GRI content index in accordance

Statement of use: Grupo Herdez® has prepared this report in accordance with the GRI Standards for the period from 1 January to 31 December 2024.
Used GRI 1: GRI 1: Foundation 2021

Applicable GRI Sector Standards: Not applicable
Other standards or methodologies referred to in this report: Sustainable Development Goals (SDGs) and Grupo Herdez® Own Indicators (IP)

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
General contents			
Gri 2: general disclosures 2021	**2-1** Organizational details	About this report. p. 101	
	2-2 Entities included in the organization's sustainability reporting	About this report. p. 101	
	2-3 Reporting period, frequency and contact point	About this report. p. 101	
	2-4 Restatements of information	No restatement of information from previous reports was necessary for the preparation of this report.	
	2-5 External assurance	The scope of the assurance is of a limited nature considering the International Standard for Assurance Engagements ISAE 3000. The external verification report by Ernst & Young Mexico (EY) is attached.	
	2-6 Activities, value chain and other business relationships	Our reason for being: Market presence. pp. 5-7	
	2-7 Employees	We do not have part-time employees or non-guaranteed working hours. The data is compiled based on final information for the reporting period, with full-time equivalent units based on the internal payroll system. e. We closed 2024 with an economic increase of 3.3% and are reporting an increase in the workforce of 7.8%. Note: Full-time employees are the sum of permanent employees plus temporary employees. Details in Our reason for being: Employment generated. p. 8	8, 10
	2-8 Workers who are not employees	Information not available due to internal mechanisms.	8
	2-9 Governance structure and composition	Solid commitment: Corporate governance. pp. 20-22	5, 16
	2-10 Nomination and selection of the highest governance body	Solid commitment: Corporate governance. p. 23	5, 16
	2-11 Chair of the highest governance body	Solid commitment: Corporate governance. p. 23	16
	2-12 Role of the highest governance body in overseeing the management of impacts	Solid commitment: Corporate governance. pp. 20-22	16
	2-13 Delegation of responsibility for managing impacts	Strategic Alignment: Focus on Sustainable Development. p. 35	
	2-14 Role of the highest governance body in sustainability reporting	Strategic Alignment: Focus on Sustainable Development. p. 35	
	2-15 Conflicts of interest	Solid commitment: Corporate governance. p. 23	16
	2-16 Communication of critical concerns	Strategic Alignment: Focus on Sustainable Development. p. 35	
	2-17 Collective knowledge of the highest governance body	Information not available for confidentiality reasons.	
	2-18 Evaluation of the performance of the highest governance body	Information not available for confidentiality reasons.	
	2-19 Remuneration policies	Solid commitment: Corporate governance. p. 23	
	2-20 Process to determine remuneration	Solid commitment: Corporate governance. p. 23	
	2-21 Annual total compensation ratio	Information not available for confidentiality reasons.	
	2-22 Statement on sustainable development strategy	Message from the Chairman of the Board and Chief Executive Officer. pp. 11-15	
	2-23 Policy commitments	Solid commitment: Ethical behavior and compliance. pp. 24-30	16
	2-24 Embedding policy commitments	Solid commitment: Ethical behavior and compliance. pp. 24-30	
	2-25 Processes to remediate negative impacts	Strategic Alignment: Focus on Sustainable Development. p. 35	
	2-26 Mechanisms for seeking advice and raising concerns	Solid commitment: Ethical behavior and compliance. p. 26	16
	2-27 Compliance with laws and regulations	During 2024 there were no significant non-compliances with legislation or regulations involving fines or penalties.	
	2-28 Membership associations	Solid commitment: Associations. pp. 31	
	2-29 Approach to stakeholder engagement	Strategic Alignment: Focus on Sustainable Development. p. 37	
	2-30 Collective bargaining agreements	31.12% of our employees are members of a collective bargaining agreement. For the rest of the employees, the organization determines their working conditions.	8

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
Material topics			
Gri 3: material topics 2021	**3-1** Process to determine material topics	Strategic Alignment: Focus on Sustainable Development. p. 36	
	3-2 List of material topics	Strategic Alignment: Focus on Sustainable Development. p. 36	
	3-3 Management of material topics	The management of material issues is available in the main chapters of this report at: Solid commitment. pp. 19-31 Environmental impact. pp. 54-71 Social impact: Grupo Herdez® Talent; Social investment; Commitment to consumers. pp. 72-99	
Legal compliance			
Gri 201: economic performance 2016	**201-1** Direct economic value generated and distributed	Strategic Alignment: Focus on Sustainable Development. p. 38 2024 Audited Financial Statements available at https://grupoherdez.com.mx/en/investors-downloads/	8, 9
	201-2 Financial implications and other risks and opportunities due to climate change	The risks and opportunities identified in our 2020 Climate Change Study remain valid in 2024. They include threats such as extreme events and biodiversity loss, as well as opportunities for improvement in eco-design, transport, and environmental communication. Risk Report available at: https://grupoherdez.com.mx/en/investors-downloads/	
	201-4 Financial assistance received from government	Grupo Herdez® does not receive any financial assistance from the government.	
