



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, different from the Audit or Review of Historical Financial Information (ISAE 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), here after referred to as the "Engagement", to report on Grupo Herdez's selected sustainability performance indicators ("Subject Matter") contained in the 2024 Integrated Annual Report of GRUPO HERDEZ, S.A.B. de C.V. (the "Report") and mentioned in the Annex 1; for the period from January 1 to December 31, 2024.

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 Annex 1, Herdez applied the criteria in reference to the Global Reporting Initiative Standards (GRI Standards) and Sustainability Accounting Standards Board (SASB), mentioned in the Anex 2, henceforth "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', *Assurance Engagements other than Audits or Reviews of Historical Financial Information*), and the terms of reference for this engagement as agreed with Grupo Herdez on December 16<sup>th</sup>, 2024. Those

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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 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.

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 (IESBA), together with the ethics requirements that are applicable in Mexico under the "Code of Professional Ethics of the Mexican Institute of Public Accountants" ("IMCP Code of Ethics") 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 engagements*, 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.

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Our procedures included:

1. 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.
2. Verify that the calculation Criteria have been correctly applied in accordance with the methodologies described in the Criteria.
3. 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.
4. Identify and verify the assumptions supporting the calculations.
5. Inquiries to responsible persons regarding each of the Criteria to explain deviations from expected results and trends and to correct or document them.

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

7. Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the selected sustainability performance of the Report, for the period from January 1 to December 31, 2024", in order for them to be in accordance with the Criteria.

8. Use of this 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, in carrying out the assurance activities, is solely to the Company's Management; therefore, we do not accept or assume any responsibility for any other purpose or to any other person or organization.

9. Other information

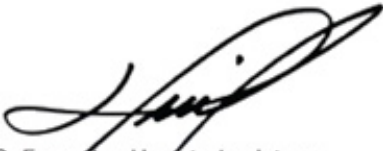
The notification to the Global Reporting Initiative (GRI) regarding the publication of the Report, following the guidelines of GRI Standard 1: Foundations, Compliance Requirement 9: Notify GRI (the organization must notify GRI of the use of GRI standards and its declaration of use by sending an email to [reportregistration@globalreporting.org](mailto:reportregistration@globalreporting.org)), is the responsibility of the Company, and they have indicated that it will be done within 5 business days following the issuance of this conclusion.

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Cordially,



C.P.C. Ernestina Hernández López  
Audit Partner  
Mancera, S.C.  
A Member Practice of Ernst & Young Global Limited  
Mexico City, April 23, 2025

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Annex 1

Subject Object

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

Table 1. Assured Indicators

Material Subject	Criteria	Indicator	Assured Value	Unit
Interaction with water as a shared resource.	GRI 303-1	a. A description of how the organization interacts with water, including the manner and location in which water is extracted, consumed, and discharged, as well as the related impacts.	See in AI GRI index 303-1.	Discussion and analysis.
		b. A description of the approach used to identify water-related impacts.	See in AI GRI index 303-1.	Discussion and analysis.
		c. A description of how water-related impacts are addressed.	See in AI GRI index 303-1.	Discussion and analysis.
		d. An explanation of the process by which water-related objectives and targets are established as part of the organization's approach to water and effluent management.	See in AI GRI index 303-1.	Discussion and analysis.
Management of impacts related to water discharges.	GRI 303-2	a. A description of the minimum standards established for the quality of effluent discharges, and how these	See in AI GRI index 303-2.	Discussion and analysis.

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Material Subject	Criteria	Indicator	Assured Value	Unit	
		minimum standards are determined,			
		a.iii. Any specific industry standards that were considered,	See in AI GRI index 303-2.	Discussion and analysis.	
Water extraction.	GRI 303-3	a. The total water extraction from all areas.	1,250.4	Megaliters	
		a. i. Extraction of surface water	703.45	Megaliters	
		a. ii. Extraction of groundwater.	523.97	Megaliters	
		a. iii. Extraction of seawater.	No seawater is extracted	Megaliters	
		a. iv. Extraction of produced water.	No produced water is extracted.	Megaliters	
		a. v. Extraction of water from third parties.	22.97	Megaliters	
		b. The total water extraction from all areas under water stress.	1,249.97	Megaliters	
		b. i. Extraction of surface water.	703.45	Megaliters	
		b. ii. Extraction of groundwater.	523.97	Megaliters	
		b. iii. Extraction of seawater.	No seawater is extracted.	Megaliters	
		b. iv. Extraction of produced water.	No produced water is extracted.	Megaliters	
		b. v. Water from third parties (Municipal network)	6.93	Megaliters	
			16.04	Megaliters	
		c. i. Total freshwater extracted (total dissolved solids ≤ 1000 mg/l).	1,249.86	Megaliters	
			Surface water extracted from freshwater.	703.45	Megaliters
			Groundwater extracted from freshwater.	523.55	Megaliters
			Water from third parties extracted from freshwater.	22.97	Megaliters

