



NOURISHING TRANSFORMATION

ESG REPORT 2024

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Index Ref.: GRI 2-22, 2-29; ESRS BP-1, ESRS 2 SBM-1.

MESSAGE FROM THE CHAIRMAN AND CEO

TRANSFORMATION AS A PATHWAY TO RESILIENCE AND GROWTH

At GRUMA, transformation is not only a strategy; it is woven in our identity. For more than 75 years, we have worked to bring nutrition, tradition, and innovation together to nourish people's hearts across the globe. In 2024, we deepened this commitment by taking bold steps to embed sustainability throughout key areas of our operations: from how we source our raw materials to how we care for our people and reduce our environmental footprint.

This year's ESG Report marks our first alignment with the Corporate Sustainability Reporting Directive (CSRD). Farther than describing our performance, it reflects our purpose. We are proud to share a vision where environmental stewardship, social responsibility, and ethical governance converge to strengthen our business and create sustainable shared value.

To support this vision, in 2024 we started working on a double materiality analysis to improve how we manage sustainability and create long-term value. This analysis was designed to align with emerging regulatory frameworks, deepen stakeholder

engagement, and promote transparency across all business units globally. Its outcomes serve as a foundation for prioritizing actions, guiding resource allocation, and shaping our corporate sustainability strategy.

We made significant progress on several strategic fronts, highlighting the engagement with our key suppliers. In GRUMA Mexico we continued our alliance with the International Maize and Wheat Improvement Center (CIMMYT) to certify technicians through a course that addresses two issues we consider among the most pressing global challenges of our time: food security and climate change. This program was designed to train and align our corn supply chain with our vision for sustainable agricultural practices. Meanwhile, Azteca Milling LP (AMLPL), one of our key subsidiaries, consolidated its collaboration with corn producers. Through sustainability surveys, AMLPL works directly with farmers to identify opportunities for continuous improvement, not only for individual producers but also for the collective progress of our value chain. In 2024, they reached a total of 123 of their directly contracted producers, moving towards their goal of covering 50% of them by 2025. In alignment with national agricultural sustainability efforts, AMLPL also promotes producer awareness

of USDA programs that foster farm profitability, environmental stewardship, and a better quality of life for farming communities.

We know that sustainability must extend to every part of our value chain. This is why we continued to adopt environmentally responsible practices that reduce our footprint and contribute to circular solutions. We are pleased to share that, for the third consecutive year, GRUMA Mexico has been honored with the “Urban Forest Award” granted by Bio Pappel and the Forest Stewardship Council (FSC). This recognition highlights our ongoing commitment to the use of recycled paper and cardboard packaging in our operations.

At the same time, we continued to focus on emissions reduction, energy efficiency, and responsible water use, reaffirming our commitment to environmental stewardship. As a result of operational improvements, we achieved a 1.9% reduction in absolute emissions compared to 2023. We also met our target of acquiring 408,800 MWh in Renewable Energy Certificates (RECs), which, combined with the solar energy generated in facilities, allowed us to cover 56% of our total energy needs with clean sources. Notably, the installation of our solar plant in Borox, Spain, spanning 30,000 square meters and equipped with 4,320 panels, produces over 2,800 kilowatts, supplying 30% of the site's energy consumption and contributing to the continued reduction of our environmental footprint.

Our financial performance in 2024 was equally remarkable, driven by strategic and resilient management in a challenging global environment. Thanks to efficiencies implemented, we saw a significant improvement of 14% in operating income and a 13% increase in EBITDA per ton. We also obtained the recognition as one of the World's Best Companies 2024 by *Time* magazine and Statista, based on an in-depth analysis of organizations across three key areas: Employee Satisfaction, Growth, and Sustainability. Out of 1,000 companies selected worldwide, we ranked 690th and are part of the exclusive group of 16 Mexican companies included.

We are deeply committed to making a positive impact on the communities where we operate. We have launched initiatives to promote education, encourage sports, foster the economic inclusion of local businesses, and fight hunger in the aftermath of natural disasters. These actions were translated into a donation of around U.S. \$2.14 million in benefit of more than 500,000 people.

Transformation is not a destination; it is a continuous journey. We evolve with discipline, guided by our values and the expectations of those who place their trust in us: customers, employees, communities, investors and other stakeholders. As we navigate new regulations and climate challenges, our strategy remains anchored in long-term resilience, nutritional innovation, and respect for people and the planet.

I invite you to explore this report, which reveals the depth of our actions, the rigor of our commitments, and the spirit of collaboration that drives our efforts. Together, we are building a future where transformation not only drives change, but truly nourishes the well-being of people and the planet.

Sincerely,



JUAN ANTONIO GONZÁLEZ MORENO
Chairman of the Board and CEO

ABOUT THIS REPORT

Index Ref: GRI: 2-2, 2-3, 2-4, 3-3; ESRS: 1 5.1, ESRS 2 BP-1, BP-2

This document contains information pertaining to GRUMA's 2024 Environmental, Social, and Governance (ESG) Report, which presents our sustainability performance, progress, and commitments for the period from January 1st to December 31st, 2024. The report includes data and initiatives across all our operations, including our global subsidiaries and production facilities, unless otherwise specified.

Scope and Reporting Boundaries

This report covers the economic, environmental, and social activities of GRUMA, S.A.B. de C.V., including all major brands and geographic regions where we operate, and a representative sample of our upstream supply chain practices (Tier 1 suppliers of additives, corn, wheat flour, and packaging), operational impacts, and downstream contributions through products, services, and customer relationships. The information presented in this report corresponds to the same entities included in GRUMA's 2024 financial statements, available here: https://www.gruma.com/media/729234/reporte_anual_gruma_2024_ingl_s_-_versi_n_final_con_anexos.pdf

Reporting Standards and Methodology

This report has been prepared for the first time in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the corresponding European Sustainability Reporting Standards (ESRS). However, it is important to clarify that, although we follow the CSRD directive, this report primarily contains sustainability-related information, and does not integrate the entirety of GRUMA's annual financial performance, which can be consulted here: https://www.gruma.com/media/729234/reporte_anual_gruma_2024_ingl_s_-_versi_n_final_con_anexos.pdf

The financial information included in this report is intended to help readers understand the scale, size, and scope of GRUMA's operations, as well as provide a comparison with previous years. The data included is:

- Selected Financial Information for the years 2022, 2023, and 2024.
- Balance Sheet Information.

The report also adheres to the GRI 2021 Standards, under the "In reference to – Core" option, incorporates the SASB standards for FB-AG | Agricultural Products and FB-PF | Processed Foods, and outlines our contributions to the Sustainable Development Goals. References to these standards are included in the corresponding sections of the document.

Additionally, because of our continuous improvement efforts to align with the international trends and industry expectations, in 2021 we structured our reporting framework under the TCFD (Task Force for Climate-related Financial Disclosures) methodology. This approach was adopted as the foundation for our operational framework to implement our ESG strategy. This structure aligns with the CSRD reporting framework and has given us a competitive advantage in preparing for global sustainability reporting requirements.

Accordingly, all information related to our material issues is structured to meet, at a minimum, the elements of Governance, Strategy, Risk Management, and Targets and Metrics.

We have also applied a double materiality approach, as required by the CSRD, to assess both:

- Impact materiality: How GRUMA's activities affect the environment, people, and the economy;
- Financial materiality: How sustainability matters influence enterprise value over the short, medium, and long term.

The outcomes of this assessment have provided us with key metrics to track our performance across our material sustainability topics, and to classify them as Impacts, Risks, and/or Opportunities (IROs).

To establish accurate timeframes for when IROs may materialize, or to confirm if they are already occurring, we apply the criteria defined in our financial statements by the Finance Department. These timeframes are consistently used across the double materiality assessment and in the definition of general indicators:

- **Short term:** within 12 months
- **Medium term:** 1 to 5 years

- **Long term:** beyond 5 years

We align our climate- and water-related disclosures, specifically those concerning acute and chronic physical risks, with the time horizons established by our global asset insurers, FM Global, and their Climate Resilience Tracker tool:

- **Short term:** by 2030
- **Long term:** by 2050

In developing this report, we engaged key internal and external stakeholders and integrated the results into our materiality assessment, ESG strategy, and performance indicators.

We believe this document aligns with the guiding principles for sustainability reporting established by the Global Reporting Initiative (GRI), the European Sustainability Reporting Standards (ESRS), and the IFRS Sustainability Standards (ISSB).

Framework	Principle Area	Principles
GRI	Content Principles	1. Stakeholder Inclusiveness
		2. Sustainability Context
		3. Materiality
		4. Completeness
GRI	Quality Principles	5. Accuracy
		6. Balance
		7. Clarity
		8. Comparability
		9. Reliability
ESRS	Information Quality	1. Relevance
		2. Faithful Representation
		3. Comparability
		4. Verifiability
		5. Understandability
IFRS (ISSB S1 & S2)	General Principles	1. Relevance
		2. Faithful Representation
		3. Comparability
		4. Verifiability
		5. Timeliness
		6. Understandability

GRI, ESRS and SASB (ISSB) Index

This report includes an Index that details all GRI, ESRS, and SASB indicators and datapoints addressed in each section.

Sustainability Integration and Continuous Improvement

This report is part of GRUMA's broader sustainability governance and strategic planning processes. It builds on previous disclosures, incorporates evolving regulatory requirements, and reflects our forward-looking vision of a business that continually adapts to global sustainability challenges, market dynamics, and stakeholder expectations.

We remain committed to integrating environmental, social, and governance (ESG) considerations into our long-term strategy, risk management, and focus on

continuous improvement, transparency, and accountability. We recognize that long-term value creation depends on balancing financial performance with responsible business practices and the interests of our stakeholders.

Internal governance bodies review and validate our ESG disclosures and, where applicable, provide external assurance.

Feedback and Contact

We welcome your feedback and questions regarding this report. For further information or inquiries, please contact our Sustainability team at email: cguemez@gruma.com

KEY FINANCIAL FIGURES 2024

Index Ref.: GRI: 201-1; ESRS 2 SBM-1

GRUMA was incorporated in Monterrey, Mexico on December 24th, 1971, as a corporation (*Sociedad Anónima de Capital Variable*) under the Mexican Corporations Law (*Ley General de Sociedades Mercantiles*), for a term of 99 years. On November 30th, 2006, it became

a publicly held corporation (*Sociedad Anónima Bursátil de Capital Variable*); a special corporate form for all Mexican publicly traded companies pursuant to the regulations of the new Mexican Securities Law (*Ley del Mercado de Valores*). Our corporate name is GRUMA, S.A.B. de C.V., though we are also known by our trade names: GRUMA and MASECA.

