, which sets out the scope of our work, we do not apply assurance procedures on the remaining information included in the Report and, accordingly, we do not express a conclusion on that information.  
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Material issue	Criterion	Indicator	Assured value	Unit	
		b. iii	Non-guaranteed hourly employees	Narrative description	
		b. iv	Full time employees	Narrative description	
		b. v	Part-time employees	Narrative description	
		c.	Describe the methods and assumptions used to compile the data	Narrative description	
		d.	Contextual information	Narrative description	
		e.	Describe significant fluctuations	Narrative description	
		a.	Tons of agricultural raw materials	146,265.28	Ton
			Tons of raw materials	322,734.00	Ton
			Tons of packaging material	132,016.73	Ton
		a. i.	Tons of renewable materials	37,629.77	Ton
a. ii.	Tons of non-renewable materials	94,386.96	Ton		
Recycled inputs	301-2	a.	Percentage of recycled inputs used to produce and package products	12.72%	Percentage
Interaction with water as a shared resource	GRI 303-1	a.	How the organization interacts with water	Narrative description	
		b.	Approach to identifying water-related impacts	Narrative description	
		c.	How water-related impacts are addressed	Narrative description	
		d.	Process for establishing water-related objectives and targets	Narrative description	
Management of impacts related to water discharges	GRI 303-2	a.	Minimum standards set for effluent discharge quality, and how these minimum standards are determined	Narrative description	
Water Extraction	GRI 303-3	a.	Total water extraction	1,262.4	ML
		a. i.	Total surface water extraction	700.87	ML
		a. ii.	Total groundwater extraction	532.87	ML
		a. iii.	Total seawater extraction	0	ML
		a. iv.	Total produced water extraction	0	ML
		a. v.	Total water extraction from third parties	28.66	ML
		b.	Total water extraction from all areas subject to water stress	1,261.72	ML
		b. i.	Total surface water extraction from all areas subject to water stress	700.87	ML
		b. ii.	Total groundwater extraction from all areas subject to water stress	532.87	ML
		b. iii.	Total seawater extraction from all areas subject to water stress	0	ML
		b. iv.	Total produced water extraction from all areas subject to water stress	0	ML
		b. v.	Total third-party water extraction from all areas subject to water stress	28.66	ML
		c. i.	Total freshwater extraction	1,261.47	ML
			Total surface freshwater extraction	700.87	ML
			Total groundwater extraction from freshwater	532.87	ML
			Total third-party freshwater extraction	0	ML
			Total extraction from other waters	28.66	ML
		c. ii.	Total surface water extraction from other waters	0	ML

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Material issue	Criterion	Indicator	Assured value	Unit	
		Total Groundwater Extraction from Other Waters	0	ML	
		Total Seawater Extraction from Other Waters	0	ML	
		Total Produced Water Extraction from Other Waters	0	ML	
		Total Third-Party Water Extraction from Other Waters	0	ML	
		d.	Contextual Information	Narrative description	
Water discharges	303-4	a.	Total Water Discharge	772.61	ML
		a. i.	Total Discharge into Surface Waters	551.79	ML
		a. ii.	Total Discharge into Groundwaters	54.93	ML
		a. iii.	Total Discharge into Third-Party Waters	165.89	ML
		b. i.	Total Discharge into Freshwater	772.52	ML
		b. ii.	Total Discharge into Other Waters	0.08	ML
		c.	Total Water Discharge in All Areas with Water Stress	771.92	ML
		c. i.	Total Freshwater Discharge in Areas with Water Stress	771.84	ML
		c. ii.	Total Discharge into Other Waters in Areas with Water Stress	0.08	ML
		d.	Priority Risk Substances for Which Discharges are Treated	Narrative description	
e.	Contextual Information	Narrative description			
Water consumption	303-5	a.	Total Water Consumption	487.33	ML
		b.	Total Water Consumption from All Areas with Water Stress	487.33	ML
		c.	Change in Water Storage	0	ML
		d.	Contextual Information	Narrative description	
Emissions	305-1	a.	Gross Value of Direct GHG Emissions (Scope 1)	43,997	Ton of CO <sub>2</sub> equivalent
		b.	Gases Included in the Calculation	Narrative description	
		c.	Biogenic CO <sub>2</sub> Emissions	Narrative description	
		d.	Base Year for Calculation	Narrative description	
		e.	The Source of Emission Factors and Global Warming Potential (GWP) Rates Used	Narrative description	
		f.	The consolidation approach for emissions	Narrative description	
		g.	The Standards, methodologies, assumptions, and calculation tools used.	Narrative description	
	305-2	a.	Gross value of indirect GHG emissions associated with energy (Scope 2) based on location	21,807	Ton of CO <sub>2</sub> equivalent
		c.	Gases included in the calculation	Narrative description	
		d.	Base year for the calculation	Narrative description	
		e.	The source of the emission factors and global warming potential (GWP) rates used	Narrative description	
		f.	The consolidation approach for emissions	Narrative description	
		g.	The Standards, methodologies, assumptions, and calculation tools used.	Narrative description	