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Material Subject	Criteria	Indicator	Assured Value	Unit
		Total extraction of other waters (total dissolved solids > 1000 mg/l).	0	Megaliters
		Surface water extracted from other waters.	0	Megaliters
		Groundwater extracted from other waters.	0	Megaliters
		c. ii. Seawater extracted from other waters.	No seawater is extracted.	Megaliters
		Produced water extracted from other waters.	No water is extracted.	Megaliters
		Water from third parties extracted from other waters	0	Megaliters
		d. Any contextual information necessary to understand how the data has been collected, such as standards, methodologies, or assumptions used.	See in AI GRI index GRI 303-3 index.	Discussion and analysis.
Water discharges.	GRI 303-4	a. The total water discharge in all areas.	859.88	Megaliters
		a. i. Surface water	621.24	Megaliters
		a. ii. Groundwater;	59.98	Megaliters
		a. iii. Seawater;	Do not discharge into marine waters	Megaliters
		a. iv. Water from third parties.	178.66	Megaliters
		b. i Freshwater (total dissolved solids ≤ 1000 mg/l).	859.35	Megaliters
		b. ii Other waters (total dissolved solids > 1000 mg/l).	0.53	Megaliters
		c Total water discharge in all areas with water stress.	859.35	Megaliters
		c.i. Freshwater (total dissolved solids ≤ 1000	859.35	Megaliters

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Material Subject	Criteria	Indicator	Assured Value	Unit
		mg/l) in areas with water stress.		
		c. ii. Other waters (total dissolved solids > 1000 mg/l) in areas with water stress.	0	Megaliters
		d. Priority hazardous substances for which discharges are treated, including:	See in AI GRI index 303-4	Discussion and analysis
		d. i. The method used to define priority hazardous substances, as well as the international standards, official lists, or criteria employed;	See in AI GRI index 303-4.	Discussion and analysis
		d. ii. The method used to establish discharge limits for priority hazardous substances;	See in AI GRI index 303-4	Discussion and analysis
		d. iii. The number of incidents of non-compliance with discharge limits.	See in AI GRI index 303-4	Incident number
		e. Any type of contextual information.	See in AI GRI index 303-4	Discussion and analysis.
	GRI 303-5	a. Total water consumption (in megaliters) from all areas.	390.5	Megaliters
		b. Total water consumption (in megaliters) from all areas with water stress.	390.5	Megaliters
		c. Change in water storage (in megaliters), provided that it has been identified that	0	Megaliters

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Material Subject	Criteria	Indicator	Assured Value	Unit
Direct GHG emissions (Scope 1).	GRI 305-1		water storage generates a significant water-related impact.	
		d.	Any contextual information.	See in AI GRI index 303-5
		a.	Gross value of direct greenhouse gas emissions (Scope 1).	32,965.48
		b.	Gases included in the calculation: CO2, CH4, N2O, HFC, PFC, SF6, NF3, or all.	Included gases: CO2, CH4, N2O
		c.	Biogenic CO2 emissions.	0
		d.	If applicable, base year for the calculation.	See in AI GRI index 305-1.
		d. i.	If applicable, the justification for the selection.	See in AI GRI index 305-1.
		d. ii.	If applicable, emissions in the base year.	See in AI GRI index 305-1.
		d. iii.	Context of any significant changes in emissions that have led to new calculations of emissions in the base year.	See in AI GRI index 305-1.
		e.	The source of the emission factors.	For direct sources (fixed and mobile), the emission factors were taken from GHG-PI version 4.0 (fixed sources) and version 2.3 (mobile sources).
		e.	Global warming potential (GWP) rates used or a reference to the source of the GWP.	For direct sources (fixed and mobile), the emission factors were taken from GHG-PI version 4.0 (fixed sources) and version 2.3 (mobile sources).
		f.	The consolidation approach for emissions:	Operational control