	2024	2023	2022
Net sales	\$6,486,942	\$6,576,230	\$5,596,621
Cost of sales	(3,988,325)	(4,242,620)	(3,617,119)
Gross profit	2,498,617	2,333,610	1,979,502
Selling and administrative expenses	(1,611,132)	(1,514,344)	(1,351,299)
Other income (expenses), net	2,737	(41,671)	(18,060)
Operating income	890,222	777,595	610,143
Comprehensive financing cost, net	(78,283)	(147,646)	(100,088)
Income before income taxes	811,939	629,949	510,055
Income taxes	(279,890)	(222,126)	(190,865)
Consolidated net income from continuing operations	532,049	407,823	319,190
Income from discontinued operations	-	24,827	-
Consolidated net income	532,049	432,650	319,190
Attributable to:			
- Controlling interest	531,889	429,452	319,222
- Non-controlling interest	160	3,198	(32)

Information expressed in U.S. million.

Throughout 2024, we navigated a complex environment across several markets, which tested our adaptability and reaffirmed the resilience of our business model. In this context, sales volume declined slightly by 1%, reaching 4,338 thousand metric tons, mainly due to price sensitivity in the U.S. institutional channel and logistical challenges in Europe.

Net sales totaled U.S. \$6,486.9 million, reflecting a marginal decrease compared to 2023. This was primarily driven by the depreciation of the Mexican peso, which impacted our sales in Mexico; price adjustments implemented at the end of 2023 in line with the Traditional Method; and lower volumes in the U.S. institutional channel.

Despite these headwinds, we achieved meaningful improvements in operational efficiency. Cost of sales decreased by 6% totaling U.S. \$3,988.3 million, supported by efficiencies across all divisions and lower volumes. As a result, cost of sales as a percentage of net sales improved from 64.5% to 61.5%.

Selling and administrative expenses increased by 6% to U.S. \$1,611.1 million, due to higher logistics costs, increased sales commissions, and greater investments in advertising. As a percentage of net sales, these expenses rose from 23.0% in 2023 to 24.8% in 2024, reflecting a strategic decision to strengthen our commercial and operational presence in key markets.

Other income (expenses), net, amounted to U.S. \$2.7 million, compared to an expense of U.S. \$41.7 million in 2023. This U.S. \$44.4 million improvement was mainly due to the reversal of losses on commodity hedging positions recorded in 2023 and insurance claim payments related to damaged assets.

As a result, operating income increased by 14%, reaching U.S. \$890.2 million, with

an operating margin expansion from 11.8% to 13.7%.

Comprehensive financing cost, net, decreased by 47% to U.S. \$78.3 million, primarily due to a lower debt level and the favorable impact of peso depreciation on peso-denominated debt and monetary positions.

Income taxes increased by 26% to U.S. \$279.9 million, reflecting higher pre-tax income. The effective tax rate decreased slightly to 34.5% from 35.3%, mainly due to lower inflation on liabilities.

Finally, net income attributable to the controlling interest rose by 24% to U.S. \$531.9 million, compared to U.S. \$429.5 million in 2023.

This performance underscores the effectiveness of our strategic and operational decisions, even in a challenging environment, and reinforces our commitment to sustainability, innovation, and creation of shared value for all our stakeholders.



ESG HIGHLIGHTS 2024

Index Ref.: GRI: 204-1; ESRS 1 and pursuant to MDR-M

ENVIRONMENT



- **56.4% of our electricity was sourced from renewable energy**, a significant increase from 45.6% in 2023.
- **Investments in Renewable Energy Certificates (RECs) totaled U.S. \$718,378**, compared to over U.S. \$680,000 in 2023, reflecting a strategic procurement approach in more cost-efficient regions.
- **We reduced absolute global emissions by 11%** compared to the 2019 baseline.

SOCIAL



- **524,146 people benefited** from our community support programs.
- **90% of our procurement** was conducted in the same regions where we operate, reinforcing our commitment to local sourcing and economic inclusion.
- **100% of facilities** aligned and audited **under SMETA 4 pillars**.

GOVERNANCE



- A Board Member was appointed to oversee **GRUMA's sustainability efforts, ensuring ESG integration** at the highest level of governance.
- **We updated our materiality analysis** to incorporate both impact and financial perspectives.
- **We initiated phase two of evaluating Sustainability Management Software** to integrate into our sustainability management framework, enhance corporate oversight, and support data-driven decision-making.

OUR BUSINESS MODEL

Index Ref.: GRI: 2-1, 2-22; ESRS: SBM-1_25, 26, 27, 28; SASB: FB-AG-000.B

GRUMA'S GLOBAL PRESENCE AND MARKET ROLE

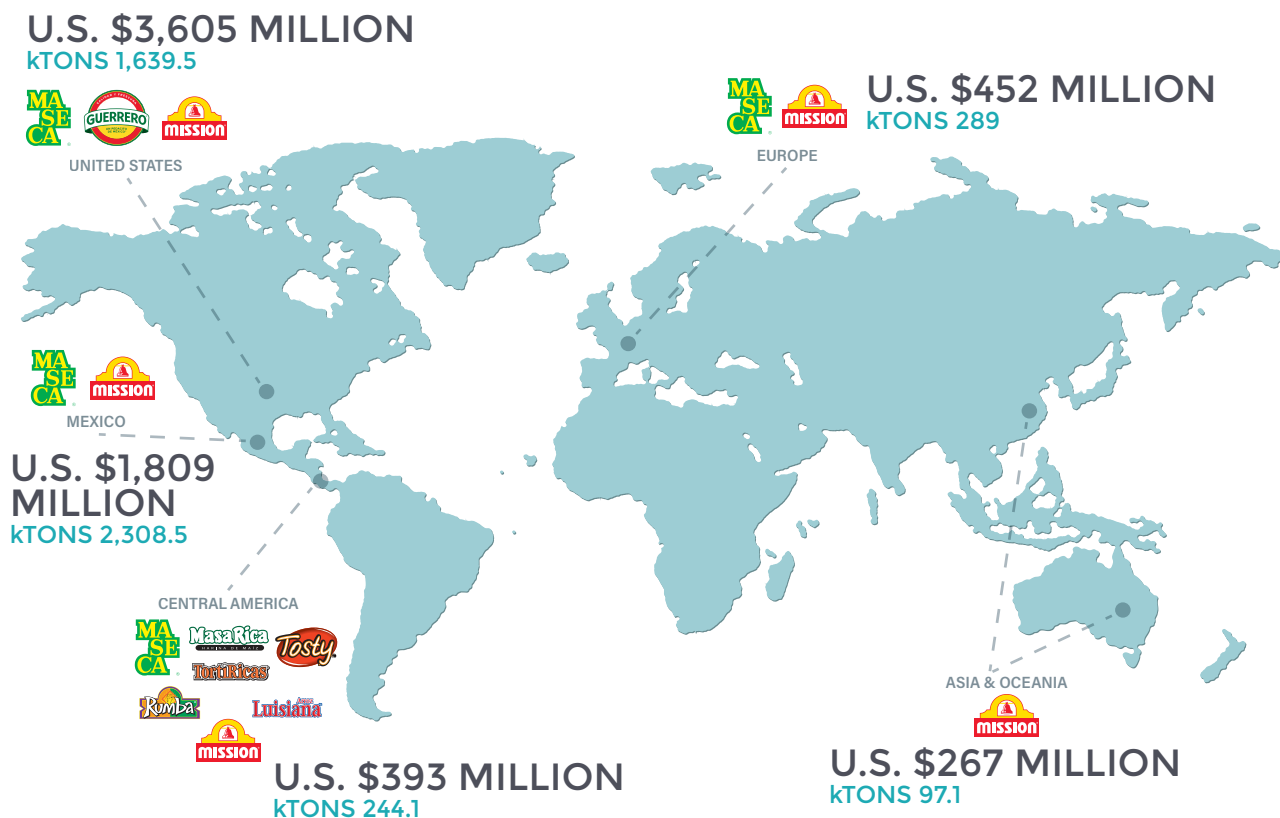
GRUMA is one of the world's leading tortilla and corn masa flour producers. Founded in 1949, the company primarily focuses on the production of corn masa flour and tortillas. With leading brands in most of its markets, GRUMA operates in the United States, Mexico, Central America, Europe, Asia, and Oceania.

In 2024, GRUMA reported net sales of U.S. \$6,486.9 million, with 73% generated from operations outside of Mexico, and a total production of 4,604 thousand tons.

With 74 operating plants* across more than 100 countries and a global workforce of 25,080 employees, GRUMA plays a critical role in advancing nutrition and food accessibility worldwide. Our vertically integrated supply chain enables strict quality standards, efficient resource use, and enhanced traceability across every step of our operations, from sourcing raw materials to delivering finished products.

For more details on 2024 financial results, please refer to pages 60 to 64 of the GRUMA's Annual Report 2024 at https://gruma.com/media/728591/reporte_anual_gruma_2024.pdf.

SASB: FB-PF-000.A



*According to the annual report, GRUMA has 75 plants; however, in 2024, the Foshan plant in China was undergoing operational startup, and therefore it is not included in the performance indicators of this report.

CERTIFICATIONS

Index Ref.: GRI: 2-24; ESRS 2 GOV-2, MDR-P, GI-1; SASB: FB-AG, FB-PF

In 2024, GRUMA obtained 380 certifications from international organizations covering quality management, environmental practices, and ethical standards. This achievement underscores our strong commitment to operating with the highest levels of responsibility, integrity, and continuous improvement.