Gri 206: anti-competitive behavior 2016	**206-1** Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions were filed in 2024.	16
Gri 207: tax 2019	**207-1** Approach to tax	At Grupo Herdez® we fully comply with national and international tax regulations. The Financial Controller's Office and Tax Management are responsible for compliance. In 2024, no individual or group tax strategy was applied.	
	207-2 Tax governance, control, and risk management	Body responsible for fiscal compliance: the Financial Controller's Sub-Directorate and the Fiscal Management are responsible. In 2024, no individual or group tax strategy was implemented. Integration of the fiscal approach: We have a centralized fiscal management that ensures compliance with federal and local tax obligations. Fiscal risks: No individual or organizational fiscal strategies were identified and implemented. Tax governance assessment: Compliance is ensured through tax controls and records, internal and external audits, tax and financial opinions, ongoing training, and support from tax advisors, legal, and customs agents.	
	207-3 Stakeholder engagement and management of concerns related to tax	There are neither compliance agreements with tax authorities, nor promotion of or participation in public or stakeholder policies on tax matters.	
	207-4 Country-by-country reporting	Annual Report 2024 available at: https://grupoherdez.com.mx/en/investors-downloads/	
Ethics and anti-corruption			
Gri 205: anti-corruption 2016	**205-1** Operations assessed for risks related to corruption	Solid commitment: Ethical behavior and compliance. p. 24	16
	205-2 Communication and training about anti-corruption policies and procedures	Solid commitment: Ethical behavior and compliance. pp. 27-28	16
	205-3 Confirmed incidents of corruption and actions taken	Solid commitment: Ethical behavior and compliance. p. 24	16
Gri 415: public policy 2016	**415-1** Political contributions	Grupo Herdez® and our subsidiaries do not make contributions to political parties or related institutions. In accordance with our Code of Ethics, we maintain a neutral stance on political and religious issues.	16
Labour conditions			
Gri 401: employment 2016	**401-1** New employee hires and employee turnover	Omission. Confidentiality reasons Our Impulse business covers all Cielito Querido Café®, Chilim Balam®, Moyo® and Nutrisa® shops. As they are retail shops, staff turnover is higher due to the different working system and therefore has to be measured separately, information that is included in the report. That is why, when calculating staff turnover, shop staff are excluded. Note for new hires: For new hires, both permanent and temporary staff were considered. Note for departures: Staff turnover excludes shop staff and temporary staff. Note: Rotations in the plant are due to the seasonality of the products. The plants, when they have a high production season, hire more staff on temporary contracts, and, when the season is over and production is low, these contracts are terminated. Details available in Social Impact: Grupo Herdez® Talent; Employment and labor relations. pp. 73-75	5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part- time employees	At Grupo Herdez® we do not have part-time employees, so this classification does not imply a difference in the benefits offered. Details available in Social Impact: Grupo Herdez® Talent; Employment and labor relations. p. 76	3, 5, 8
	401-3 Parental leave	Details available in Social Impact: Grupo Herdez® Talent; Employment and labor relations. p. 76 All our permanent employees are entitled to parental leave.	5, 8
Gri 402: labor/management relations 2016	**402-1** Minimum notice periods regarding operational changes	Information not available due to internal mechanisms.	8
Gri 405: diversity and equal opportunity 2016	**405-1** Diversity of governance bodies and employees	Social Impact: Grupo Herdez® Talent; Diversity and inclusion. p. 78-79	5, 8, 10

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
	405-2 Ratio of basic salary and remuneration of women to men	For Grupo Herdez® an operating location refers to the geographic locations where the organization carries out key activities related to its operations, including production plants, Distribution Centers (CEDIS), sales routes, and corporate offices. These locations are part of the company's operational structure. Note: The information is disaggregated as established internally, as this level of detail is useful to facilitate decision-making within the organization. Note: Only "permanent" employees are included in this indicator. Social Impact: Grupo Herdez® Talent; Diversity and inclusion. p. 80	5, 8
Gri 406: non-discrimination 2016	**406-1** Incidents of discrimination and corrective actions taken	There were no cases of discrimination during 2024.	5, 8
Training and career development			
