

February 17, 2022

Mr. Héctor Hernández-Pons Torres
Chairman of the Board of Directors
Grupo Herdez, S.A.B. de C.V.
Monte Pelvoux No. 215, 5th Floor
México, D.F. 11000

Dear Mr. Hernández-Pons:

I am herein submitting to your attention the Annual Report on the activities of the Board of Directors' Audit Committee for the 2021 fiscal year, in accordance with the provisions of Article 43, Section II of the Securities Market Law.

In the development of our work, we have taken into consideration the regulations contained in the Securities Market Law, the General Provisions Applicable to Securities Issuers and Other Participants of the Securities Market, the General Provisions applicable to Entities and Issuers supervised by the National Banking and Securities Commission which hire external audit services for basic financial statements, the Mexican Stock Exchange Internal Rules, the recommendations of the Principles and Best Practices on Corporate Governance Code, the provisions of the Audit Committee Rules, as well as the Annual Program of issues to be considered.

During the reporting period, the Committee punctually held the scheduled meetings, and the Agenda with the issues to be discussed and the respective Minutes were in turn prepared for each meeting. The meetings were attended by the designated directors and invitees.

A Report was submitted to the Board of Directors with the issues discussed in every meeting of the Committee.

The relevant issues discussed and which in turn were favorably recommended for approval of the Board of Directors, as appropriate, were as follows:

1. Reported Financial Statements as of December 31, 2020, with consolidated figures and their respective Notes were duly analyzed.

Considering its relative significance, the information of the subsidiary Herdez Del Fuerte, S.A. de C.V. which includes the operation of Megamex Foods, LLC, and its subsidiaries in the United States of America was also analyzed.

In accordance with the regulations of the National Banking and Securities Commission, the financial information has been prepared and submitted under the International Financial Reporting Standards, and the audit was carried out in compliance with the International Auditing Standards.

2. We have analyzed the Report on the Internal Control Assessment performed by the society's external auditor, during the normal course of the revision for the 2021 year audit.

The Report indicates that certain audit procedures have been applied to the internal controls regarding determined areas for the identification of controls, control design and implementation, operative efficacy testing and the conclusion regarding the audit

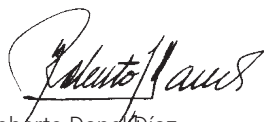
purpose. It is mentioned that coming out from the cyber breach suffered by some company's systems, the original approach of their work had to be modified by one of a substantive audit. However, based on the substantive testing performed it concluded that the accounting system did not suffer any change. We have learned about improvement areas and follow up has been given to their implementation..

3. We have learned about the 2021 Quarterly Financial Statements, and we have issued our recommendation for its submission to the Mexican Stock Exchange.
4. We have analyzed and approved the Work Plan of the Internal Audit area for the 2021 fiscal year. Due follow up has been done to its development, and we have learned about its findings and the implementation of its recommendations.
5. The new International Financial Reporting Standards used during the 2021 fiscal year, as well as those already in force, were consistently applied with no significant effects.
6. We have assessed the performance of the external audit firm EY Mancera, which has been considered as satisfactory and in accordance with the criteria established in the services contract. Likewise, the partner in charge of the audit has in due time confirmed their professional and economic independence.

In this manner, confirmation of the firm EY Mancera as the External Auditor of the society and its subsidiaries for the 2021 fiscal year was recommended.

7. Additional services to those of auditing provided by the society's external audit firm during 2021 were related to transfer prices, local contributions, related parties' transactions assessment, verification of sustainability indicators, and preparation of related parties' informative statements for an amount of 3.3 million pesos.
8. Provisions of the so-called Auditors Unique Circular have been analyzed, and we have learned about the Schedule prepared by the Company's Administration for its compliance in 2021 by each and every party involved.
9. We have learned and assessed the activities of the Risks Committee, including the mechanisms implemented for the identification, analysis, management, and control of the strategic, financial and operative risks, to which the society is subject to, as well as the established criteria for their appropriate disclosure.
10. In every meeting we have been informed about the complaints received due to lack of observance of the Ethics Code, the way in which they have been addressed and the protection given to the informants.
11. We have learned about and follow up has been given to the outstanding tax and legal matters, as well as to the adequate implementation of the Securities Market regulatory authorities provisions, and the Shareholders' and the Board of Directors' resolutions.

Sincerely,



Roberto Daniel Díaz

Chairman of the Audit Committee