Certification	Country	2023	2024
SQF (Safe Quality Food)	USA	25	26
	Mexico	20	20
	Central America	6	7
	Oceania		0
	Asia		0
	Europe		0
BRC (British Retail Consortium)	USA		0
	Mexico		0
	Central America		0
	Oceania	1	1
	Asia		1
	Europe	6	7
FSSC 22000 (Food Safety System Certification)	USA		0
	Mexico		0
	Central America		0
	Oceania		0
	Asia	2	2
	Europe	2	2
IFS (International Featured Standards)	USA		0
	Mexico		0
	Central America	2	2
	Oceania		0
	Asia		0
	Europe	4	3
HACCP (Hazard Analysis Critical Control Point)	USA		0
	Mexico	1	0
	Central America		3
	Oceania	1	1
	Asia	1	1
	Europe		0
AIB	USA	26	27
	Mexico	20	20
	Central America	2	8
	Oceania	1	1
	Asia	2	2
	Europe	6	8
Kosher	USA	26	27
	Mexico	13	12
	Central America		2
	Oceania	1	1
	Asia		0
	Europe	3	4
Halal	USA	2	3
	Mexico	3	3
	Central America		0
	Oceania	1	1
	Asia	2	2
	Europe	6	6
Gluten Free	USA	25	26
	Mexico	5	5
	Central America		0
	Oceania		0
	Asia		0
	Europe		0
Organic	USA	12	13
	Mexico	2	1
	Central America		0
	Oceania	1	1
	Asia		0
	Europe	4	4
Non GMO	USA	20	21
	Mexico	4	4
	Central America	2	2
	Oceania		0
	Asia		0
	Europe		1

Certification	Country	2023	2024
SEDEX (SMETA - 4 pillars)	USA	26	26
	Mexico	24	24
	Central America	9	9
	Oceania	1	1
	Asia		2
	Europe	8	6
RSPO (Roundtable on Sustainable Palm Oil)	USA		0
	Mexico		0
	Central America		0
	Oceania	1	1
	Asia	2	2
	Europe	4	4
ISO 14001:2015 (Environmental Management System)	USA		6
	Mexico	6	6
	Central America		0
	Oceania	1	1
	Asia	1	1
	Europe		0
ISO 50001:2018 (Energy Management System)	USA		0
	Mexico		0
	Central America	5	5
	Oceania		0
	Asia		2
	Europe		0
ISO 45001:2018 (Occupational Health and Safety Management Systems) (OSHA 18001)	USA		0
	Mexico	1	1
	Central America		0
	Oceania		0
	Asia	2	2
	Europe		0
TOTAL		351	380

OUR PHILOSOPHY AND BUSINESS MODEL

“The farther we go, the closer we are to you”

At the heart of our business model lies a simple but powerful mission: to produce high-quality, nutritious food while creating shared value for all our stakeholders. GRUMA is a proudly Mexican global food company and a world leader in the production of corn masa flour, tortillas, and wraps. We are also a key player in the flatbread category and participate in other food segments such as rice, beans, snacks, pasta, condiments, and palm hearts, among others.

PURPOSE

Team up with nature to nurture people's hearts and unleash the soil's potential, without compromising the availability of resources for future generations.

MISSION

Contribute to the quality of life of our customers and consumers in all the operations where we participate by offering products and services of excellent quality, fitted to their lifestyles, culture, and needs, generating dynamic and profitable growth, sustainable in the long term, to create the maximum value for our stockholders by focusing mainly on our key business: corn masa flour, tortillas, and flatbreads.

VISION

Be the absolute leader in the production, commercialization, and distribution of nixtamalized corn masa flour and tortillas at a worldwide level, as well as one of the leading producers of wheat-based products such as flatbreads and other related products in Mexico, the

United States, Central America, Europe, Asia, and Oceania.

VALUES

Effort

With effort and dedication, GRUMA has become one of the undisputed leaders in the production of corn masa flour and tortillas worldwide, in addition to being an important competitor in the flatbread category. GRUMA has established itself as a reliable and socially responsible global food company, through its high-quality products and leading brands.

Commitment

Always committed to those who have made us what we are: our consumers, customers, suppliers, employees, shareholders, and the community. Our commitment is to our country and the world.

Perseverance

Through perseverance, GRUMA has always maintained a great business vision, successfully reaching all corners of the world over time, and throughout the years it has learned to overcome crises and

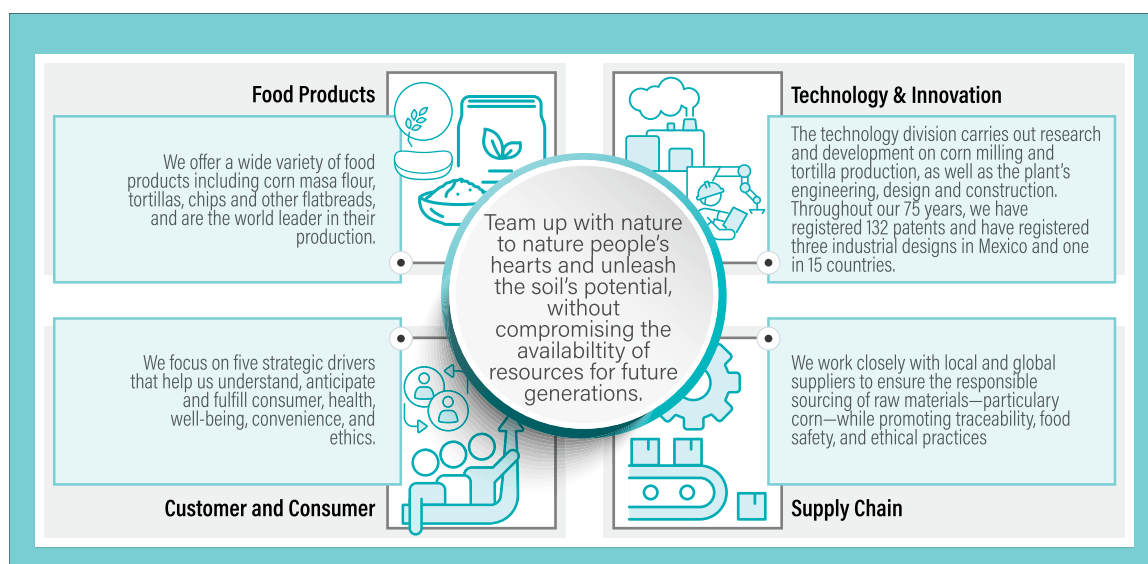
complicated environments, transforming them into opportunities and achieving formidable knowledge and growth.

Transcendence

GRUMA has transcended with great success in Mexico and the world for 75 years being a proudly Mexican company with a commercial presence in more than 100 countries, with 74 plants distributed in America, Europe, Asia, and Oceania, and more than 25 thousand employees.

The company's international expansion is anchored by our global brands, MASECA and MISSION, as well as strong local leader brands such as TORTIRICAS and TOSTY in Costa Rica and GUERRERO in the United States. Our BETTER FOR YOU line continues to gain traction, reflecting our commitment to health-conscious innovation.

Thanks to continuous innovation and the adoption of new technologies, we are constantly expanding our portfolio to meet the diverse lifestyles, cultures, and needs of our customers and consumers in every market we serve.



Driven by a strong entrepreneurial vision, we remain focused on improving the quality of life for our employees, customers, and consumers by delivering

high-quality products and services, while generating sustained long-term value for our shareholders.

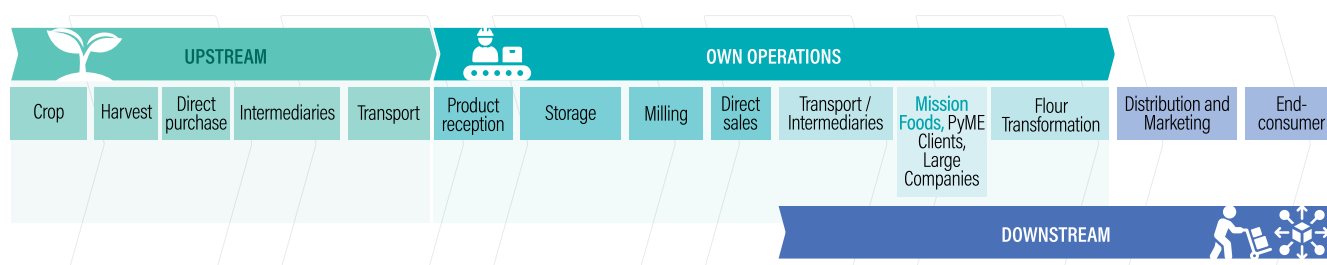
To read more about our philosophy and values, please visit: <https://www.gruma.com/en/we-are-gruma/philosophy.aspx?sec=8836>

GRUMA'S VALUE CHAIN: FROM FIELD TO TABLE

Index Ref.: GRI: 2-6; ESRS 2 SBM-1

Our operations' value chain begins from the sourcing of grains and agricultural commodities, including corn and wheat flour, and extending through the procurement of oils, additives, and other key inputs. Through our manufacturing and processing facilities, we transform these raw materials into high-quality products, which are then distributed through an extensive logistics network to wholesalers, retailers, and food service providers in multiple markets worldwide.

- 1. Sourcing** – Sustainable procurement of corn and other raw materials
- 2. Processing** – Innovative and efficient milling and food production technologies
- 3. Distribution** – Local and international distribution via strong logistics networks
- 4. Customer Experience** – Brand trust built through nutrition, quality, and service
- 5. Community Impact** – Social and economic inclusion in every geography we serve



OUR SUSTAINABILITY STRATEGY

Index Ref.: GRI: 2-1, 2-22; ESRS: SBM-1_25, 26, 27, 28; SASB: FB-AG-000.B

Bringing the Future Closer, One Step at a Time

As we celebrate GRUMA's 75th anniversary, we think about how far we've come and how much closer we are to our customers, the environment, and our envisioned future. What began as a vision to transform the way people enjoy one of the world's most essential foods has evolved into a global business that reaches millions of families in over 100 countries, delivering products rooted in quality, nutrition, and care.

DOUBLE MATERIALITY ANALYSIS AND MATRIX

Index Ref.: GRI: 3-1, 2, 308-1, 308-2, 3-3, 414-1; ESRS 2 BP-1-2, IRO-1, ESRS 2 SBM-3.
TCFD: Governance, Strategy, Risk identification.

In line with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD), we conducted a Double

Materiality Assessment to identify and prioritize the sustainability topics that are most relevant to our business and to our stakeholders. This approach considers both impact materiality and financial materiality, ensuring that our strategy and disclosures reflect the full scope of our environmental, social, and governance dependencies, impacts, risks, and opportunities (IROs).

The double materiality assessment was designed with two main objectives. First, to identify the actual and potential impacts of our operations, products, and value chain on people and the environment (impact materiality). Second, to value in the short, medium, and long term (financial materiality). The scope of the analysis included all our business units and the entire value chain, both upstream and downstream, across all the geographies where we operate.

The process was informed by multiple reference frameworks. We utilized the ESRS materiality guidelines and topical standards, in addition to international frameworks like GRI, SASB, TCFD, and Sustainable Development Goals. Internal documentation, which includes risk registers and policies, provided essential context, while external benchmarking against peers, sector-specific issues, and evolving regulatory and stakeholder expectations ensured that we aligned with our broader operating environment. To identify the list of sustainability topics, we reviewed sector-agnostic and sector-specific ESRS requirements, integrated insights raised through stakeholder engagement, and incorporated company-specific risks, opportunities, and impacts identified by internal teams. This exercise led to a comprehensive view of environmental, social, and governance matters relevant to our operations and value chain.