Gri 404: training and education 2016	**404-1** Average hours of training per year per employee	The training information presented considers only the employees of Conserves and Impulse. The count of employees to obtain the average number of hours per employee considers only canned food and impulse, not the employees of Herpons, Aires de Campo®, Seramano and Interdeli®. Social Impact: Grupo Herdez® Talent; Training and Development. p. 82	4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	Social Impact: Grupo Herdez® Talent; Training and Development. p. 82	8
	404-3 Percentage of employees receiving regular performance and career development reviews	Social Impact: Grupo Herdez® Talent; Training and Development. p. 82	5, 8, 10
Occupational health, safety and welfare			
Gri 403: occupational health and safety 2018	**403-1** Occupational health and safety management system	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	3, 8
	403-2 Hazard identification, risk assessment, and incident investigation	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	8
	403-3 Occupational health services	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	8, 10, 16
	403-5 Worker training on occupational health and safety	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 86	8
	403-6 Promotion of worker health	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. pp. 84-86	8
	403-8 Workers covered by an occupational health and safety management system	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	8
	403-9 Work-related injuries	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	3, 8, 16
	403-10 Work-related ill health	Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	3, 8, 16
Own indicator	**IP-5** Type and rate of injuries, occupational diseases, days of f work, absenteeism, and number of occupational deaths	This methodology specifies the indicators and calculations for this indicator, which was prepared according to the methodologies of the Corporate Sustainability Assessment (CSA) of S&P Global, Social Area, section 3.5 Occupational Health and Safety, 3.5.4 Lost Time Injury Frequency Rate (LTIFR) - Employees; indicator GRI 403-9 Work-Related Injuries, and the index used by OSHA. The scope of this indicator for 2022 and 2023, is the locations of plants, distribution centers, and corporate offices.The scope of this indicator for the years 2023 and 2024 is plant, CEDIS and corporate locations. Objective: To measure the incidence of the number of injuries, lost time due to injuries, and to monitor the reduction in the rate of work-related injuries within the Company, complying with international and domestic standards to improve well-being indicators. From analysis of the data, initiatives are included that positively impact the quality of life of our employees and their families. Involved areas: Human Resources provides demographic data on the entire staff of Grupo Herdez®, as well as the indicator GRI 2-7 Employees (total employees by gender, location, age, and labor category). Control Ambiental Seguridad e Higiene (CASH) provides the data on the number of accidents, main types of injuries, hours worked, number of deaths, manner in which danger to men and women is determined for the plants, distribution centers, and corporate offices. Requirements: The accident rate states the number of accidents during the year in relation to the total number of man-hours worked, multiplied by the factor 200,000. The rate of days lost is stated by comparing the total days lost during the year with the total man-hours worked, multiplied by the factor of 200,000. Details available in Social Impact: Grupo Herdez® Talent; Comprehensive Well-being. p. 84	
Consumer health, safety and welfare			
Gri 416: customer health and safety 2016	**416-1** Assessment of the health and safety impacts of product and service categories	Social Impact: Commitment to Consumers; Health and nutrition. pp. 97-98	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2024, there were no cases of non-compliance related to consumer health.	
Own indicator	**IP-7:** Innovation management	Innovation and Development: New and Better Products. pp. 46-51	
Own indicator	**IP-9:** Health and Nutrition Care Strategy Development	Innovation and Development: New and Better Products. pp. 46-51	
Transparency in product information and labelling			
Gri 417: marketing and labeling 2016	**417-1** Requirements for product and service information and labeling	Social Impact: Commitment to Consumers; Health and nutrition. pp. 97-98	
	417-2 Incidents of non-compliance concerning product and service information and labeling	In 2024, a fine was recorded for non-compliance with labeling. The nullity proceeding has been completely concluded, since a final judgment has been rendered declaring the nullity of the penalty resolution.	

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
	417-3 Incidents of non-compliance concerning marketing communications	In 2024, there were no cases of non-compliance related to commercial communications.	