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Material issue	Criterion	Indicator	Assured value	Unit	
	305-5	a. Reduction of GHG emissions	0	Ton of CO <sub>2</sub> equivalent	
Waste generated	306-3	Total weight of waste generated	49,351.01	Ton	
		Total weight of hazardous waste	50.45	Ton	
		Total weight of non-hazardous waste	49,300.55	Ton	
Waste not intended for disposal	306-4	b. Contextual information	Narrative description		
		a.	Total weight of non-hazardous waste not intended for disposal	40,803.46	Ton
			Total weight of hazardous waste not intended for disposal	9.32	Ton
			Total weight of waste not intended for disposal	40,812.78	Ton
		b. i.	Preparation for reuse (hazardous waste not intended for disposal)	0.00	Ton
		b. ii.	Recycling (hazardous waste not intended for disposal)	9.32	Ton
		b. iii.	Other recovery operations (hazardous waste not intended for disposal)	0.00	Ton
		c. i.	Preparation for reuse (non-hazardous waste not intended for disposal)	0.00	Ton
			Recycling (non-hazardous waste not intended for disposal)	40,803.46	Ton
			Other recovery operations (non-hazardous waste not intended for disposal)	0.00	Ton
		d. i.	Total weight of hazardous and non-hazardous waste not intended for disposal at facilities	0.00	Ton
		d. ii.	Total weight of hazardous waste recycled outside the facilities	9.32	Ton
		d. ii.	Total weight of special management waste recycled outside the facilities	4,917.01	Ton
		d. ii.	Total weight of municipal solid waste recycled outside the facilities	35,886.45	Ton
		e.	Contextual information	Narrative description	
		Waste intended for disposal	306-5	a. Total weight of waste intended for disposal	8,538.23
b. i.	Incineration with energy recovery (weight of hazardous waste intended for disposal)			0.00	Ton
	Incineration without energy recovery (weight of hazardous waste intended for disposal)			0.00	Ton
	Transfer to landfill (weight of hazardous waste intended for disposal)			0.00	Ton
b. iv.	Other disposal operations (weight of hazardous waste intended for disposal)			41.14	Ton
c. i.	Incineration with energy recovery (weight of non-hazardous waste intended for disposal)			0.00	Ton
	Incineration without energy recovery (weight of non-hazardous waste intended for disposal)			0.00	Ton
	Transfer to landfill (weight of non-hazardous waste intended for disposal)			8,497.09	Ton