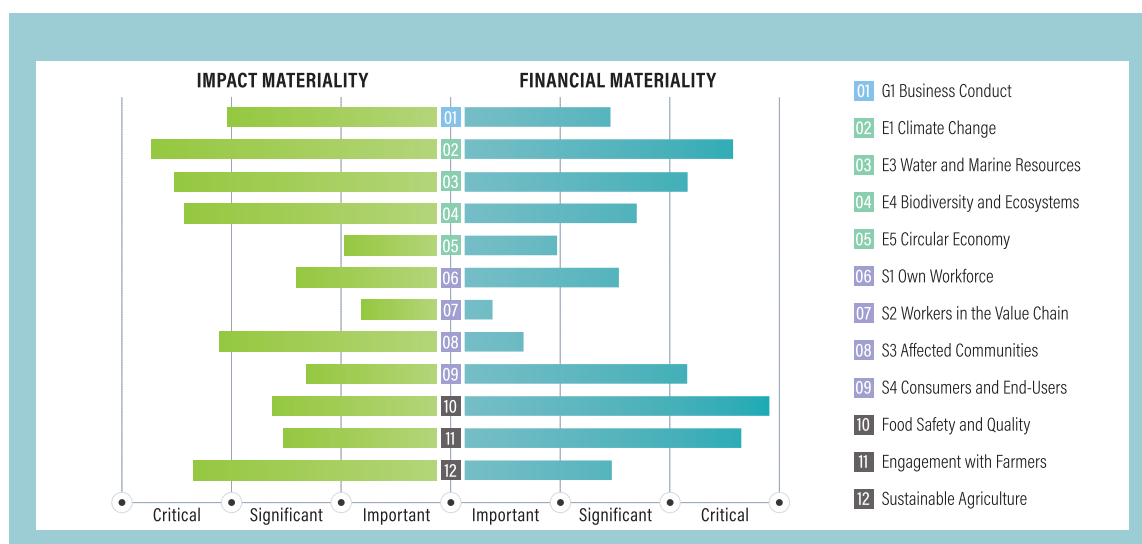
Stakeholder engagement was central to the process. Internally, interviews and surveys were conducted with subject matter experts and functional leaders across the company. Externally, we consulted suppliers, analyzed customers' expectations and practices, and engaged with investors to capture diverse perspectives. These steps ensured that the assessment reflected our business priorities and the external stakeholders' perspectives.

For impact materiality, each topic was evaluated using criteria the established

criteria of scale, scope, irremediability, and likelihood of occurrence, with attention to whether the impacts originated upstream, in our operations, or downstream. A standardized scoring system was applied, and results were visualized in an Impact Materiality Matrix. For financial materiality, we assessed the magnitude and likelihood of financial effects across revenues, costs, CAPEX, liabilities, and valuation, alongside the relevant time horizons and geographies. These evaluations were consolidated into a Financial Materiality Matrix.

By combining both perspectives, we created a Double Materiality Matrix that prioritized topics as double material, single-lens material, or non-material, depending on their significance. Double material topics, which are important in both financial and impact terms, were found to be reportable under ESRS. Topics deemed material in only one lens are closely monitored, while non-material topics are tracked but not reported. Thresholds for these classifications were defined through our scoring methodology and validated by senior leadership.

The final results were presented to the Sustainability Committee and relevant governance bodies for validation. The prioritization guides our ESG strategy, resource allocation, and risk management and serves as the basis for ESRS-aligned disclosures in this report. These results will be reviewed on an ongoing basis and are to be integrated into our strategy and business model. Material sustainability topics are mapped directly to sourcing, product development, operations, and market development. In this way, we will work on ensuring that sustainability considerations are embedded within strategic planning and decision-making processes, guiding our ESG action plans but also strengthening long-term resilience, competitiveness, and value creation across the company.



As a result of the double materiality assessment, and as shown in the matrix above, we identified 12 sustainability topics that are material from a double perspective and defined corresponding Impacts, Risks, and/or Opportunities (IROs) for either the company and stakeholders or both. Nine out of these 12 topics are directly from the ESRS Standards, and three are specific to GRUMA's industry. These topics form the foundation of our ESG strategy and reporting under CSRD.

IRO ALLOCATION

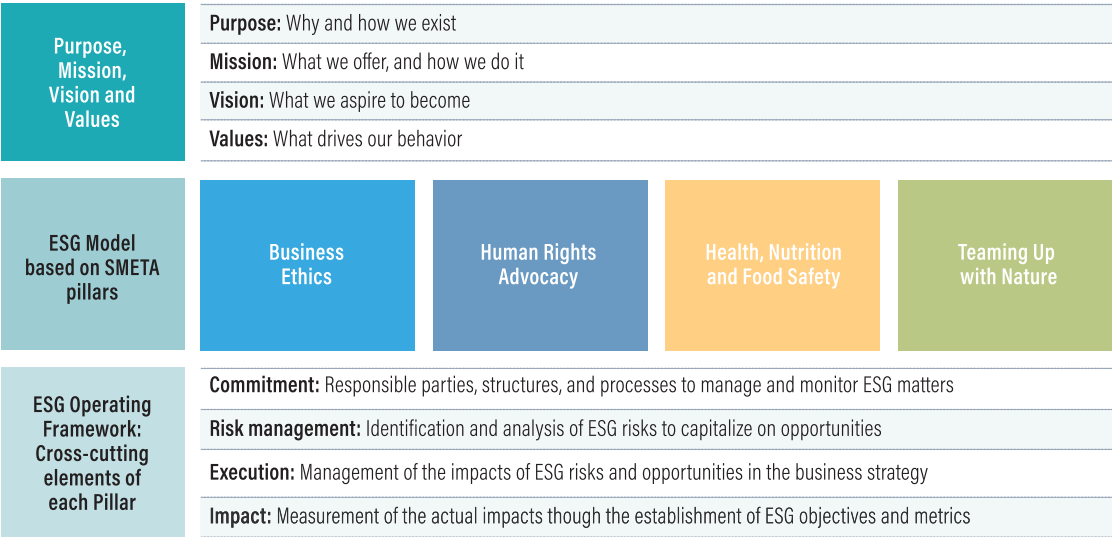
IRO ALLOCATION		UPSTREAM		OWN OPERATIONS						DOWNSTREAM	
		Cultivation	Harvest	Transport	Storage	Milling Process	Corn masa flour transformation through Mission Foods	Distribution and commercialization (direct and through Mission Foods)	End-consumer		
DM Topic	Category of IRO									Time horizon	
G1 Business Conduct	Current positive impact					Corporate Culture: Internal Business Ethics				ST-MT-LT	
	Potential financial opportunity										
	Current positive impact					Anticorruption and antibribery practices				ST-MT-LT	
	Potential financial risk										
	Current negative impact					Fair commercial practices with suppliers (including payments)				ST-MT	
	Current positive impact					Corporate Culture: Internal Business Ethics				ST-MT	
S1 Workforce	Potential financial risk										
	Current positive impact					Workforce Health and Safety culture				ST-MT-LT	
	Potential financial opportunity										
	Current negative impact					Health and Safety incidents				ST-MT-LT	
	Potential financial opportunity										
	Current positive impact					Employees' Integral Development				ST-MT-LT	
S2 Workers in the Value Chain	Potential financial risk					Changing regulatory environment				ST	
	Current negative impact		Forced labor							ST-MT	
	Current negative impact		Child labor							ST-MT	
S3 Affected Communities	Current positive impact					Supporting communities in need				ST-MT-LT	
	Current negative impact									ST-MT	
	Potential financial risk		Access to water and sanitation								
	Current negative impact		Mitigating land-related impacts							ST-MT	
S4 Consumers and End-users and Food Safety and Quality	Current negative impact					Consumers Health and Safety				ST-MT-LT	
	Potential financial risk										
	Current positive impact					Access to quality information				ST-MT-LT	
	Current positive impact					Access to products and services				ST-MT	
	Current financial opportunity										
	Current negative impact					Management of GMOs and Input Source Safety				ST-MT-LT	
	Potential financial risk										
E1 Climate Change	Current positive impact									ST-MT-LT	
	Current financial risk and potential opportunity					Climate change mitigation					
	Current negative impact					Climate change adaptation				ST-MT-LT	
	Current financial risk										
	Current negative impact					Energy				ST-MT-LT	
E3 Water and Marine Resources	Current financial risk										
	Current negative impact					Water availability and withdrawals for own operations				MT-LT	
	Potential financial risk										
	Current positive impact					Water discharges from own operations				ST-MT	
E4 Biodiversity and Ecosystems: Sustainable Agriculture	Current negative impact									ST-MT	
	Current negative impact		Water availability and withdrawals for grain cultivation							ST-MT	
	Potential financial risk										
	Current negative impact					Dependencies on ecosystems services				ST-MT-LT	
	Current negative impact										
	Potential financial risk		Climate change and its effects on biodiversity							MT-LT	
E5 Circular Economy	Current negative impact		Soil degradation as a consequence of soil conversion							ST-MT-LT	
	Potential financial risk		Freshwater-use change for irrigation practices in crops							ST-MT-LT	
	Current negative impact					Packaging materials lifecycle				ST-MT-LT	

ESG MODEL AND OPERATING FRAMEWORK

Index Ref.: GRI: 2-22; ESRS 2 SBM-1

At GRUMA, sustainability is not a parallel strategy; it is embedded into the core of how we create value, allowing us to move towards our purpose, which is to team up with nature to nurture people’s hearts and unleash the soil’s potential, without compromising the availability of resources for future generations.

Our ESG model is aligned with our business objectives and is built around four strategic pillars that guide decision-making across all levels of the organization and help us balance operational performance with long-term environmental and social responsibility. Through this integrated approach, we align profitability with purpose, ensuring that our growth is inclusive, resilient, and aligned with global sustainability standards.



ESG GOVERNANCE

Index Ref.: GRI: 2-22, 2-23, 2-24; ESRS 2 GOV-4, MDR-P, S1-1, S2-1, S3-1, S4-1, G1-1.

GRUMA’s ESG Committee is composed of members of the company’s senior management and is led by the Sustainability Director. The Committee is responsible for overseeing the implementation of sustainability initiatives across all operations, working in close coordination with regional teams to ensure alignment and execution. Its mandate includes the continuous review and refinement of ESG-related strategies and action plans, aiming to embed

sustainability and social responsibility into the core of the organization’s operations.

The Committee also serves as the primary channel for reporting to the Board of Directors on ESG-related matters, including risks, opportunities, and strategic developments. These updates are regularly included into the Audit Committee’s quarterly agenda and escalated to the Board for consideration and decision-making as appropriate.



In mid-2025, as part of our progress on the double materiality analysis, a dedicated Board Member was appointed to directly strengthen the implementation of our global Sustainability Strategy.

STAKEHOLDER ENGAGEMENT PROCESS

Index Ref.: GRI: 2-29, 3-1; ESRS 2 SMB-2, S1-1, S2-1, S3-1, S4-1, S4-2.

In addition to the due diligence process conducted as part of GRUMA's double materiality analysis, the company maintains ongoing engagement with a diverse range of stakeholders, each holding specific interests in various aspects of our operations. These interests span our financial performance, workforce management, compliance with health, safety, and environmental standards, public policy engagement, and contributions to community development.