Own indicator	**IP-8:** Consumer communication	Social Impact: Commitment to Consumers; Health and nutrition. pp. 97-98	
Quality and security of the value chain			
Gri 204: procurement practices 2016	**204-1** Proportion of spending on local suppliers	Strategic Alignment: Sourcing Practices. p. 41	
Gri 308: supplier environmental assessment 2016	**308-1** New suppliers that were screened using environmental criteria	Strategic Alignment: Sourcing Practices. p. 42	16
	308-2 Negative environmental impacts in the supply chain and actions taken	Strategic Alignment: Sourcing Practices. p. 42	16
Gri 414: supplier social assessment 2016	**414-1** New suppliers that were screened using social criteria	Strategic Alignment: Sourcing Practices. p. 42	5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	Strategic Alignment: Sourcing Practices. p. 42	5, 8, 16
Own indicator	**IP-6:** Sustainable and Regenerative Agriculture Program	Strategic Alignment: Sourcing Practices. p. 42 Environmental Impact: Sustainable and Regenerative Agriculture Program. pp. 59-62	
Sustainable packaging, re-use and recycling			
Gri 301: materials 2016	**301-2** Recycled input materials used	Environmental Impact: Waste and Materials. p. 70	
Gri 306: effluents and waste 2016	**306-1** Waste generation and significant waste related impacts	Environmental Impact: Waste and Materials. p. 71	3, 6, 11, 12
	306-2 Management of significant waste-related impacts	Environmental Impact: Waste and Materials. p. 71	3, 6, 8, 11, 12
	306-3 Waste generated	Environmental Impact: Waste and Materials. p. 71	3, 6, 11, 12, 15
	306-4 Waste not destined for disposal	Incineration with or without energy recovery does not apply to our activities. The available information can be found at Environmental Impact: Waste and Materials. p. 71	3, 11, 12
	306-5 Waste destined for disposal	Environmental Impact: Waste and Materials. p. 71	3, 6, 11, 12, 16
Energy consumption and efficiency			
Gri 302: energy 2016	**302-1** Energy consumption within the organization	Environmental Impact: Energy. pp. 67-68	7, 8, 12, 13
	302-2 Energy consumption outside of the organization	Information not available because we do not monitor this type of consumption.	7, 8, 12, 13
	302-3 Energy intensity	Environmental Impact: Energy. pp. 67-68	7, 8, 12, 13
	302-4 Reduction of energy consumption	Environmental Impact: Energy. pp. 67-68	7, 8, 12, 13
Gri 305: emissions 2016	**305-1** Direct (Scope 1) GHG emissions	In the case of GHG emissions from direct sources (both stationary and mobile — due to fuel use), there is no single base year, as annual comparisons of indicators are currently made using the previous year as a reference. 2024: 32,965.48 | 2023: 43,997.00 | 2022: 48,814.00 | 2021: 51,334.00 Direct emissions from fuel consumption at stationary sources 2024: 31,746.49 | 2023: 42,895.99 | 2022: 47,452.00 Primary source: Natural gas: 2024: 17,917.09 | 2023: 20,077.23 | 2022: 26,922.00 Secondary source: Fuel oil: 2024: 11,389.38 | 2023: 20,084.33 | 2022: 18,491.00 Industrial diesel: 2024: 26.72 | 2023: 61.61 | 2022: 48.00 LPG: 2024: 2,413.30 | 2023: 2,672.82 | 2022: 1,991.00 For direct and indirect sources, the direct estimation methodology was used using emission factors established in internationally recognized sources, some of them adopted by SEMARNAT, which due to the units in which they are expressed, were applied directly to the consumption of each of the reported energy sources to estimate the tons of CO_2e. For this determination we worked under the assumption that Grupo Herdez® has no recorded emissions or direct or accidental releases (either leaks or spills) of HFCs, PFCs, SF_6 and/or NF_3 that could be considered as part of emissions to the atmosphere. For direct type sources (stationary and mobile) the emission factors were taken from GHG-PI version 4.0 (stationary sources) and 2.3 (mobile sources). b. Gases included in the calculation: CO_2, CH_4 and N_2O gases are included. f. The consolidation approach for emissions: Operational control. Environmental Impact: Emission. p. 69	3, 12, 14, 15

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
	305-2 Energy indirect (Scope 2) GHG emissions	In the case of GHG emissions from direct sources (both stationary and mobile — due to fuel use), there is no single base year, as annual comparisons of indicators are currently made using the previous year as a reference. 2024: 26,234.09 | 2023: 21,807.00 | 2022: 11,302.00 | 2021: 14,367.00 1) The above-mentioned emissions are grouped as follows: Plants and CEDIS: 18,847.79 tons of CO_2 Stores: 4,434.74 tons of CO_2 Other facilities: 2,951.56 tons of CO_2 Totals: 25,879.58 tons of CO_2 2) Indirect emissions of 18,847.79 tons of CO_2 consider only the consumption of CFE from our production plants (Mexico, Barilla, El Duque, Lagos de Moreno, Herdez SLP, Herdez Villagrán, Santa Rosa Tomates, Santa Rosa Vegetales, Tapas, Nutrisa, and Coronel Espinoza) and Cedis (Monterrey, CAF Lagos de Moreno, San Luis Potosí, Mexico, Guadalajara, Los Mochis, Tijuana, and Mérida). 3) The information is obtained directly from the Plants, Cedis and other facilities, which in turn have internal records of their energy consumption based on logs, invoices and internal controls through electronic files. 4) Energy consumption is reported to the environmental sustainability area through an Energy Matrix that is consolidated by the Group's Energy department. 