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Material Subject	Criteria	Indicator	Assured Value	Unit
Indirect GHG emissions from energy generation (Scope 2).	GRI 305-2		equity share, financial control, or operational control.	
		g.	The standards, methodologies, assumptions, and calculation tools used.	See in AI GRI index 305-1.
		a.	Gross value of indirect greenhouse gas emissions associated with energy (Scope 2) based on location.	26,234.09
		b.	If applicable, gross value of indirect greenhouse gas emissions associated with energy (Scope 2) based on market.	The reported emissions are based on a location-based emission factor, so emissions related to energy sources with a market-based factor are not considered.
		c.	If available, the gases included in the calculation: CO2, CH4, N2O, HFC, PFC, SF6, NF3, or all.	CO2
		d.	If applicable, base year for the calculation.	See in AI GRI index 305-2.
		d. i.	If applicable, the justification for the selection.	Confidentiality restrictions: In the case of GHG emissions from indirect sources, there is currently no single base year; an annual comparison of indicators is made using the immediate previous year as a reference.
		d. ii.	If applicable, emissions in the base year.	See in AI GRI index 305-2.
		d. iii.	Context of any significant changes in emissions that have led to new calculations of	In the case of GHG emissions from indirect sources, there is no single base year since an annual comparison of indicators is

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Material Subject	Criteria	Indicator	Assured Value	Unit
		emissions in the base year.	currently made using the immediate previous year as a reference, so there is no significant change in the calculation of emissions.	
		e. The source of the emission factors.	See in AI GRI index 305-2.	Narrative description
		f. The consolidation approach for emissions: equity share, financial control, or operational control.	Operational control.	Narrative description
		g. The standards, methodologies, assumptions, and calculation tools used.	See in AI GRI index 305-2 #1, 2, 3, and 4	Narrative description
Reduction of GHG emissions.	GRI 305-5	a. The reduction of greenhouse gas emissions as a direct consequence of reduction initiatives in metric tons of CO2 equivalent..	1,270	tCO <sub>2</sub> e
		b. Gases included in the calculation: CO2, CH4, N2O, HFC, PFC, SF6, NF3, or all.	CO2, CH4 Y N2O	Narrative description
		c. Base year or baseline, including the justification for the selection.	A base year has not been defined as a means of comparison against the reduction reported in this year 2024	Narrative description
		d. The scopes in which reductions occurred: direct emissions (Scope 1), indirect emissions associated with energy (Scope 2), or other	Considering the emissions from plants and distribution centers at the same time, including direct emissions (mobile and fixed sources) and indirect emissions (electricity from non-renewable	Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
		indirect emissions (Scope 3).	sources), the GHG emissions intensity for 2024 was 0.09 Tn CO2e/Tn produced, representing a decrease of 16.7%	
		e. The standards, methodologies, assumptions, and calculation tools used.	See in AI GRI index 305-5 #1, 2, 3, 4, 5, and 6.	Narrative description
		a. Total employees broken down by gender and region.	Consult Table 2. GRI 2-7.	Number of employees.
		b.i. Permanent employees, broken down by gender and region.	Consult Table 2. GRI 2-7.	Number of permanent employees.
Employees	GRI 2-7	b.ii. Temporary employees, broken down by gender and region.	Consult Table 2. GRI 2-7	Number of temporary employees.
		b.iii. Employees with uncertain hours, broken down by gender and region;	We do not have "part-time employees" and we do not have "employees without guaranteed hours."	Number of employees with no guaranteed hours.
		b.iv. Full-time employees, broken down by gender and region.	Consult GRI 2-7 table.	Number of full-time employees.
		b.v. Part-time employees, broken down by gender and region;	We do not have "part-time employees" and we do not have "employees without guaranteed hours."	Number of part-time employees.
		c. Describe the methods and assumptions used to compile the data and whether the figures are presented:	"To collect the data, the final information of the reporting period is taken into account, using full-time equivalent units based on the internal payroll system."	Narrative description
		c.i. As staff template, full-time equivalent units, or other methodology;	To collect the data, the final information of the reporting period is taken into account, using full-time equivalent units	Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
			based on the internal payroll system.	
		c.ii.	At the end of the reporting period, as an average for the entire reporting period, or with another methodology;	Narrative description
		d.	Contextual information.	Narrative description
		e.	Describe significant fluctuations.	Narrative description
Average training hours per year per employee.	GRI 404-1	a.i.	The average training hours - Women.	26.48
			The average training hours - Men.	24.78
		a.ii.	The average hours of Operational training	24.6
			The average number of hours of training Operational-Normative	32.2
			The average number of hours of Tactical training	23.8
			The average number of training hours Strategic	32.7
Ratio of base salary and remuneration of women compared to men.	GRI 405-2	a.	Ratio of basic salary of Operations - women to men.	95.6
			Ratio of basic salary of Operations-Administrative - women to men.	98.8
			Ratio of basic salary of	100.6