These perspectives are integral to the formulation of our Environmental, Social, and Governance (ESG) strategy and the definition of our disclosure priorities. The following section provides an overview of the key stakeholder groups with whom we engage on an ongoing basis, along with the mechanisms and tools we use to foster effective dialogue.

Stakeholder	Communication channel	Frequency	Expectations
Investors	• Conference calls	Ongoing	• Profitability
	• Annual and quarterly reports		• Value creation
	• Conferences organized by financial institutions		• Liquidity
	• Website		• Sustainability and ESG management
	• Direct email		• Long-term profitable growth potential
	• Direct communication when necessary		
Employees	• Meetings	Ongoing	• Integral development
	• Conferences		
	• Anonymous Grievance System (Ethics Point): https://www.gruma.com/en/submission-of-complaints.aspx		
	• Email		
	• Direct communication		
	• Performance feedback		
	• Feedback after employee survey results		
Consumers	• Toll free 01800 number	Ongoing	• Product quality
	• Email		• Nutritional attributes of products
			• Availability
Clients		Ongoing	• Fair prices
	• Direct feedback from clients		• Quality
	• Meetings		• Transparency in ESG management and performance
	• Direct communication via calls		• Product availability and commercial conditions
	• Email		
	• Customer satisfaction surveys		
	• Technical support		

Stakeholder	Communication channel	Frequency	Expectations
Communities	• Events and sponsoring	Ongoing	• Community development programs
	• Direct communication when necessary		• Environmental care
	• Dialogue with local authorities		
	• Philanthropic activities through <i>Fundación GRUMA</i> and <i>Patronato de Cerralvo</i>		
Chambers and Associations	• Meetings	Monthly	• Industry sector development and challenges
	• Conferences		
	• Participation in various projects with peers		
Authorities	• Meetings	Ongoing	• Quality
	• Email		• Sustainability
			• Nutrition
			• Regulations
Universities	• Meetings	Ongoing	• Sustainable development
	• Conferences		• Product development
	• Email		
	• Joint research projects		
Suppliers	• Meetings	Ongoing	• Quality
	• Email		• Sustainability, Innovation, Collaboration
	• Direct communication		
	• Anonymous Whistleblower System (Ethics Point): https://www.gruma.com/en/submission-of-complaints.aspx		

OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

Index Ref.: GRI: 2-27, 3-3; ESRS 2: AR3, E-3, AR 35, 37, 41.

GRUMA has identified nine Sustainable Development Goals (SDGs) as the ones we contribute to, that are directly related to its business strategy. This alignment enables the company to address social and environmental challenges through a shared value approach, particularly relevant to its role in the food, beverage, and consumer goods sectors.

Although the SDGs mainly ask governments to take charge of promoting sustainable development, GRUMA understands that large companies can play an important role in helping to speed up progress toward these global goals.



SDG	SDG specific target	Main contribution
SDG 2 Zero Hunger	2. An increase in investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development, and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.	GRUMA contributes by recognizing its influence on access to food for all, particularly people in vulnerable situations, and creating job opportunities for large, medium, and small farmers. It also contributes through continuous improvement in the manufacture, conservation, and distribution of its products, making full use of the technical and scientific knowledge available and creating alliances with other interested parties to optimize the use of natural resources.
SDG 3 Good health and well-being	Overall, the target is to ensure healthy lives and promote well-being for everyone, at all ages.	GRUMA contributes by helping consumers adopt healthier lifestyles by offering a range of healthier food options and fostering the importance of nutritious diets among consumers.
SDG 5 Gender equality	5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.	GRUMA implements policies and programs to promote gender diversity and inclusion in its workforce. These ensure equal pay for all employees, regardless of their gender, and create opportunities for women to advance into leadership positions.
SDG 6 Clean water and sanitation	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.	GRUMA contributes to developing and implementing technologies that maximize productivity and minimize water use. Similarly, the company implements processes for recycling and reusing water within its production systems.
SDG 7 Clean and affordable energy	7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.	GRUMA has increased the usage of renewable energy, including wind and solar power, to power its operational facilities and reduce its dependence on fossil fuels. Additionally, the company has implemented energy-efficient technologies in its production processes.
SDG 8 Decent work and economic growth	8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	GRUMA contributes to this goal on several fronts: <ul style="list-style-type: none"> - Strengthening the capacity of SMEs to participate in value chains. - Creating sources of employment at a local, national, and international level with growth opportunities. - Developing national products and brands that can be produced locally to create a market for local farmers, processors, and suppliers. - Prioritizing the eradication of modern slavery and child labor in agricultural and production supply chains. - Fostering the health and safety of its employees by providing a safe workplace and going beyond implementing programs and initiatives to cultivate an integral well-being-driven culture.
SDG 10 Reduced inequalities	10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status.	GRUMA invests in the continuous improvement of its business in production, distribution, and marketing, which generates efficiencies and allows products to be more affordable and accessible to consumers. In addition, through <i>Fundación GRUMA</i> and the <i>Patronato de Cerralvo</i> , it provides opportunities for vulnerable people in education, protection of human rights, and assistance in the event of natural disasters.
SDG 12 Responsible consumption and production	12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses. 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse. 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities.	GRUMA strives to reduce the impact of its raw material sourcing operations and reduce food and solid waste throughout production and supply chains in collaboration with other stakeholders, such as suppliers, consumers, retailers, and governments.
SDG 13 Climate action	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries. 13.2 Integrate climate change measures into national policies, strategies and planning.	GRUMA has taken necessary steps to measure, reduce, and communicate its exposure to climate change, as well as its progress in actions to deal with it. An example is technological development to make production processes more efficient.

RISK MANAGEMENT

Index Ref.: GRI: 2-13, 2-23, 2-25, 201-2; ESRS 2 GOV-4, MDR-P, S1-1, S2-1, S3-1, S4-1, G1-1; SASB: FB-AG-430a.3.
TCFD: Governance, Risk Management
SDG 12: Responsible production and consumption, SDG 13: Climate action

GRUMA maintains a comprehensive and integrated risk management framework to systematically identify, assess, monitor, and address risks and opportunities that may affect its operations, value chain, and stakeholders. The framework is aligned with international risk management principles and supports the company's overall governance and sustainability strategy.

We have developed an internal Risk Evaluation Model (MERs - *Modelo de Evaluación de Riesgos*), a methodology that integrates risk criteria from the SMETA (Sedex Members Ethical Trade Audit) framework and the AS/NZ risk management standard. This model is

designed to provide a structured approach for identifying and evaluating financial and non-financial risks, including those with potential environmental and social impacts.

The MERs methodology is implemented across the organization through at least 15 documented policies, procedures, and manuals, which embed risk considerations into GRUMA's daily operations, strategic planning, and decision-making processes. The risk identification process covers a wide range of risk categories, including operational, compliance, reputational, market, geopolitical, technological, and sustainability-related risks, across local, national, regional, and global contexts.



As part of our ongoing risk assessment activities, we apply several analysis methodologies, including sensitivity analyses, stress testing, and the use of automated monitoring systems to evaluate key risk indicators. These tools enable the organization to assess the potential magnitude, likelihood, and time horizon of identified risks and opportunities, supporting short-term responses and long-term strategic planning.

In addition, we have established complementary monitoring mechanisms that operate on different timeframes (weekly, monthly, quarterly, and semi-annually) to oversee specific risk areas,

such as insurance coverage, occupational health and safety, and information technology security. These mechanisms support the continuous surveillance of critical exposures and the timely escalation of emerging risks to senior management and governance bodies.

This methodology has been reinforced by integrating the impact materiality criteria applied in our double materiality assessment. Our due diligence process is designed to identify, assess, and prioritize sustainability impacts across our operations and value chain, in alignment with ESRS 1 section 3.4 on impact materiality.

i. Focus on heightened risk areas

The process places particular emphasis on the corn milling and tortilla business, given its scale and relevance within our operations. In the value chain, we concentrated on Tier 1 suppliers of corn, wheat flour, additives, and packaging materials, as these activities and business relationships are associated with heightened environmental and social risks due to agricultural practices, resource use, and labor conditions in sourcing regions.

ii. Scope of impacts considered

We evaluate impacts directly linked to our operations (such as energy use, emissions, and workplace conditions in our mills and plants) and those that arise through our business relationships, particularly upstream agricultural suppliers. This dual focus help us capture the full extent of actual and potential adverse impacts, whether caused by, contributed to, or directly linked to our activities.

iii. Stakeholder consultation

The process includes engagement with affected stakeholders, such as employees, local communities near our operations, and producer groups in sourcing regions, to understand how they may be impacted. We also work with external experts in sustainability to enrich the analysis with independent perspectives and industry knowledge.

iv. Prioritization of impacts

In line with ESRS 1 section 3.4, we prioritize negative impacts based on their severity, scale, scope, and likelihood, while also considering positive contributions

where relevant. This prioritization informs the identification of material sustainability matters for reporting. To determine materiality, we apply qualitative thresholds (such as alignment with stakeholder expectations and regulatory relevance) and quantitative criteria (including measurable performance indicators and thresholds of significance).

Risk Governance

The entire risk management system is overseen by GRUMA's governance structure, with regular reporting provided to the Board of Directors when applicable, helping to ensure that material risks and opportunities are appropriately managed and that mitigation actions are aligned with the company's sustainability objectives and its responsibilities towards stakeholders.

In accordance with the European Sustainability Reporting Standards (ESRS), we have carried out a mapping exercise to align our internal risk identification and management processes, governed by the Risk Evaluation Model (MERs), with applicable sustainability disclosure requirements. GRUMA's commitment to transparent, comprehensive, and integrated risk governance, which supports both its financial and sustainability objectives, is evident in this alignment.

The following table presents the correspondence between the MERs framework and the ESRS disclosure topics related to governance, risk management, and the identification of impacts, risks, and opportunities.

ESRS Standard	ESRS Disclosure Requirement	GRUMA MERs Alignment
ESRS 2 GOV-3	Governance of risk management and internal control	MERs model integrated into company-wide risk governance; oversight by Audit Committee and Board of Directors.
ESRS 2 RISK-1	Process to identify and assess material risks and opportunities	MERs methodology applies systematic risk identification across financial and non-financial dimensions, including sustainability-related factors.
ESRS 2 RISK-2	Risk and opportunity prioritization and impact assessment	Automated risk indicators allow prioritization by magnitude, likelihood, and time horizon. This process is currently being enhanced by the double materiality analysis carried out in 2024 and 2025.
ESRS 2 IRO-2	Interaction with business strategy and decision-making	Risk information generated by MERs feeds into business planning, strategic decision-making, and investment analysis.
ESRS G1-1	Governance bodies' role in risk oversight	MERs outcomes are regularly reported to the Audit Committee and Board for governance oversight.
ESRS S1-2 / ESRS E1-2	Identification of sustainability-specific risks (Environment & Social)	MERs incorporates SMETA elements to capture labor, human rights, supply chain, and environmental risk exposures.