5) Electricity consumption for GHG emissions estimation is taken from CFE invoices. Gases included in the calculation: CO_2 , CH4 , N2O, HFC, PFC, SF6, NF3 or all: CO. 6) The emission factor for electricity was taken from the methodology used to estimate the electricity emission factor for corporate GHG emission inventories for the GHG Mexico Program. This factor is obtained each year according to the mix of fuels used in the generation of electricity purchased from the National Electric System (SEN). The consolidation approach for emissions, which in this case would be operational control. f. The consolidation approach for emissions, which in this case would be operational control. Reason for omission of base year Confidentiality restrictions The reported emissions are based on a location-based emission factor, and therefore do not include emissions associated with market-based energy sources. In the case of GHG emissions from indirect sources, there is no single base year, as annual comparisons are currently made using the previous year as a reference. As such, there are no significant changes in the emissions calculation. Environmental Impact: Emission. p. 69	
	305-3 Other indirect (Scope 3) GHG emissions	Information is not available because we do not yet monitor this scope of emissions.	3, 12, 15
	305-4 GHG emissions intensity	Environmental Impact: Emission. p. 69	13, 14, 15
	305-5 Reduction of GHG emissions	Environmental Impact: Emission. p. 69 b. Gases included in the calculation: CO2 , CH4 , N2O, HFC, PFC, SF6 , NF3, or all: CO2, CH4 Y N2O c. A base year is not defined as a means of comparison against the reduction reported in this year, 2024. e. Standards, methodologies, assumptions, and calculation tools used: 1. - The information is obtained directly from the production plants and CEDIS, which in turn have internal records of their energy consumption in logs, invoices, and internal controls through electronic or printed files, which are compared, complemented, and integrated with the information on electricity consumption reported by the Energy for Preserves (EPC) area. 2. Energy consumption is reported to the sustainability area through pre-established formats that are sent by the plants and CEDIS. 3.- Invoices for payment of electric energy and fuels used were taken from the invoices of each energy supplier. 4. Energy consumption data in m^3 and kWh are converted using nationally and internationally recognized emission factors. 5.- Electricity consumption for GHG emissions estimation was taken from CFE invoices. 6.- Emission reductions were estimated by comparing energy consumption per unit of production between the years 2024 and 2023, in addition to the emission reductions achieved through the Energy for Preserves (EPC) projects. The criteria for calculating the emission reductions were the consumption in m^3 of fuel/ton produced and kWh/ton produced of electricity from CFE. Note: Excludes Aires de Campo, Interdelli and Deli Dep, and Avomex facilities.	15
	305-6 Emissions of ozone-depleting substances (ODS)	Grupo Herdez® does not produce, import, or export CFC-11 (R-11), R-14 and R-22 refrigerants. The most commonly used refrigerants are R-410A, R-134A, R-407C, R-404A, R-507, R-147, R-427 and R-MO99.	3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	NOx: 65.92 SOx: 79.36 Persistent Organic Pollutants (POP): 3.12 Volatile Organic Compounds (VOC): 0.88 Hazardous Air Pollutants (HAP): NA Particulate Matter (PM): 6.41 Emission factors were taken from EPA and IPCC (Greenhouse Gas Protocol Initiative—WRI), as recommended by international standards.	

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission				Sustainable Development Goals (SDGs)
Water management						
Gri 303: water and effluents 2018	**303-1** Interactions with water as a shared resource	Extraction method				6, 14
		Source	Extraction method	Location and name of the body of water	Description of related impacts	
		Rivers, lakes	Pumping	1 in Canal Lateral 18+420 in the Valle del Fuerte Canal, Río Fuerte basin, tributary of the main canal of Valle del Fuerte Riego District 075, Hydrological Region of Sinaloa, Location El Fuerte, Sinaloa. 1 in Canal Lateral 18+420 in the Valle del Fuerte Canal, Río Fuerte Basin, Hydrological Region of Sinaloa, Location Campo 35, Ahome, Sinaloa.	Possible exhaustion of the resource, although the probability of this is low due to low extraction volumes. Possibility of resource not being available, with an average probability of this occurring due to transition risks (legal and/or social).	
		Seas, oceans	Does not apply	Does not apply	Does not apply	
		Underground (wells)	Submersible pump	2 in the San José Los Pilares Basin Dam and others, San Luis Potosí Aquifer, Salty Hydrological Region of San Luis Potosí. 1 in the Laja Basin Valle de Celaya Aquifer, Hydrological Region of Lerma-Santiago, Villagrán, Guanajuato. 1 in the Río Verde Grande Basin, Lagos de Moreno Aquifer, Hydrological Region of Lerma-Santiago, Lagos de Moreno, Jalisco. 1 in the Río Moctezuma Basin, Cuautitlán-Pachuca Aquifer, Hydrological Region of Pánuco,Localidad Barrio de San Juan, Teoloyucan, State of Mexico.	Possible exhaustion of the resource, although the probability of this is low due to low extraction volumes. Possibility of resource not being available, with an average probability of this occurring due to transition risks (legal and/or social).	
		Municipal system	Direct supply from the network	1 in San Luis Potosí, SLP. 1 in Tijuana, Baja California. 1 in Monterrey, Nuevo León. 1 in Tlaquepaque, Jalisco. 1 in Lagos de Moreno Jalisco.	Possible exhaustion of the resource, although the probability of this is low due to low extraction volumes. Possibility of resource not being available, with an average probability of this occurring due to transition risks (legal and/or social).	