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		Tactical - women to men.		
		Ratio of basic salary of Strategic - women to men.	96.4	Ratio
		Ratio of basic salary in Plants - women to men.	78.0	Ratio
		Ratio of basic salary in Distribution Centers (CEDIS) - women to men.	94.0	Ratio
		Ratio of basic salary in Corporates - women to men.	94.0	Ratio
		Ratio of basic salary in Sales Route - women to men.	135.0	Ratio
		Ratio of basic salary in Stores - women to men.	100	Ratio
		Ratio of remuneration of Operations - women to men.	Omission due to confidentiality.	Ratio
		Ratio of remuneration of Operations-Administrative - women to men.	Omission due to confidentiality.	Ratio
		Ratio of remuneration of Tactical - women to men.	Omission due to confidentiality.	Ratio
		Ratio of remuneration in Plants - women to men.	Omission due to confidentiality.	Ratio
		Ratio of remuneration in Distribution Centers (CEDIS) - women to men.	Omission due to confidentiality.	Ratio
		Ratio of remuneration in Corporates - women to men.	Omission due to confidentiality.	Ratio
		Ratio of remuneration in Sales Route - women to men.	Omission due to confidentiality.	Ratio

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Material Subject	Criteria	Indicator	Assured Value	Unit
			Ratio of remuneration in Stores - women to men.	Ratio
		b.	The definition used for "significant operational locations." " .	Narrative description
Type and rate of injuries, occupational diseases, lost days, absenteeism, and number of work-related fatalities.	IP-5	1	Number of accidents involving women.	Number
		1.1	Accident rate for women.	Percentage (%)
		1.2	Days lost for women.	Number
		1.3	Rate of days lost for women.	Percentage (%)
		2	Number of accidents involving men.	Number
		2.1	Accident rate for men.	Percentage (%)
		2.2	Days lost for men.	Number
		2.3	Rate of days lost for men.	Percentage (%)
		3	Total number of accidents.	Number
		3.1	Total accident rate.	Percentage (%)
		3.2	Total days lost.	Number
		3.3	Total days lost rate.	Percentage (%)
		4	Man-hours worked by men.	Man-Hours (MH).
		4.1	Man-hours worked by women.	Man-Hours (MH).
		4.2	Total man-hours worked.	Man-Hours (MH).
(1) Total energy consumed, (2) percentage of grid electricity, and (3) percentage of renewable energy.	SASB FB-PF-130a.1	1	The entity will disclose (1) the total amount of energy consumed as an aggregated figure, in gigajoules (GJ).	Gigajoules (GJ)
		2	The entity will disclose (2) the percentage of energy consumed that was supplied from the grid.	Percentage (%)
		3	The entity will disclose (3) the	Percentage (%)

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Material Subject	Criteria	Indicator	Assured Value	Unit		
		percentage of energy consumed that was renewable energy.				
(1) Total water extracted, (2) total water consumed, percentage of each in regions with high or extremely high initial water stress.	SASB FB-PF-140a.1	1	The entity will disclose the amount of water, in thousands of cubic meters, extracted from all sources.	1,250.4	Thousand cubic meters (m³)	
		3	The entity will disclose the amount of water, in thousands of cubic meters, consumed in its operations	390.5	Thousand cubic meters (m³)	
		5	The entity will disclose the water extracted in areas with high or extremely high water stress as a percentage of the total water extracted.	San Luis Potosí	25.2	Percentage (%)
				Estado de México (Zumpango)	6.2	
				Región Los Mochis	56.3	
				Región Valle Celaya	3.7	
				Región Estado de México (Chalco)	1.3	
				Región Jalisco (Lagos de Moreno)	7.1	
				Región Tijuana	0.01	
				Región Monterrey	0.04	
				Región Jalisco	0.04	
				6	The entity will disclose the water consumed in areas with high or extremely high-water stress as a percentage of the total water consumed.	
		Estado de México (Zumpango)	0.07			
		Región Los Mochis	0.33			
		Región Valle Celaya	0			
		Región Estado de México (Chalco)	0.03			