Operational Risks

As of the end of January 2025, we successfully completed 100% of the 2024 work program approved by the Audit Committee. The consolidated audit results show that GRUMA's Internal Control System continues to operate with a decreasing risk tolerance, recording a level of 3.73% on the risk exposure scale. According to the methodology, the result falls within the range of acceptable risk tolerance of 0 to 5%.

Throughout the year, sustainability and social responsibility matters continued to be analyzed and monitored across all our Risk Evaluation Models (MERs) applied to the various business units and corporate processes; this was informed and cross-checked with the topics and IROs identified in the double materiality analysis.

To know more about the company's operational risks, please go to GRUMA's Annual Report 2024, pages 18 to 35: https://gruma.com/media/728591/reporte_anual_gruma_2024.pdf

DATA MANAGEMENT AND CYBERSECURITY

Index Ref.: ESRS S1, MDR- Material topic related to Privacy.

Cybersecurity and data protection are critical to ensuring the confidentiality, integrity, and availability of the data that supports our day-to-day operations. Beyond being a technological issue, it is a matter of trust, resilience, and compliance.

From an impact perspective, protecting sensitive information, whether of employees, customers, suppliers, or partners, means respecting fundamental rights such as privacy and security. Any breach could compromise stakeholder confidence, disrupt operations, and cause reputational harm. From a financial perspective, cyber incidents may generate significant costs, from service interruptions and data recovery to regulatory penalties

and legal liabilities, directly influencing the company's performance and access to financing.

Our business model increasingly relies on digital systems to manage supply chains, customer relationships, and innovation processes. For this reason, cybersecurity is embedded into our corporate strategy and integrated across the value chain, ensuring that our partners and clients can interact with us in a secure and reliable way. By maintaining robust policies, monitoring systems, and preventive measures, we reduce risks, strengthen operational continuity, and enable sustainable digital transformation.

Cybersecurity Governance

GRUMA has established a robust governance structure to oversee information technology and cybersecurity, ensuring that risks are managed at the highest level of the organization. The company's risk management framework has appointed a Chief Technology Officer (CTO), who leads the implementation of IT strategies and the execution of cybersecurity measures across all operations. The CTO is responsible for safeguarding critical systems, overseeing data protection protocols, and ensuring that the company's digital infrastructure remains resilient against emerging threats.

To support this role, an international policy establishes and maintains GRUMA's corporate strategy that pertains to information security aligned with the business objectives and the applicable laws and regulations, by developing specific information security plans to cover all activities related to the management of information systems that may represent a risk for business continuity, as it is essential to protect, restrict access, use and disclosure of information owned by the company and our customers and suppliers.

This policy establishes general information security guidelines, considering, but not limited to, the standard reference framework ISO/IEC 27001:2013, to preserve the confidentiality, integrity, and availability of GRUMA's IT assets, aiming to keep associated risks at an acceptable level for the organization.

According to this policy, the Security Information Committee is responsible of:

- Define and align the information security strategy with the business targets.
- Promote and support company-wide security initiatives.
- Ensure alignment between security strategy and company goals.
- Recommend best practices for significant IT investments and evaluate necessary resources.
- Review cyber insurance policies for adequate coverage.
- Annually review security and privacy policies, considering all potential threats.
- Establish procedures to escalate

significant cybersecurity incidents to the committee itself and to other steering committees.

- Under the perspective of Risk Management, identify and recommend appropriate treatment options for computer risks, as well as metrics for monitoring information security controls to prevent, detect and respond to cyber-attacks or security breaches that involve electronic information, intellectual property, data or connected devices of the company.
- Establish mechanisms to identify and evaluate high-risk information assets and plan for security and privacy needs.
- Review preparedness for information security incidents and disaster recovery capabilities.
- Receive and review periodic reports on metrics for measuring, monitoring, and managing cybersecurity risks, and provide instructions to those responsible for controls.

CORPORATE GOVERNANCE STRUCTURE

Index Ref.: GRI: 2-9 to 15, 205, 206, 207; ESRS G1, GOV-1, GOV-2, SBM-2, IRO-1.

At GRUMA, ethical leadership is the foundation of our sustainable transformation. We believe that governance must go beyond compliance; it must embody the values, transparency, and accountability that inspire trust across our global value chain. In 2024, we continued to reinforce the structures, policies, and oversight mechanisms that enable responsible decision-making and long-term value creation.

Governance Structure and Oversight

GRUMA's corporate governance framework is structured to promote a

culture of accountability, transparency, and ethical conduct, while consistently striving to uphold the highest standards of performance. Since its foundation, the company has maintained a strong commitment to responsible social and environmental practices, recognizing their integral role in sustainable business development.

Structure and Expertise of the Board and Senior Management

As a publicly traded company, GRUMA adheres to the regulatory framework established by the Mexican National

Banking and Securities Commission (*Comisión Nacional Bancaria y de Valores*), including compliance with the Mexican Securities Law (*Ley del Mercado de Valores*) and the General Provisions Applicable to Securities Issuers and Other Participants in the Securities Market (*Disposiciones de Carácter General Aplicables a las Emisoras de Valores y a Otros Participantes del Mercado de Valores*).

GRUMA's Board of Directors brings together a diverse set of executive capabilities and sector-specific expertise, strategically aligned with the company's business objectives and long-term vision. This collective experience enables the Board to effectively oversee the organization's risk profile and guide senior management in risk assessment and mitigation processes. It also conducts and annual review of the company's key strategic risks and opportunities. In addition, specific categories of risk are assigned to designated Board committees, which report their findings and recommendations to the Board.

The Board of Directors, which was elected at the Ordinary General Shareholders' Meeting held on April 25, 2025, is currently composed of 11 members, including two women (representing 18% of the Board). Seven of the members serve as independent directors, in accordance with

the provisions of the Mexican Securities Law (*Ley del Mercado de Valores*). At said meeting, Mr. Juan A. González Moreno was ratified as Chairman of the Board of Directors, and Mr. Carlos Hank González as Vice Chairman.

The present leadership structure of the Board is characterized by the following elements:

- A Chairman of the Board who concurrently serves as the company's Chief Executive Officer (CEO).
- A robust committee system composed of independent directors, tasked with overseeing the various risks to which the company is exposed.
- A highly committed and actively engaged Board.

Skills and Expertise of the Board

Index Ref.: GRI: 2-17; ESRS 2 GOV-1.

GRUMA's Board is composed of directors with diverse professional backgrounds, extensive expertise, and a broad range of competencies who have demonstrated success across various industries and bring valuable insights into the company's operations and strategic direction. They contribute in-depth knowledge of the food and agro-industrial sectors, which strengthens the Board's ability to support and guide the company in achieving its objectives.



Our Board's Skills & Expertise

	Juan A. González Moreno	Carlos Hank González	Homero Huerta Moreno	Laura Dinora Martínez Salinas	Gabriel A. Carrillo Medina	Everardo Elizondo Almaguer	Jesús Oswaldo Garza Martínez	Thomas S. Heather Rodríguez	Alberto Santos Boesch	Joseph Woldenberg Russell	Anne L. Alonso
Age	68	54	63	42	69	81	68	70	54	58	67
Years as director	31	12	12	4	12	11	9	12	12	9	0
Main occupation:	Chairman of the Board and Chief Executive Officer of GRUMA.	Vice-Chairman of the Board of GRUMA ; Chairman of the Board of Grupo Financiero Banorte and Banco Mercantil del Norte; ; Chief Executive Officer of Grupo Hermer and Automotriz Hermer; Chairman of the Banorte Foundation.	Chief Administrative Officer of GRUMA	Partner at Martínez Salinas Abogados, S.C.	Chairman and shareholder of Mail Rey and Detecno.	Economics Professor at EGADE/ITESM, Economics Professor at UANL and regular Columnist of Reforma/El Norte and Chairman of Centro de Estudios Sociales del Noreste A.C.	Advisor to Chief Executive Officer of Grupo Financiero Afirme and financial consultant	Of Counsel of Creel, García-Cuellar, Aiza y Enriquez, S.C.	Chairman of the Board and Chief Executive Officer of Ingenios Santos, S.A. de C.V.	Chairman of the Board of Directors and Executive Chairman of Tubacero.	Independent Member of the Board at PotlatchDeltic, Unitil, and Feeding America; Advisory Board Member of the John L. Weinberg Center for Corporate Governance; and Advisor to Trailhead Capital.
Directorship Type	Shareholder, Related	Shareholder, Related	Related	Related	Independent	Independent	Independent	Independent	Independent	Independent	Independent
Outside directorships	Director of Grupo Financiero Banorte, Banco Mercantil del Norte, Fundación GRUMA, Consejo Mexicano de Negocios, Fondo Ambiental Metropolitano de Monterrey, and Museo del Acero.	Director of Grupo Hermer; Chairman of the Board of Cerrey; Independent Director of Grupo Televisa; Director of Bolsa Mexicana de Valores	None	None	Detecno (Mexico) and Factual (Colombia).	Director of Cemex; Rassing; Casa de Bolsa Banorte; and Afore XXI Banorte, Member of the External Advisory Council of UANL.	Director of Grupo Financiero Afirme and Aseguradora Afirme, Banco de Inversión Afirme; and of Fondos de Inversión Afirme.	Independent Director and Chairman of the Audit, Corporate Practices, Investment Committee and member of the Risk Policies, Human Resources and Nominations Committee of Grupo Financiero Banorte and subsidiaries; Director, Chairman of the Investment Committee and member of the Audit and Corporate Practices Committee of Afore XXI Banorte; Secretary of the Audit and Corporate Practices Committee of Grupo Televisa.	Director of Axtel, BBVA Bancomer, Interpuerto Monterrey, Development Committee of ITESM, Instituto Nuevo Amanecer, Renace, Red de Filantropía de Egresados y Amigos del Tec, Committee of the Consulting Board of the Facultad de Ciencias Políticas y Administración Pública of UANL, Unidos por el Arte contra el Cáncer Infantil (UNAC), and member of Patronato del Hospital Metropolitano.	Banamex North Region, HSBC Consejo Consultivo de Negocios, Canacero, Caintra, Silica Desarrollos, Divanz Capital, Enlight, W International, UDEM, Development Committee ITESM, Horno3 Steel Museum and Centro Cultural Rosa de los Vientos.	PotlatchDeltic, Unitil, Feeding America, and the John L. Weinberg Center for Corporate Governance.
Business experience		Chief Executive Officer of Grupo Financiero Interacciones, of Interacciones Casa de Bolsa, of Banco Interacciones, of Grupo Industrial Hermer, of Automotriz Hermer, and Deputy Chief Executive Officer of Grupo Financiero Banorte.	Several positions within GRUMA, including Vice-President of Corporate Internal Audit, of IT, of Controllershship for Gruma USA, and of Finances and Administration for Gruma Venezuela.	Several positions in local and international law firms, mainly with a financial and securities approach.	Chairman of Asociación de Casas de Bolsa de Nuevo León and Club Deportivo San Agustín, several positions within Interacciones Casa de Bolsa, including Chief Financial Officer.	Economic Investigations Director of Grupo Industrial Alfa Economic Studies Director of Grupo Financiero Bancomer and Deputy Governor of Banco de México.	Director of Grupo Financiero Banorte, Casa de Bolsa Banorte, Banorte-IXE Tarjetas, Seguros Banorte and Afore XXI Banorte, Chairman of Centro Bancario del Estado de Nuevo León, Regional Director of Banco de México, Commercial Chief Executive Officer of Banco Mercantil del Norte, Profesor at the Graduate School of Banking at LSU, and several executive positions at Banco Bilbao Vizcaya, Casa de Bolsa Probrusa and Valores Finamex	More than forty-five years of professional independent practice; Director and Manager of Satélites Mexicanos, Director of Grupo Financiero Banorte, Scotiabank, JP Morgan, Bank of America Mexico, Hoteles Nikko, RLH Properties, Grupo Modelo and Grupo Bimbo; collaborator in the Ethics and Law Committees of Consejo Coordinador Empresarial; arbitrator in international courts and fellow of the American College of Bankruptcy	Chairman of Aeropuerto del Norte, Director of Arena Monterrey, Chief Executive Officer of Mundo DeaDeveras, Councilor of the municipality of San Pedro Garza Garcia, N.L., Vice-Chairman of Grupo Tres Vidas Acapulco and Board Member of DIF Nuevo León.	Vice-Chairman of Aceros Generales and Deputy Chief Executive Officer of Tubacero.	Senior Advisor at Pollination Group; Senior Vice President of External Affairs and Chief Sustainability Officer at Corteva Agriscience; President and CEO of the American Egg Board; Administrator of the Agricultural Marketing Service at the United States Department of Agriculture; Vice President of Global Public Policy and Corporate Affairs at Kraft Foods; Chairwoman of the World Cocoa Foundation; Senior Vice President of the National Foreign Trade Council; Vice President at Amoco Corporation; Deputy Assistant Secretary at the United States Department of Commerce; Environmental Attaché at the U.S. Embassy in Mexico; and Regional Senior Advisor to the United States Environmental Protection Agency.