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Material issue	Criterion	Indicator	Assured value	Unit			
		disposal)					
		c. iv.	Other disposal operations (weight of non-hazardous waste intended for disposal)	0.00	Ton		
		d. i.	Total weight of hazardous and non-hazardous waste not intended for disposal at facilities	0.00	Ton		
		d. ii.	Hazardous waste sent to confinement	41.14	Ton		
		d. ii.	Non-hazardous waste sent to sanitary landfill	8,497.09	Ton		
		d. ii.	Total waste disposed of outside the facilities	8,538.23	Ton		
		e.	Contextual information	Narrative description			
		New Employee hires and employee turnover	401-1	a.	Total of new hires in the organization	3,843	Employees
					Total men hired	2,070	Employees
					Total women hired	1,773	Employees
Percentage of new hires <30 years	67				%		
Percentage of new hires 30-50 years	29				%		
Percentage of new hires >50 years	4				%		
Percentage of new hires from corporate offices	8				%		
Percentage of new hires from plants	29				%		
Percentage of new hires from CEDIS	8				%		
Percentage of new hires in stores	38				%		
Percentage of new hires in sales routes	18				%		
New hire ratio	33				%		
b.	Total turnover			1,700	Employees		
	Total turnover for men			1,137	Employees		
	Total turnover for women			563	Employees		
	Turnover <30 years			39	%		
	Turnover 30-50 years			52	%		
	Turnover >50 años			9	%		
	Turnover for corporate offices			14	%		
	Turnover for plants			40	%		
	Turnover for CEDIS			9	%		
	Turnover for stores			Omitted			
Turnover for sales routes	37	%					
Turnover ratio	21.1	%					
Training hours	404-1	a. i.	Average training hours for men	27.53	Hours		
			Average training hours for women	26.98	Hours		
		a. ii.	Average training hours per employee	27.29	Hours		
			Average training hours for Operational staff	26.69	Hours		
			Average training hours for Operational-Normative staff	31.55	Hours		
			Average training hours for Tactical staff	35.92	Hours		

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			Average training hours for Strategic staff	3.71	Hours
Diversity in governing bodies and employees	405-1	a.	Percentage of individuals within the governing bodies	The numbers are presented in Table 2. 405-1	
		b.	Percentage of employees by job category		
Ratio of basic salary and remuneration of women to men	405-2	a.	Ratio of basic salary of women to men for operative staff	95	%
			Ratio of basic salary of women to men for operative-normative staff	100	%
			Ratio of basic salary of women to men for tactic staff	102	%
			Ratio of basic salary of women to men for strategic staff	101	%
		b.	Ratio of remuneration of women to men	Omitted	
Cases of discrimination and corrective actions taken	406-1	a.	Cases of discrimination during the reporting period.	0	Cases
		b. i.	The status of the cases and the actions taken concerning the following: case assessed by the organization	Narrative description	
		b. ii.	Implementation of ongoing remediation plans	Narrative description	
		b. iii.	Remediation plans whose results have been implemented through routine internal review and management processes	Narrative description	
		b. iv.	Case that is no longer subject to actions	Narrative description	
Weight of products sold	FB-PF-000.A	a.	Tons of product sold	601,191	Ton
		N.A.	Tons of product produced	586,042.53	Ton
Water management	FB-PF-140a.1	(1)	Total water withdrawn	1262.4	Mil m <sup>3</sup>
		(2)	Total water consumed	487.33	Mil m <sup>3</sup>
			Total water consumed in locations with initially high or extremely high water stress levels	100	%
			Percentage of San Luis Potosí Region (water extraction base)	25	%
			Percentage of State of Mexico (Zumpango) Region (water extraction base)	6	%
			Percentage of Los Mochis Region (water extraction base)	56	%
			Percentage of Valle Celaya Region (water extraction base)	4	%
			Percentage of State of Mexico (Chalco) Region (water extraction base)	1	%
			Percentage of Jalisco (Lagos de Moreno) Region (water extraction base)	8	%
			Percentage of Tijuana Region (water extraction base)	0	%
			Percentage of Monterrey Region (water extraction base)	0	%
			Percentage of Jalisco (Guadalajara) Region (water extraction base)	0	%
Number of non-compliance incidents related to permits, standards, and regulations of	FB-PF-140a.2	-	Incidents of non-compliance related to water quantity or quality permits, standards, and regulations	1	Incidents