		Rainwater (captured and stored directly by the organization)	Infrastructure of channels and rainwater storage pits	1 in Complejo Industrial Duque de Herdez in San Luis Potosí. 1 in Complejo Industrial Herdez México in Cuautitlán, State of Mexico.	Possibility of resource not being available, with an average probability of this occurring due to reduced rainfall.	
		Wastewater from other organizations	Does not apply	Does not apply	Does not apply	
		Tank Trucks Water	Direct supply from tank trunk	1 in the Municipality of Chalco, State of Mexico	Possible exhaustion of the resource and possible scarcity of water in the region, although extraction volumes are relatively low.	
		Wastewater from the organization itself	Does not apply	3 in Complejo Industrial Herdez México in Cuautitlán, State of Mexico, Mexico Distribution Centers and Planta Barilla (2 at the plant and 1 in the Distribution Center).	Planta México, Mexico Distribution Centers, and Planta Barilla recycled 100%, 100% and 71.8%, respectively, of their treated wastewater and used it to water green areas.	

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission			Sustainable Development Goals (SDGs)
		Use of extracted water			
		Source	Extraction method	Location and name of the body of water	Description of related impacts
		Rivers, lakes	Industrial (production, auxiliary services, and sanitary services)	2 in Los Mochis, Sinaloa	Possible exhaustion of the resource, although the probability of this is low due to low extraction volumes. Possibility of resource not being available, with an average probability of this occurring due to transition risks (legal and/or social).
		Seas, oceans	Does not apply	Does not apply	Does not apply
		Underground (wells)	Industrial (production, auxiliary services, and sanitary services)	1 in Cuautitlán, State of Mexico 3 in San Luis Potosí 2 in Lagos de Moreno, Jalisco 1 in Villagrán, Guanajuato	Possible exhaustion of the resource, although the probability of this is low due to low extraction volumes. Possibility of resource not being available, with an average probability of this occurring due to transition risks (legal and/or social).
		Municipal system	Industrial (production, auxiliary services, and sanitary services)	1 in San Luis Potosí, SLP 1 in Tijuana, Baja California 1 in Monterrey, Nuevo León 1 in Tlaquepaque, Jalisco 1 in Lagos de Moreno, Jalisco	Possible exhaustion of the resource, although the probability of this is low due to low extraction volumes. Possibility of resource not being available, with an average probability of this occurring due to transition risks (legal and/or social).
		Rainwater (captured and stored directly by the organization)	Industrial (riego de áreas verdes)	2 en Cuautitlán, Estado de México. 1 San Luis Potosí, SLP.	Posible no disponibilidad del recurso, con probabilidad media de que ocurra debido a reducción en la precipitación pluvial.
		Wastewater from other organizations	Does not apply	Does not apply	Does not apply
		Tank Trucks Water	Industrial (production, auxiliary services, and sanitary services)	1 in Chalco, State of Mexico	Possible exhaustion of the resource and possible scarcity of water in the region, although extraction volumes are relatively low.
		Wastewater from the organization itself	Industrial (sanitary services and watering of green areas)	3 in Complejo Industrial Herdez México in Cuautitlán, State of Mexico, Mexico Distribution Centers, and Planta Barilla (2 at the plant and 1 in the Distribution Center)	Planta México, Mexico Distribution Centers, and Planta Barilla recycled 100%, 100%, and 71.8%, respectively, of their treated wastewater and used it to water green areas.
		Discharge method			
		Source	Extraction method	Location and name of the body of water	Description of related impacts
		Rivers, lakes	Direct discharge into a body of water through a drainage channel	In the side channel of the Valle del Fuerte Canal, Río Fuerte Basin, tributary of the main canal of Valle del Fuerte Riego District 075, Hydrological Region of Sinaloa, Location El Fuerte, Sinaloa.	Wastewater discharge is treated according to applicable legislation, therefore the significance of its impact on the receiving body has not been determined.
		Seas, oceans	Does not apply	Does not apply	Does not apply
		Underground (wells)	Direct discharge into a body of water through a drainage channel	Wastewater discharges from Planta Lagos de Moreno, Distribution Centers in San Luís Potosí, Planta de Té, and El Duque were sent to municipal drainage. Wastewater discharge from Planta Celaya and a portion of that from Planta México were discharged into the federal drainage system. 100% of wastewater from the Planta México Distribution Centers and 84.9% of wastewater from Planta México were filtered into the soil	Wastewater discharge is treated according to applicable legislation, therefore the significance of its impact on the receiving body and/or infiltration into the soil, which are considered to be national assets, has not been determined. Although the significance of the water discharged into municipal drainage has yet to be determined, it is very difficult to evaluate the impact because discharges from different sources and origins are combined in those drainage systems.