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Material Subject	Criteria	Indicator	Assured Value	Unit
			Región Jalisco (Lagos de Moreno)	0.17
			Región Tijuana	0
			Región Monterrey	0
			Región Jalisco	0
Number of non-conformity incidents related to water quantity or quality permits, standards, and regulations.	SASB FB-PF-140a.2	1	The entity will disclose the total number of incidents of non-compliance, including violations of a technology-based standard and exceedances of quantity or quality-based standards.	1
Description of water management risks and analysis of strategies and practices to mitigate them.	SASB FB-PF-140a.3	1	The entity will describe the water management risks associated with water extraction, water consumption, and water or wastewater discharge.	See in AI the SASB FB-PF-140a.3 index.
		1.1	The associated risks.	Discussion and analysis.
		1.1.1	Environmental limitations,	Discussion and analysis
		1.1.2	Regulatory and financial limitations,	Discussion and analysis
		1.2	The risks associated with water or wastewater discharge.	Discussion and analysis.
		2	The entity may describe the risks of water management.	Discussion and analysis.
		2.1	The variation of risks according to the source of extraction.	See in AI the SASB FB-PF-140a.3 index.
				Discussion and analysis

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Material Subject	Criteria	Indicator	Assured Value	Unit
		2.2	The variation of risks according to the discharge destinations.	Discussion and analysis.
		3	The entity may discuss the potential effects that water management risks may have on its operations and the timeframe in which these risks are expected to manifest.	See in AI the SASB FB-PF-140a.3 index.
		4	The entity will discuss its short- and long-term strategies or plans to mitigate water management risks.	See in AI the SASB FB-PF-140a.3 index.
		5	In the case of water management objectives, the entity will additionally disclose	Discussion and analysis.
		5.1	Whether the objective is absolute or intensity-based, and the metric denominator if it is an intensity-based objective.	Discussion and analysis.
		5.2	The timelines for water management activities, including the start year, target year, and base year.	Discussion and analysis
		5.3	The mechanism or mechanisms to achieve the objective, in particular:	Discussion and analysis
		5.4	The percentage of reduction or improvement	Percentage (%)

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Material Subject	Criteria	Indicator	Assured Value	Unit
		compared to the base year, where the base year is the first year in relation to which the water management objectives are evaluated for achieving the goal.		
		The entity will discuss whether its water management practices result in additional impacts or trade-offs in the life cycle within its organization, including trade-offs in land use, energy production, and greenhouse gas (GHG) emissions, and why the entity chose these practices despite the life cycle trade-offs.	Water management does not result in impacts or compensations in the organization's life cycle.	Discussion and analysis.
Global Food Safety Initiative (GFSI) audit: (1) non-conformity rates and (2) corresponding corrective action rates for non-conformities: a) Major b) Minor	SASB FB-PF-250a.1	The entity will declare (1) the non-conformity rates of its facilities with food safety certification programs recognized by the Global Food Safety Initiative (GFSI) for a) major non-conformity cases and, separately, b) minor non-conformity cases.	6.25	Rate
		The entity will declare (2) the rates of corrective	2. Corrective action rates 2.7. a) Major 1.6 b) Minor 3.2	Rate

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Material Subject	Criteria	Indicator	Assured Value	Unit
		actions associated with its facilities and, on one hand, a) major non-conformity cases and, separately, b) minor non-conformity cases.		
Percentage of ingredients sourced from level 1 supplier facilities certified by a food safety certification program recognized by the Global Food Safety Initiative (GFSI).	SASB FB-PF-250a.2	1	77.4	Percentage (%) by cost
(1) Total number of food safety violation notices received, (2) percentage corrected.	SASB FB-PF-250a.3	1	0	Number
		2	0	Percentage (%)
(1) Number of recalls conducted and (2) total quantity of food products recalled.	SASB FB-PF-250a.4	1	0	Number