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water quantity or quality							
Risks of water management	FB-PF-140a.3	-	Water management risks and analysis of strategies and practices to mitigate them	Narrative description			
Revenue from products with labeling or marketing that promotes health and nutrition attributes	SASB FB-PF 260a.1	(1)	Revenue from products labeled or marketed to promote health and nutrition attributes	755,274,750	\$		
		(1.1)	Products labeled to promote health and nutrition attributes contain labels and other written, printed, or graphic materials on the item itself, on any container or wrapping, or accompanying the item in any other way that promotes the health and nutrition attributes.	Yes			
		(1.2)	In accordance with the American Marketing Association's (AMA) definition of "marketing," marketing of products is considered to promote health and nutrition attributes when the entity communicates, distributes, and exchanges offers that promote the product's health and nutrition attributes.	Yes			
		(2.1)	Additives have been removed (e.g., artificial sweeteners, colorants, preservatives, and industrially produced trans fats).	No			
		(2.2)	Fats, saturated fats, sodium, and cholesterol are equal to or less than the requirements for the use of the term "healthy" and related terms in the industry guidelines.	Yes			
		(2.3)	Beneficial nutrients (e.g., vitamins A and C, calcium, iron, protein, and fiber) meet or exceed the requirements for the use of the term "healthy" and related terms.	No			
		(2.4)	A relative statement, such as "light", "low" or "less" can be made in relation to the content of added sugar of the conforming product.	Narrative description			
		Materials	FB-PF-410a.1.	(1)	Total weight of packaging	132,016.73	Tons
				(2)	percentage made from recycled or renewable materials	12.72	%
				(3)	percentage that is recyclable, reusable, or compostable	98.12	%
Audit of the social and environmental responsibility of suppliers	FB-PF-430a.2	(1)	The rate of non-conformities	28	%		
		(2)	The corresponding corrective action rate for non-conformance cases	100	%		
Food ingredients from regions with water stress	FB-PF-440a.1.	-	Percentage of food ingredients sourced from regions with initially high or extremely high water stress	90	%		
Type and rate of injuries, occupational diseases, days lost, absenteeism and number of work-	IP-5	(1)	Accident rate for women	22	#		
		(2)	Days lost for women	0.65	%		
		(3)	Lost day rate for women	733	#		
		(4)	Number of accidents involving men	21.76	%		
		(5)	Accident rate for men	22	#		

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related fatalities	(6)	Days lost for men	0.56	%
	(7)	Lost day rate for men	385	#
	(8)	Total number of accidents	9.76	%
	(9)	Total accident rate	44	#
	(10)	Total days lost	0.60	%
	(11)	Total lost day rate	1,118	#
	(12)	Man-hours worked by men	15.29	%
	(13)	Man-hours worked by women	7,887,360	#
	(14)	Total man-hours worked	6,736,704	#
	(15)	Accident rate for women	14,624,064	#

Table 2. 405-1 Diversity of government bodies and employees

Disclosure	Category	Women			Male		
		Under 31 years old	31-50 years old	Over 50 years old	Under 31 years old	31-50 years old	Over 50 years old
a. Percentage of individuals within the organization's governance bodies	Board of Directors	0.00%	11.11%	11.11%	0.00%	0.00%	77.78%
	Audit Committee	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Corporate Practices Committee	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Risk Management Committee	0.00%	20.00%	0.00%	0.00%	30.00%	50.00%
	Sustainability Committee	0.00%	9.09%	0.00%	0.00%	18.18%	72.73%
	Crisis Committee	4.55%	22.73%	0.00%	0.00%	31.82%	40.91%
	Ethics Sub-committee	0.00%	50.00%	0.00%	0.00%	0.00%	50.00%
b. Percentage of employees per employee category	Operating	20.69%	18.66%	5.03%	23.96%	25.98%	5.67%
	Operating-Regulatory	14.54%	27.57%	2.39%	11.79%	37.26%	6.44%
	Tactical	4.83%	30.21%	3.32%	4.53%	45.02%	12.08%
	Strategic	0.00%	26.19%	1.59%	0.00%	41.27%	30.95%
iii. Other indicators of diversity	Auditive	0.00%	50.00%	0.00%	10.00%	40.00%	0.00%
	Visual	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
	Physical	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
	Mental	0.00%	50.00%	0.00%	50.00%	0.00%	0.00%

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Appendix 2

GRI and SASB Content Criteria

The assurance criteria that are applicable to the Subject Matter and the declaration of presentation of conformity, are defined based on the provisions of the document:

GRI 1 Foundation 2021, its thematic contents on the page: <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/>

For SASB contents, see page: <https://sasb.ifrs.org/standards/download/>

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