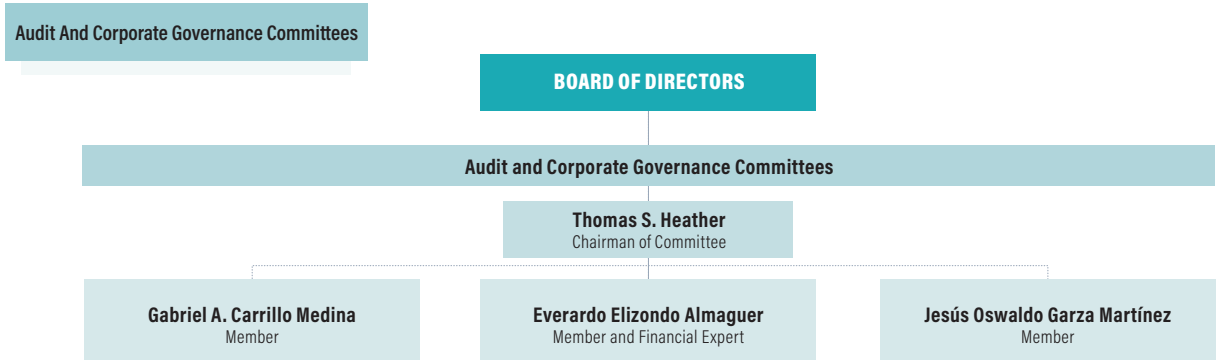
Audit and Corporate Governance Committees

In accordance with the provisions of the Mexican Securities Law and GRUMA’s Bylaws, the Audit Committee and the Corporate Governance Committee were appointed during the meeting of the Board of Directors held on April 23, 2025. The members of both committees were selected from among the sitting members of the Board of Directors.

Subsequently, at the Ordinary General Shareholders’ Meeting convened on

the same date, a Chairman for each committee was appointed from among the designated members, in compliance with applicable legal and corporate governance requirements.

At present, both the Audit Committee and the Corporate Governance Committee are comprised entirely of four independent directors. The names of the members, their respective roles within each committee, and their director classification are detailed below.



ENGAGEMENT WITH CHAMBERS, ASSOCIATIONS AND INSTITUTIONS

Index Ref.: GRI: 2-28; ESRS 1 and pursuant to MDR-M.

GRUMA participates in around 100 sector chambers and associations for purposes of professional collaboration, knowledge-sharing, and sustainable development, but not for political influence. GRUMA’s active leadership roles in memberships include, among others:

- COPARMEX Council (Mexico)
- New Jersey Food Council (USA), including participation on the General Board and Emerging Leadership

Committee.

- Fondo Chiapas Impact Investment Fund

This is designed to foster industry collaboration, share knowledge, and advance collective solutions on topics relevant to food sector sustainability, regulatory compliance, and responsible business practices.

USA

AZTECA MILLING

- Tortilla Industry Association / **President of the Board of Directors**
- SNAC International / **Member**
- Texas Grain and Feed Association

MISSION FOODS

- IFMA (International Foodservice Manufacturers Association)
- NACUFS (National Association of College & University Foodservice)
- NRA (National Restaurant Association)
- WAF (Western Association of Food Chains) / **Participant in annual meeting**
- Inspirati / **Participation in events**
- CFIC (Carolinas Food Industry Council) / **Networking**
- GFIA (Georgia Food Industry Association) / **Networking**
- Consulado de México (Mexican Consulate in Atlanta) **Participation in events**
- Lakeland Economic Development Council
- American Logistics Association
- Alabama Grocers Association
- New Jersey Food Council / **General Board Member / Emerging Leadership Committee Member**
- Connecticut Food Council
- Illuminators
- FISMC (Food Industry Sales Management Club)
- CCEJ (California Conference for Equality & Justice) / **Sponsorship**
- Latino Food Industry / **Sponsorship**
- PCSC (Perishable Council of Southern California)
- Pueblo Chamber of Commerce
- Hispanic Chamber of Commerce of Greater Kansas City
- AMFA (Arizona Food Marketing Alliance)

CENTRAL AMERICA

DEMAHSA / HONDURAS

- CCIC (Cámara de Comercio Industrias Cortés)
- BAH (Banco de Alimentos de Honduras)
- CEHM (Cámara Empresarial Honduras - México)
- UCABICIMEX (Unión de Cámaras Empresariales Binacionales CA-MEX)

MEXICO

CORPORATE OFFICES

- Fondo Chiapas / **Board Member**
- Fondo Ambiental Metropolitano de Monterrey (Alliance to create environmental solutions for Nuevo León, Mx) / **Board Member and key sponsor**
- Mexicanos Activos (Alliance for the physical activation of Mexicans)
- UN Global Compact
- Entrale (Alliance for the employment inclusion of people with disabilities)
- COPARIMEX (Confederación Patronal de la República Mexicana) / **Member of Council**
- CANACINTRA (Cámara Nacional de la Industria de la Transformación)
- CMN (Consejo Mexicano de Negocios)
- CAINTRA (Cámara de la Industria de la Transformación)
- ERIAC (Asociación de profesionales en Capital Humano)
- ATECO (Asociación Técnica de Compensaciones)
- AMEDIRH (Asociación Mexicana en Dirección de Recursos Humanos)
- ANAM (Asociación Nacional de Abarrotes y Mayoristas)
- CONMEXICO (Consejo Mexicano de la Industria de Productos de Consumo A.C.)
- CIMMYT (International Maize and Wheat Improvement Center)
- INIFAP (Instituto Nacional de Investigaciones Forestales, Agrícolas y Pecuarias)
- CNA (Consejo Nacional Agropecuario)
- COMCE (Consejo Empresarial Mexicano de Comercio Exterior, Inversión y Tecnología A.C.)

FUNDACIÓN GRUMA

- Junta de Beneficencia Privada de Nuevo León
- Patronato para el Fomento Educativo y Asistencial de Cerralvo A.B.P.
- Banco de Alimentos Maná A.C.
- Vida y Familia de Monterrey A.B.P.
- Cáritas de Monterrey A.B.P.
- Museo del Acero A.C.
- Cruz Roja Mexicana I.A.P.
- Unidos Somos Iguales A.B.P.
- Asociación Alzheimer de Monterrey A.C.
- Hagámoslo Bien por una Cultura de la Legalidad A.C.
- Museo Interactivo A.C.
- DIF de Chiapas
- Un Kilo de Ayuda A.C.
- Voluntariado de la S.D.N., AC
- Amigos del Patronato de Cerralvo por la Conservación del Medio Ambiente AC
- Patronato del Hospital Regional de Alta Especialidad Materno Infantil AC

PATRONATO DE CERRALVO

- Secretaría de Igualdad e Inclusión del Estado de Nuevo León
- Universidad Autónoma de Nuevo León
- Nacional Monte de Piedad IAP

GIMSA

- CANAMI (Cámara Nacional de Maíz Industrializado)
- Grupo de Ayuda Mutua Empresarial de Sinaloa, A.C.
- CAMPIR (Consejo de Ayuda Mutua del Parque Industrial Reynosa)
- Comité Local de Ayuda Mutua, Región Veracruz

MISSION FOODS

- Asociación de Recursos Humanos de la Industria en Tijuana, A.C.

AGRONEGOCIOS

- CONAFAB (Consejo Nacional de Fabricantes de Alimentos Balanceados y de la Nutrición Animal, A.C.)