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Material Subject	Criteria	Indicator	Assured Value	Unit
Revenues from products labeled or marketed to promote health and nutrition attributes	SASB FB-PF-260a.1	period, including both voluntary and involuntary recalls.		
		2The entity will disclose (2) the total weight, in metric tons, of the food product subject to market recalls.	0	Metric tons (t)
		1The entity will disclose the total revenue from the sales of its products labeled or marketed to provide health and nutrition attributes.	700,917,588.73	Presentation currency (\$)
		1.1Products labeled to promote health and nutrition attributes contain labels and other written, printed, or graphic materials on the item itself, on any container and packaging, or that accompany the item promoting health and nutrition attributes.	Yes	Narrative description
		1.2Products are considered marketed to promote health and nutrition attributes if the entity communicates, delivers, and exchanges offers that promote the health and nutrition attributes of the product.	Yes	Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
		2The scope of products labeled or marketed to promote health and nutrition attributes includes products that contain one or more of these labels or marketing statements:		
		2.1that a product contains no additives (for example, artificial sweeteners, colorants, preservatives, and industrially produced trans fats).	Yes	Narrative description
		2.2That the fat, saturated fat, sodium or salt, and cholesterol of a product are less than or equal to the requirements for using the term "healthy" and related terms under applicable jurisdictional laws or regulations for health or nutritional claims where:		
		2.2.1Health or nutritional claims may include labeling products as "low," "no health," and "diet."	No	Narrative description
		2.3that a product contains beneficial nutrients (for example, vitamins A and C, calcium, iron, protein, and fiber) that meet or exceed the requirements for using the term "healthy" and related terms under applicable jurisdictional laws or regulations for health or nutritional claims, when:	Yes	Narrative description
		2.3.1Health or nutritional claims may include labeling products as "good source of," "high," or "rich in."	Yes	Narrative description
		3The scope of products labeled or marketed to promote health and nutrition	Yes	Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
		attributes excludes products labeled as organic, free from genetically modified organisms (GMO) ingredients, and gluten-free.		
Discussion of the process for identifying and managing products and ingredients related to nutritional and health concerns among consumers.	SASB FB-PF-260a.2	1 The entity will discuss its process for identifying and managing products and ingredients related to nutritional and health issues among consumers, such as how it identifies concerns, the products and ingredients related to those concerns, and the resulting risks and opportunities.	See in AI the SASB FB-PF-260a.2 index."	Narrative description
		1.1 Relevant efforts to be discussed include risk assessments, organizing long-term health or toxicological studies, and procedures for receiving and addressing consumer concerns.		Narrative description
		2 The entity will discuss how identified concerns and risks are managed and communicated.	See in AI the SASB FB-PF-260a.2 index."	Narrative description
		2.1 Relevant efforts to be examined		Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
		include labeling transparency; the elimination, substitution, or use of more sustainable ingredients; updating product portions and product mixes; improving the nutritional content of their products; or adopting other measures to address consumer concerns, trends, and preferences.		
		2.2 The entity may discuss the implementation of relevant standards for food ingredients and additives, such as the Codex Alimentarius of the Food and Agriculture Organization (FAO) and the World Health Organization (WHO), as a strategy for managing products and ingredients related to nutritional and health concerns among consumers.		Narrative description
		2.3 The entity may discuss whether the strategies are related to or associated with a formal health and nutrition initiative or strategy (for example, the WHO Global		Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
		Strategy on Diet, Physical Activity, and Health), including regional, national, international, and industry-specific programs.		
		3The entity will discuss its use of certification programs that address consumer concerns and preferences regarding ingredients, additives, and potential allergens.	See in AI the SASB FB-PF-260a.2 index.	Narrative description
		3.1. Certifications may include:		
		3.1.1 organic	See in AI the SASB FB-PF-260a.2 index.	Narrative description
		3.1.2 non-GMO verified project; and		Narrative description
		3.1.3 gluten-free certified		Narrative description
		4The entity will discuss any significant complaints, such as those resulting in substantial lawsuits, related to nutritional and health concerns associated with products or ingredients, and the efforts to mitigate any related future risks.	During 2024, we had no significant complaints.	Narrative description
Percentage of advertising impressions (1) directed at children and (2) made for children that promote products that meet dietary guidelines.	SASB FB-PF-270a.1	1The entity will disclose the percentage of advertising impressions made to children.	0	Percentage (%)
		2The entity will disclose the percentage of advertising	0	Percentage (%)

