



Independent Limited Assurance Report

To the Board of Directors of Grupo Herdez S.A.B. de C.V.:

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 performance indicators ("Subject Matter") included and presented in the Annual Report 2022 (the "Report") and mentioned in the annex A; as of December 31, 2022.

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.

Criteria applied by Grupo Herdez S.A.B. de C.V.

In preparing the selected performance indicators, Grupo Herdez S.A.B. de C.V. applied their own established criteria for the indicator, Type and rate of injuries, occupational diseases, lost days, absenteeism, and number of work-related fatalities; as well as those in accordance with what is set forth in the Global Reporting Initiative Standard (GRI) and, the Sustainability Accounting Standards Board (SASB) from now on "the Criteria".

Grupo Herdez S.A.B. de C.V. responsibilities

Grupo Herdez S.A.B. de C.V. management is responsible for selecting the Criteria, and for presenting the selected performance indicators in accordance with that 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.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the selected performance indicators included in Annex A 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 S.A.B. de C.V. on March 13, 2023. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented 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.

Our Independence and Quality Control

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 Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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 performance indicators and related information and applying analytical and other appropriate procedures.

Our procedures included:

- Interviews with the responsible persons to obtain an understanding of the data management systems and processes used to generate, disaggregate, and report information related to each Criteria.
- Analytical procedures such as validations of ratios and proportions or expected results and trends considering the correct application of calculations and formulas in the documentation submitted for the Criterion in question.
- Inquiries to responsible persons regarding each of the Criteria to explain deviations from expected results and trends and to be able to correct or document them.

Conclusion

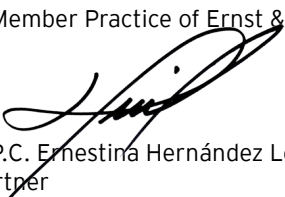
Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the selected performance indicators as of December 31, 2022, for it to be based on the Criteria.

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), 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.

Mancera, S.C.

A Member Practice of Ernst & Young Global Limited



C.P.C. Ernestina Hernández López
Partner
June 13th, 2023; México City, México

Appendix A
Grupo Herdez's sustainability indicators

Disclosures

GRI/KPI	Disclosure title	GRI/KPI	Disclosure title
FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	2-26	Activities, value chain and other business relationships

Performance indicators

GRI/KPI	Title of disclosure or performance indicator	Scope of the information	Reported information	Unit
2-6	Activities, value chain and other business relationships	Grupo Herdez, S.A.B. de C.V.	3,139	Active suppliers
			235	Number of non-perishable raw material suppliers
			\$8,751,312,788 MXN	Amount of non-perishable raw material suppliers
			87	Number of packaging material suppliers
			\$4,019,112,497 MXN	Amount of packaging material suppliers
			63	Number of agricultural suppliers
			\$1,059,265,325 MXN	Amount of agricultural suppliers
			93	% Of national raw material suppliers
			15	Number of plants
			24	Number of Distribution Centers (DC)
			696	Number of stores
			32,863	Number of clients
2-27	Compliance with laws and regulations	Plants and DC	1	Number of instances for which fines were incurred
			0	Number of instances for which non-monetary sanctions were incurred
			1	Number value of fines for instances of non-compliance with laws and regulations occurred in the current reporting period
			\$150,103 MXN	Monetary value of fines for instances of non-compliance with laws and regulations occurred in the current reporting period
			0	Number and monetary value of fines for instances of non-compliance with laws and

				regulations occurred in previous reporting period
			\$ 0 MXN	Monetary value of fines for instances of non-compliance with laws and regulations occurred in previous reporting period
205-3	Confirmed corruption cases and measures taken	Grupo Herdez, S.A.B. de C.V.	6	Confirmed corruption cases
			5	The total number of confirmed cases in which employees have been dismissed for corruption or disciplinary action has been taken.
			1	Dismissed business partners for corruption
			0	Public legal cases for corruption
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	Grupo Herdez, S.A.B. de C.V.	0	Number of actions
301-1	Materials used by weight or volume	Plants and DC	124,887.23	Tons of agricultural raw materials
			316,658.09	Tons of raw materials
			123,037.57	Tons of packing materials
			87,102.05	Tons of non-renewable materials used
			35,935.52	Tons of renewable materials used
302-3	Energy intensity	Plants and DC	2	GJ/produced ton
302-4	Reduction of energy consumption	Plants and DC	41,010.91	GJ
303-3	Water withdrawal	Plants and DC	1,291.47	ML Total water withdrawal
			717.46	ML Surface water (Rivers, lakes)
			543.74	ML Groundwater (Wells)
			30.27	ML Third party water (Municipal, others)
			1,290.94	ML Total water withdrawal with water stress
			1,290.62	ML Total water withdrawal with from freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)
303-5	Water consumption	Plants and DC	530.67	ML Total water consumption
			530.67	ML Total water consumption in areas with water stress
305-1	Direct (Scope 1) GHG emissions	Plants and DC	48,814.44	Tons of CO ₂ equivalent
305-2	Energy indirect (Scope 2) GHG emissions	Grupo Herdez, S.A.B. de C.V.	11,301.77	Tons of CO ₂ equivalent
305-5	Reduction of GHG emissions	Plants and DC	4,036.15	Tons of CO ₂ equivalent
306-3	Waste by type and disposal method	Plants and DC	44,296.25	Total tons of waste
			64.50	Tons of total hazardous waste
			13.67	Tons of hazardous waste recycled