		Municipal system	Gravity and direct conveyance into drainage or a receiving body	Municipal drainage	Although the significance of the water discharged into municipal drainage has yet to be determined, it is very difficult to evaluate the impact because discharges from different sources and origins are combined in those drainage systems.
		Rainwater (captured and stored directly by the organization)	Pumping	Rainwater is used for green areas, and the excess is conducted to the drainage canal	Consumption of rainwater avoids extracting potable water from wells, therefore the impact is positive, although its significance has not been determined.
		Wastewater from other organizations	Does not apply	Does not apply	Does not apply
		Tank Trucks Water	Direct discharge into body of water through a drainage channel	Wastewater discharge from Planta Nutrisa was sent to the municipal drainage system	Wastewater discharge is treated according to applicable legislation, therefore the significance of its impact has not been determined.
		Wastewater from the organization itself	Gravity and direct conveyance into the drainage system.	Municipal drainage.	Planta México and México Distribution Centers recycled 100%, and Planta Barilla recycled 71.8% of the wastewater generated and treated. It was used to water green areas. They were used for garden irrigation. Although the significance of the water discharged into municipal drains has not been determined, it is very difficult to evaluate the impact because these drains contain discharges from different origins and sources.

Note: The quality of wastewater discharges to receiving water bodies is monitored through compliance with the maximum permissible limits established in the corresponding Mexican Official Standards.

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
		Basins from which water is extracted by the organization Basin: Fuerte River Basin, Sinaloa Hydrological Region, Localities Campo 35, Ahome and El Fuerte, Sinaloa. San José Los Pilares Dam Basin and Others, San Luis Potosí Aquifer, Salado Hydrologic Region in SLP San Luis Potosí. Laja Basin, Celaya Valley Aquifer, Lerma-Santiago Hydrological Region, Villagran, Guanajuato. Verde Grande River Basin, Lagos de Moreno Aquifer, Lerma-Santiago Hydrological Region, Lagos de Moreno, Jalisco. Río Moctezuma Basin, Cuautitlán-Pachuca Aquifer, Panuco Hydrological Region, Barrio de San Juan, Teoloyucan, State of Mexico. Description of related impacts: Extraction and Consumption: Except for the Distribution Center in Mérida, our plants and distribution centers are located in basins and hydrological regions with a high or very high degree of water stress, although consumption at our facilities is quite low. Discharge: Although the wastewater generated at the facilities of Grupo Herdez ® is treated before being discharged, the generation and discharge of this treated water has a certain negative impact due to the emission of contaminants into municipal drainage systems and surface bodies of water, even though the discharge volumes are very low. These impacts might not be significant, due to the fact that wastewater from various sources and origins flows through the municipal system. Related impacts Water goals are established based on the water consumption and wastewater discharge indicators maintained for each facility. Currently, each facility identifies areas of opportunity in its processes and estimates the potential savings that each can provide, and then proposes an achievable annual goal. These targets are not related to the local context of their locations. Note: No analytical, holistic, or in-depth approach is applied to identify potential impacts; only qualitative consideration is given to the potential impacts that could be caused by the volumes of water consumption extracted at the sources and the amount of contaminants present in the wastewater discharged to the different receiving bodies.	
	303-2 Management of water discharge- related impacts	The minimum regulatory and/or internal standards for the quality of discharged effluents that the plants and distribution centers follow are: • Biochemical Oxygen Demand (BOD) • Total Suspended Solids (TSS) • Total Dissolved Solids (TDS) • Sedimentable Solids (SS) • Hydrogen Potential (HP) • Electrical Conductivity (EC) • Temperature (°C) • Oil and Grease (O&G) • Chemical Oxygen Demand (COD) Specific standards: • NOM-001-SEMARNAT-1996/NOM-001-SEMARNAT-2021. Establishes the maximum allowable limits of contaminants in wastewater discharge into national waters and assets. • NOM-002-SEMARNAT-1996. Establishes the maximum allowable limits of contaminants in wastewater discharge into urban or municipal sewer systems. • State Technical Regulation - NTE-SLP-AR-001/05. Establishes specific conditions for discharging wastewater into the drainage and sewer systems of the municipalities of San Luis Potosí, Soledad de Graciano Sánchez, and Cerro de San Pedro. • Specific Discharge Conditions. Established by federal authorities in conformance with Article 140 of the Regulation of the Law of National Waters. Details of our practices in Environmental Impact: Commitment to water. pp. 63-66	6, 14