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Material Subject	Criteria	Indicator	Assured Value	Unit
		impressions made and children who try products that meet international, national, regional, or industry dietary guidelines for children.		
		1The entity will disclose its revenue from products sold during the reporting period labeled as containing genetically modified organisms (GMO) and separately from those that do not contain GMOs.	28,944,723.	Presentation currency (\$)
		2The entity may disclose the revenue from its products that are labeled as containing GMOs and non-GMOs in jurisdictions subject to GMO labeling regulations.	See in AI the SASB FB-PF-270a.2 index.	Narrative description
Number of incidents of non-compliance with industry labeling or marketing codes or regulations.	SASB FB-PF-270a.3	1The entity will disclose its total number of substantiated incidents of non-compliance with regulatory codes, statutes, or other requirements related to labeling or marketing.	1	Number
Total amount of monetary losses resulting from legal	SASB FB-PF-270a.4	1The entity will disclose the total amount of monetary losses incurred	500,000	Presentation currency (\$)

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Material Subject	Criteria	Indicator	Assured Value	Unit	
proceedings associated with labeling or marketing practices.		during the reporting period as a result of legal proceedings associated with marketing or labeling practices, such as those related to the enforcement of applicable jurisdictional laws or regulations regarding nutrient content claims, health claims, other unfair or misleading claims, or mislabeling.			
(1) Total weight of packaging, (2) percentage made from recycled or renewable materials, and (3) percentage that is recyclable, reusable, or compostable.	SASB FB-PF-410a.1	1	The entity will disclose the total weight of packaging acquired by the entity, in metric tons.	130,791.89	Metric tons. (t)
		2	The entity will disclose the percentage of packaging, by weight, made from recycled or renewable materials.	13.2	Percentage (%)
		3	The entity will disclose (3) the percentage of packaging, by weight, that is recyclable, reusable, or compostable.	98	Percentage (%)
Discussion of strategies to reduce the environmental impact of packaging throughout its life cycle.	SASB FB-PF-410a.2	1	The entity will discuss its strategies to reduce the environmental impact of its product packaging throughout its life cycle, such as optimizing the weight and volume of packaging for a	See in IA SASB index FB-PF-410a.2 clause (6)	Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit	
		specific application or using alternative materials, including those that are recycled, reusable, compostable, or degradable.			
		2	The entity will describe its use of recycled and renewable packaging, including supply availability, consumer preferences, and packaging durability requirements.	See in IA SASB index FB-PF-410a.2 clause (6)	Narrative description
		3	The entity will describe its use of recyclable and compostable packaging, including regulations, end-of-life commitments for packaging, consumer demand, and packaging durability.	See in IA SASB index FB-PF-410a.2 clause (6)	Narrative description
		6	The entity may discuss the use of Life Cycle Assessment (LCA) to reduce environmental impacts and maximize product efficiency, including weight reduction and transportation efficiency.	See in IA SASB index FB-PF-410a.2 clause (6)	Narrative description
		6.1	Improvements in the environmental efficiency of packaging products can	See in IA SASB index FB-PF-410a.2 clause (6)	Narrative description

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Material Subject	Criteria	Indicator	Assured Value	Unit
		be discussed in terms of the service parameters of the functional unit of LCA (time, extent, and quality of the function).		
Percentage of food ingredients sourced from certified sources according to third-party environmental or social standards, and percentages by standard.	SASB FB-PF-430a.1	1The entity will disclose the percentage of food ingredients sourced that are certified according to a third-party environmental or social standard.	57.6	Percentage (%) by cost
Audit of the social and environmental responsibility of suppliers.	SASB FB-PF-430a.2	1The entity will disclose the non-compliance rate of its supplier facilities (1) with external social and environmental audit standards or with internally developed supplier codes of conduct for major non-compliances and separately for minor non-compliances.	24	Rate
		2The entity will disclose (2) the rates of corrective action associated with (a) major non-compliances of its supplier facilities and, separately, (b) minor non-compliances.	100	Percentage (%)
Percentage of food ingredients sourced from regions with	SASB FB-PF-440a.1	1The entity will disclose the percentage of food ingredients	93	Percentage (%)