			50.83	Tons of hazardous waste sent to final controlled disposal sites
			44,231.75	Total tons of non-hazardous waste
			37,338.29	Tons of non-hazardous waste recycled
			6,893.46	Tons of non-hazardous waste sent to landfill
401-1	New employee hires and staff turnover ¹	Grupo Herdez, S.A.B. de C.V.	3,262	Number of new hires
			2.3	% Of new hires women at Cedis
			4.2	% Of new hires men at Cedis
			3.2	% Of new hires younger than 30 at Cedis
			3.1	% Of new hires between 30-50 at Cedis
			0.2	% Of new hires older than 50 at Cedis
			4.4	% Of new hires women at Corporate Office
			5.4	% Of new hires men at Corporate Office
			4.0	% Of new hires younger than 30 at Corporate Office
			5.4	% Of new hires between 30-50 at Corporate Office
			0.3	% Of new hires older than 50 at Corporate Office
			15.7	% Of new hires women at Plants
			12.4	% Of new hires men at Plants
			14.9	% Of new hires younger than 30 at Plants
			11.0	% Of new hires between 30-50 at Plants
			2.1	% Of new hires older than 50 at Plants
			3.5	% Of new hires women at Sales routes
			16.1	% Of new hires men at Sales routes
			7.2	% Of new hires younger than 30 at Sales routes
			11.7	% Of new hires between 30-50 at Sales routes
			0.6	% Of new hires older than 50 at Sales routes
			19.4	% Of new hires women at Stores
			16.7	% Of new hires men at Stores
32.5	% Of new hires younger than 30 at Stores			
3.6	% Of new hires between 30-50 at Stores			
0.1	% Of new hires older than 50 at Stores			

¹ Store turnovers are not considered. For the turnover, the baseline was established with the total active employees.

			1875	Total turnover
			21	% Of turnover rate for women younger than 30 at Cedis
			22	% Of turnover rate for women between 30-50 at Cedis
			20	% Of turnover rate for women older than 50 at Cedis
			32	% Of turnover rate for men younger than 30 at Cedis
			28	% Of turnover rate for men between 30-50 at Cedis
			7	% Of turnover rate for men older than 50 at Cedis
			28	% Of turnover rate for women younger than 30 at Corporate Office
			23	% Of turnover rate for women between 30-50 at Corporate Office
			17	% Of turnover rate for women older than 50 at Corporate Office
			42	% Of turnover rate for men younger than 30 at Corporate Office
			22	% Of turnover rate for men between 30-50 at Corporate Office
			9	% Of turnover rate for men older than 50 at Corporate Office
			25	% Of turnover rate for women younger than 30 at Plants
			15	% Of turnover rate for women between 30-50 at Plants
			12	% Of turnover rate for women older than 50 at Plants
			25	% Of turnover rate for men younger than 30 at Plants
			10	% Of turnover rate for men between 30-50 at Plants
			12	% Of turnover rate for men older than 50 at Plants
			18	% Of turnover rate for women younger than 30 at Sales routes
			17	% Of turnover rate for women between 30-50 at Sales routes
			0	% Of turnover rate for women older than 50 at Sales routes