	303-3 Water withdrawal	Water withdrawal in water-stressed areas in ML: 1,249.97 Total water withdrawal from fresh water (1,000 mg/L): 1,249.86 • Surface water: rivers, lakes, and oceans • Groundwater: wells • Sea water: Herdez does not extract sea water. • Produced water: Herdez does not extract water from produced water. • Third-party water: municipal network and piped water c. i. Groundwater extracted from fresh water: 523.55 ML c. i. Third-party water withdrawn from fresh water: 22.97 ML Note: The fresh water withdrawn comes from areas with high water stress. d. 1.- Reported consumption is measured directly by measuring instruments that are monitored, and some are certified by federal, state, and municipal authorities. These consumptions are reported to these authorities through various formats and reporting mechanisms. The 97% representation is considered because it does not include the water consumption of Nutrisa, Cielito Querido, Moyo, and Chilim Balam stores, or other facilities (offices, etc.), which represent a very low volume compared to the total. 2. Although Grupo Herdez® has facilities that capture rainwater, these are not reported because most of the volume captured is discharged into the environment and only a portion is used to irrigate green areas; therefore, the water is not stored and is not used in processes or services. In order to determine the water stress zones, the Water Statistics issued by the National Water Commission (CONAGUA) and information on availability zones according to the country's basins and aquifers were used as reference sources. The criteria for determining water stress were also considered as the ones reported by the Acueduct Water Risk Atlas platform in 2025, as it is an internationally recognized tool. Details of our practices in Environmental Impact: Commitment to water. pp. 63-64	6, 14

GRI Standards and own Indicators	Disclosures	Location, direct response or reason for omission	Sustainable Development Goals (SDGs)
	303-4 Water discharge	I. N/A ii. Water Quality Discharged: For 2024, the estimated amounts of discharges via wastewater that are treated at Grupo Herdez® are FATS AND OILS: 227.97 mg/L Biochemical Oxygen Demand (BOD): 758.6 mg/L Chemical Oxygen Demand (COD): 1,385.02 mg/L Total Suspended Solids (TSS): 694.76 mg/L Total Dissolved Solids (TDS): 2,289.78 mg/L Sedimentable Solids (SS): 2.64 mg/L iii. Rather than a method, what was used were the criteria for maximum permissible limits established in the following standards: 1.- NOM-001-SEMARNAT-1996 / NOM-001-SEMARNAT-2021, which establishes the maximum permissible limits for the discharge of wastewater into bodies of water and national assets. NOM-002-SEMARNAT-1996, which establishes the maximum permissible limits for the discharge of wastewater to municipal drainage. NTE-SLP-AR-2005; Environmental technical standard of the State of San Luis Potosí, which establishes the maximum permissible limits for wastewater discharges to drainage and sewage of the municipalities of SLP. b. ii. Total discharge to other waters: 0.53 ML d. iii. 1 Follow-up to the 2023 case in which Interapas (San Luis Potosí water system) penalizes the company for excess contaminants (discharges). e. The definition of these parameters was made based on compliance with the discharge standards that apply to each facility. Priority substances of concern for water discharge Substances: Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS), Total Dissolved Solids (TDS), Settleable Solids (SS), Settleable Solids (SS), Sedimentable Solids (SS), Hydrogen Potential (PH), Electrical Conductivity, Temperature, Fats, and Oils. Method for defining significance: Compliance with national standards and particular discharge conditions established by the Mexican government. Substance: Chemical Oxygen Demand (COD). Method for defining significance: Standard determined for operational control of the system. Total water discharge in freshwater (total dissolved solids ≤ 1,000 mg/l) in water-stressed areas: 859.35 ML Total water discharge in water-stressed areas (total dissolved solids ≤ 1000 mg/l): 859.35 ML Details of our practices in Environmental Impact: Commitment to water. p. 64	6, 14
	303-5 Water consumption	c. Change in storage = 0. d. 1.- Reported consumption is measured directly by measuring instruments that are monitored, and some are certified by federal, state, and municipal authorities. These consumptions are reported to these authorities through various formats and reporting mechanisms. The 97% representation is considered because it does not include the water consumption of Nutrisa, Cielito Querido, Moyo and Chilim Balam stores, or other facilities (offices, etc.), which represent a very low volume compared to the total. 2. Although Grupo Herdez® has facilities that capture rainwater, these are not reported because most of the volume captured is discharged into the environment and only a portion is used to irrigate green areas; therefore, the water is not stored and is not used in processes or services. In order to determine the water stress zones, the Water Statistics issued by the National Water Commission (CONAGUA) and information on availability zones according to the country's basins and aquifers were used as reference sources. In addition, the criterion for determining water stress was the one reported by the Acueduct Water Risk Atlas platform in 2025, as it is an internationally recognized tool, with the exception of Cedis Merida, where CONAGUA's criterion was considered, as it was considered to be more in line with the country's reality. Rainwater harvesting The volume of rainwater captured annually by the Group is 76 megaliters, corresponding to the maximum capacity installed in the Duque de Herdez® Complex, Mexico Plant, and CEDIS Mexico. This process functions as a rainwater regulating system that is subsequently channeled to the subsoil to irrigate green areas and is therefore not considered a storage system.	6, 14