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Material Subject	Criteria	Indicator	Assured Value	Unit
high or extremely high baseline water stress.		sourced from regions with high or extremely high water stress reference levels.		
List of priority food ingredients and analysis of supply risks related to environmental and social considerations.	SASB FB-PF-440a.2	1The entity will identify the food ingredients of highest priority for its business.	See in IA the SASB index FB-PF-440a.2	Discussion and analysis.
		2The entity will analyze its strategic method for managing the environmental and social risks arising from its highest priority food ingredients.	See in IA SASB index FB-PF-440a.2 #1-7	Discussion and analysis.
		3The entity may identify which food ingredients pose risks to its operations, what risks they represent, and what strategies it uses to mitigate them.	See in IA SASB index FB-PF-440a.2 #1-3	Discussion and analysis.
Weight of the products sold and produced.	SASB FB-PF-000.A	1Weight of products sold.	615,606	Tons
		1Weight of products produced.	607,116	Tons
Number of production facilities.	SASB FB-PF-000.B	1Number of production facilities.	16	Number

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Table 2. GRI 2-7

Indicator	Unit	Assured value
Total number of employees.	Collaborators.	12,509
Total number of men.	Collaborators.	6,889
Total number of employees in Corporate Offices.	Collaborators.	1,552
Total number of employees in Plants.	Collaborators.	4,858
Total number of employees in CEDIS.	Collaborators.	978
Total number of employees in Stores.	Collaborators	2,602
Total number of employees in Sales Routes.	Collaborators.	2,519
Total number of employees with permanent contracts.	Collaborators.	11,580
Total number of male employees with permanent contracts.	Collaborators.	6,301
Total number of female employees with permanent contracts.	Collaborators.	5,279
Total number of employees with permanent contracts in Corporate Offices.	Collaborators.	1,428
Total number of employees with permanent contracts in Plants.	Collaborators.	4,381
Total number of employees with permanent contracts in Cedis.	Collaborators.	863
Total number of employees with permanent contracts in Stores.	Collaborators.	2,588
Total number of employees with permanent contracts in Sales Routes.	Collaborators.	2,320
Total number of collaborators with temporary contracts.	Collaborators.	929
Total number of male collaborators with temporary contracts.	Collaborators.	588
Total number of female collaborators with temporary contracts.	Collaborators.	341
Total number of collaborators with temporary contracts in Corporate Offices.	Collaborators.	124
Total number of collaborators with temporary contracts in Plants.	Collaborators.	477
Total number of collaborators with temporary contracts in Distribution Centers (CEDIS).	Collaborators	115
Total number of collaborators with temporary contracts in Stores.	Collaborators	14
Total number of collaborators with temporary contracts in Sales Routes.	Collaborators	199
Total number of collaborators with uncertain hours.	Collaborators	We do not have "part-time collaborators" and we do not have "collaborators with uncertain hours."
Total number of collaborators.	Collaborators	The total number of collaborators is the sum of temporary employees and permanent employees.

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Indicator	Unit	Assured value
Total number of part-time collaborators.	Collaborators	We do not have "part-time collaborators" and we do not have "collaborators with uncertain hours."
c. Describe the methods and assumptions used to compile the data and whether the figures are presented: i. as a staff template, full-time equivalent units, or another methodology; ii. at the end of the reporting period, as an average for the entire reporting period, or with another methodology;	Qualitative.	"To collect the data, the final information of the reporting period is taken into account, using full-time equivalent units based on the internal payroll system."
d. Present the contextual information necessary to understand the data presented in 2-7-a and 2-7-b;	Qualitative.	We closed 2024 with an economic increase of 3.3% and are reporting an increase in the workforce of 7.8%
e. Describe significant fluctuations in the number of employees during the reporting period and between different reporting periods.	Qualitative.	We closed 2024 with an economic increase of 3.3% and are reporting an increase in the workforce of 7.8%.

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Annex 2

GRI and SASB Content Criteria

The assurance criteria that are applicable to the Subject Matter and the declaration of presentation of [\[of conformity\]](#), 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/>

Criteria for own indicators

The following are the assurance criteria applicable to the custom criteria, which are subject to limited assurance and are available to their stakeholders.

These evaluation criteria form an integral part of our independent accountant's limited assurance report.

Indicator	Criteria
IP-5	<p>Type and rate of injuries, occupational diseases, lost days, absenteeism and number of work-related fatalities.</p> <ul style="list-style-type: none"><li>- This methodology specifies the indicators and calculations for this proprietary indicator, developed based on the S&amp;P Global Corporate Sustainability Assessment (CSA) methodology, social dimension, section 3.5 Occupational Health and Safety, 3.5.4 Lost Time Injury Frequency Rate (LTIFR) - Employees; GRI indicator 403-9 Occupational Injuries, and OSHA. The scope of this indicator is plant, distribution center (CEDIS) and corporate locations.</li></ul>

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