			46	% Of turnover rate for men younger than 30 at Sales routes
			30	% Of turnover rate for men between 30-50 at Sales routes
			18	% Of turnover rate for men older than 50 at Sales routes
404-1	Average hours of training per year per employee	Grupo Herdez, S.A.B. de C.V.	24.20	Average hours per male employee
			25.47	Average hours per female employee
			27.73	Average hours non-union employee
			18.09	Average hours union employee
405-1	Diversity of governance bodies and employees	Grupo Herdez, S.A.B. de C.V.	22	% Of women on the Board of Directors
			78	% Of men on the Board of Directors
			0	% Of younger than 30 years on the Board of Directors
			11	% Of between 30 and 50 years on the Board of Directors
			89	% Of older than 50 years on the Board of Directors
			15	Number of people with disabilities
			10	Number of women with disabilities
			5	Number of men with disabilities
			82.7	% Of collaborators at the Operational level men
			83.8	% Of collaborators at the Operational level women
			12.6	% Of collaborators at the Regulatory Operational level men
			12.8	% Of collaborators at the Regulatory Operational level women
			3.3	% Of collaborators at the Tactical level men
			2.8	% Of collaborators at the Tactical level women
			1.4	% Of collaborators at the Strategic level men
			0.7	% Of collaborators at the Strategic level women
			91.8	% Of collaborators at the Operational level under 30 years of age
77.5	% Of collaborators at the Operational level between 30 and 50 years old			
81.8	% Of collaborators at the Operational level			

				older than 50 years
			7.6	% Of collaborators at the Regulatory Operational level under 30 years of age
			16.7	% Of collaborators at the Regulatory Operational level between 30 and 50 years old
			10	% Of collaborators at the Regulatory Operational level older than 50 years
			0.5	% Of collaborators at the Tactical level under 30 years of age
			4.4	% Of collaborators at the Tactical level between 30 and 50 years old
			5.1	% Of collaborators at the Tactical level older than 50 years
			0.0	% Of collaborators at the Strategic level under 30 years of age
			1.4	% Of collaborators at the Strategic level between 30 and 50 years old
			3.1	% Of collaborators at the Strategic level older than 50 years
405-2	Ratio of basic salary and remuneration of women to men	Grupo Herdez, S.A.B. de C.V.	95	Ratio in % at the Operational level
			99	Ratio in % at the Regulatory Operational level
			103	Ratio in % at the Tactical level
			97	Ratio in % at the Strategic level
406-1	Incidents of discrimination and corrective actions taken	Grupo Herdez, S.A.B. de C.V.	0	Number of discrimination incidents
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Grupo Herdez, S.A.B. de C.V.	1	Number of non-compliance incidents
417-2	Incidents of non-compliance concerning product and service information and labeling	Grupo Herdez, S.A.B. de C.V.	0	Number of non-compliance incidents leading to sanctions
			1	Number of non-compliance incidents leading to warnings
FB-PF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Grupo Herdez, S.A.B. de C.V.	1,210,503.73	GJ Energy consumed
			27.4 ²	% Electricity from the grid
			49.5 ³	% Renewable energy
FB-PF-140a.1	(1) Total water withdrawn, (2) total	Plants and DC	1,291.47	Thousand m ³ Total water withdrawal

² The difference between the reported information by the company in their "Informe Anual Integrado 2022" is due to decimal points. The % of electricity from the grid is 27.42% and the % from renewable energy is 49.53%.

³ The percentage of renewable energy presented includes only wind energy. Energy from cogeneration is considered as clean energy and corresponds to 23.05%

	water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		530.67	Thousand m ³ Total water consumption
			99.96	% Total water withdrawal in regions with High or Extremely High Baseline Water Stress
FB-PF-410a.1.	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Plants and DC	123,037.57	Tons of packaging material
			29.2	% Of packaging made from recycled and/or renewable materials
			98.1	% Of packaging that is recyclable, reusable of compostable
FB-PF-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances ⁴	Grupo Herdez, S.A.B. de C.V.	43	% Of non-conformity rate
			100	% Of corrective action rate for suppliers'
FB-PF-440a.1.	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress ⁵	Grupo Herdez, S.A.B. de C.V.	88	%
IP-5	Type and rate of injuries, occupational diseases, lost days, absenteeism, and number of work-related fatalities	Grupo Herdez, S.A.B. de C.V.	14	Number of accidents women
			0.45	Accident rate women
			389	Lost days women
			12.42	Lost days rate women
			20	Number of accidents men
			0.39	Accidents rate men
			775	Lost days men
			15.12	Lost day rate men
			34	Number of total accidents
			0.41	Total accident rate
			1,164	Total lost days
			14.09	Total lost days rate
			10,254,504	Man-hours worked men
			6,264,024	Man-hours worked women
16,518,528	Total hours of exposure			

⁴ The rate calculation considers 79 evaluated suppliers and 34 suppliers with non-compliance

⁵ Calculation made based on tons of food ingredients purchased.