TECNOLOGÍA

- CAINTRA (Cámara de la Industria de la Transformación de Nuevo León)

DEMAGUSA / GUATEMALA

- CIG (Cámara de Industria de Guatemala)
- CCG (Cámara de Comercio de Guatemala)
- CAMEX (Cámara de Comercio e Industria Guatemalteco-Mexicana)
- UCABICIMEX (Unión de Cámaras Empresariales Binacionales CA-MEX)

DEMASA / COSTA RICA

- CACIA (Cámara Costarricense de la Industria Alimenticia)
- CANACODEA (Cámara nacional de comerciantes detallistas y afines)
- Alianza Empresarial para la Sostenibilidad
- Cámara de Industria Costa Rica México
- ABACOR (Asociación Banco de Alimentos de Costa Rica)
- ILSI (Institute of Life Science)
- UCABICIMEX (Unión de Cámaras Empresariales Binacionales CA-MEX)

EUROPE

AZTECA MILLING / ITALIA

- CONFINDUSTRIA VENEZIA (National Association of Industrial Enterprises - Venice district Branch)
- ITALIAN CHAMBER OF COMMERCE (San Donà di Piave Branch)
- EUROMAISERS - Bruxelles (Association of European Maize Milling Industries)
- ASSOCIAZIONE GRANARIA EMILIANO ROMAGNOLA - Bologna (Grains Commodity Trade Association)
- ASSOCIAZIONE ECONOMICA DEL MESSICO IN ITALIA (Mexican Economic Association in Italy)
- CONAI (National Consortium for Recycling)

AZTECA MILLING / TURKEY

- Karadeniz İhracatçılar Birliği (Black Sea Exporters' Association)
- Samsun Sanayi ve Ticaret Odası (Samsun Chamber of Commerce and Industry)
- Samsun Ticaret Borsası (Samsun Commodity Exchange)
- Samsun Organize Sanayi Bölgesi (Samsun Organized Industry Zone)
- Samsun İşadamları Derneği (Samsun Industry and Business Association)
- Hububat Tedarikçileri Derneği (Grain Suppliers' Association)
- Tahıl ve Bakliyat İşleme Teknolojileri, Depolama ve Analiz Sistemleri Derneği (Grain Processing Technologies, Storage and Analysis Systems Association)
- GAFTA (Grain and Feed Trade Association)

ASIA & OCEANIA

MISSION FOODS

AUSTRALIA

- AMCHAM (The American Chamber of Commerce)
- The Australian American Association

MALAYSIA

- Low Gi Foundation
- APCO (Australian Packaging Covenant)
- FMM (Federation of Manufacturing Malaysia)
- MEF (Malaysian Employers Federation)
- RSPO (Roundtable on Sustainable Palm Oil)
- MPOB (Malaysian Palm Oil Board)

CHINA

- Association for Supply Chain Management
- Shanghai Fengxian International Chamber of Commerce

Index Ref.: GRI 415-1.

GRUMA's Code of Ethics and Integrity Policy establishes a strict prohibition on any political contributions made directly or indirectly on behalf of the company. Members of GRUMA and third parties acting on its behalf are not permitted to offer financial support, in-kind resources, or anything of value to political parties, public officials, candidates, or elected officials for the purpose of obtaining or maintaining improper advantages. This prohibition applies globally, across all jurisdictions where GRUMA operates.

We recognize the individual rights of our employees to participate in political activities in their personal capacity and with personal resources, provided these activities comply with applicable laws, do not involve GRUMA in any way, and do not seek to obtain any benefit for themselves or for GRUMA.

For the reporting period, GRUMA confirms that no financial or in-kind political contributions were made.

PILLAR 1. BUSINESS ETHICS: GOVERNANCE AND ETHICAL LEADERSHIP IN TRANSFORMATION

MATERIAL TOPICS COVERED:
G1 BUSINESS CONDUCT.

Index Ref.: ESRS: G1 GOV-1_01, 02.

G1 BUSINESS CONDUCT

GRUMA maintains a robust framework of ethics and compliance policies aligned with international standards. Our Code of Ethics applies globally and outlines clear expectations for all employees, suppliers, and business partners.

Identified IROs	Category	Value chain stage	Time Horizon
Corporate Culture: Internal Business Ethics	+ Current positive impact ! Potential financial opportunity	Own operations	ST-MT-LT
Anticorruption and antibribery practices	+ Current positive impact ! Potential financial risk	Upstream, Own operations	ST-MT-LT
Incidents of corruption and bribery	- Current negative impact	Upstream, Own Operations	ST-MT
Fair commercial practices with suppliers (including payments)	+ Current positive impact ! Potential financial risk	Own Operations, Upstream	ST-MT

CORPORATE CULTURE: INTERNAL BUSINESS ETHICS

At GRUMA, our strong foundation in ethics, integrity, and corporate culture is more than a safeguard against misconduct; it is a driver of long-term success. This culture fosters coherence across the organization, ensuring that our people act with consistency and purpose. It also creates opportunities for the future: by nurturing an environment where talent feels valued, innovation can thrive, and the company is better equipped to adapt to regulatory shifts and market dynamics. In this way, culture becomes not only a reflection of who we are but also a source of resilience and competitive strength.

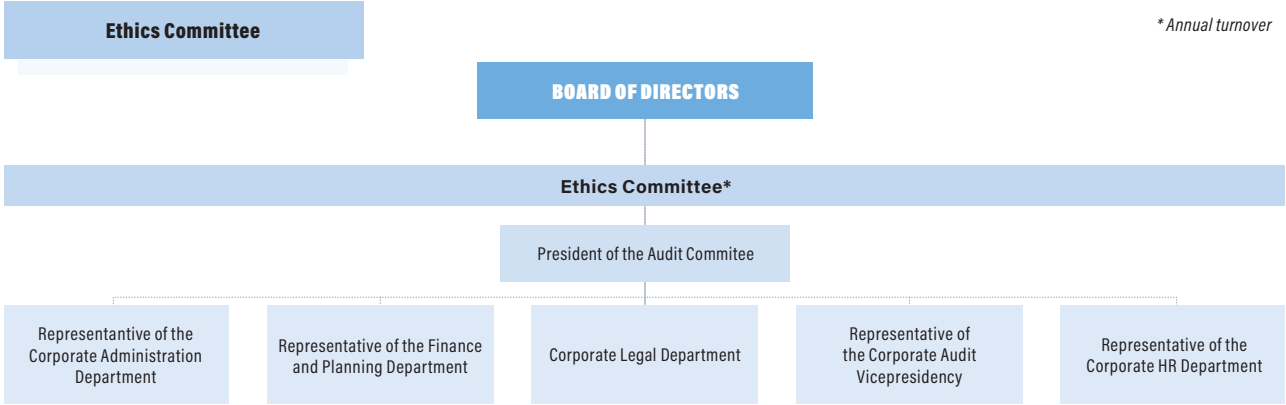
ETHICS GOVERNANCE

Index Ref.: GRI: 2-27; ESRS: G1-1, GOV-1.

The Board of Directors, supported by the Audit Committee and the Ethics Committee, oversees GRUMA's business conduct and ethical compliance framework. The Audit Committee appoints the Ethics Committee, ensuring its independence and expertise.

The Ethics Committee, composed of six senior leaders from key corporate functions, is responsible for applying and monitoring the Code of Ethics, managing the Reporting

System, and addressing violations. It also advises management on emerging ethical risks and conducts internal investigations when necessary. Regular reports on ethical compliance, violations, corrective actions, and policy updates are presented to the Audit Committee and the Board to ensure full integration of business conduct oversight into GRUMA's corporate governance.



Expertise of Administrative, Management and Supervisory Bodies on Business Conduct Matters

GRUMA ensures that its management and governance bodies are equipped with the necessary expertise to oversee business conduct matters effectively. Members of the Ethics Committee are senior executives with extensive experience in legal compliance, corporate governance, internal audit, financial oversight, human resources, and administrative management, all areas directly relevant to the oversight of ethical conduct.

The Audit Committee, which oversees the Ethics Committee, is made up of independent directors with various professional experiences in legal, financial, and corporate governance areas, making sure that the Board has the right knowledge and skills to assess business conduct issues.

Furthermore, GRUMA maintains internal training and capacity-building programs to keep management and supervisory bodies informed on emerging trends in business ethics, regulatory developments, human rights, anti-corruption standards, diversity and inclusion, and non-discrimination principles. These programs strengthen the oversight capacity of administrative and supervisory bodies to address business conduct and corporate culture risks on a continuous basis.

POLICIES IN PLACE

Index Ref.: ESRS: G1.MDR-P.

GRUMA has established a comprehensive ethical conduct framework that governs behavior and decision-making at all organizational levels. The foundation of this framework is the Code of Ethics, which is mandatory for all GRUMA employees, managers,

executives, and directors, regardless of their location or function.

The Code sets forth conduct standards based on core values such as integrity, honesty, respect, impartiality, responsibility, legality, environmental

stewardship, and respect for human rights. It explicitly prohibits discrimination of any kind based on personal, social, cultural, or economic attributes, including gender, age, ethnicity, disability, religion, sexual orientation, political views, or any other protected category. Employees and external stakeholders may file reports confidentially and without fear of retaliation, in accordance with GRUMA's zero-tolerance policy on retaliation against whistleblowers. It is complemented by other policies, such as the Integrity Policy and corporate procedures governing the investigation, resolution, and documentation of violations, as well as clear disciplinary measures for non-compliance. Human Resources departments at the corporate and business unit level are responsible for training employees on the Code of Ethics and ensuring its widespread dissemination.

GRUMA's Internal Controllershship is responsible for ensuring that internal policies and procedures remain updated and fully aligned with the provisions of the Code of Ethics. The ethical conduct framework is subject to continuous review, audit, and reporting to both the Ethics Committee and the Audit Committee, to ensure that ethical standards are fully integrated into corporate culture and governance.

GRUMA Integrity Policy to foster Anticorruption Practices

Index Ref.: ESRS: G1-3, G1-4.

Our Integrity Policy specifically strengthens anti-corruption practices, establishing zero tolerance for bribery, facilitation payments, influence peddling, collusion, misuse of public resources, and improper relationships with public officials. It applies globally to all GRUMA operations, its subsidiaries, directors, employees, and any third parties acting on behalf of GRUMA, regardless of location or legal jurisdiction. No exclusions apply to its mandatory compliance.

Disclosure of third-party standards or initiatives that are respected through implementation of policy

The Integrity Policy explicitly aligns with applicable global anti-corruption standards, including:

- Mexico's General Law of Administrative Responsibilities (*Ley General de Responsabilidades Administrativas*)
- U.S. Foreign Corrupt Practices Act (FCPA)
- OECD Convention on Combating Bribery of Foreign Public Officials
- UK Bribery Act 2010
- Other applicable anti-bribery and anti-corruption legislation in all jurisdictions where GRUMA operates.

Description of consideration given to interests of key stakeholders in setting policy

In developing these policies, GRUMA considers the expectations of shareholders, regulators, employees, business partners, and counterparties, aiming to safeguard trust, ensure legal compliance, and promote responsible business conduct that protects the company's reputation and its stakeholders' long-term interests.

Ethics and Integrity Training

Index Ref.: GRI: 205-2, 3; ESRS G1-3.

The Code of Ethics is distributed internally to all employees upon hiring and during regular training. It is also publicly available through GRUMA's intranet and official website, and in 2025, our integrity Policy will also be public. Regular mandatory training sessions ensure that all employees and relevant third parties understand and apply the policies in their activities with or on behalf of GRUMA.

In 2024, 32% of our workforce and 100% of new hires were trained on several ethics-related subjects, procedures, and guidelines.

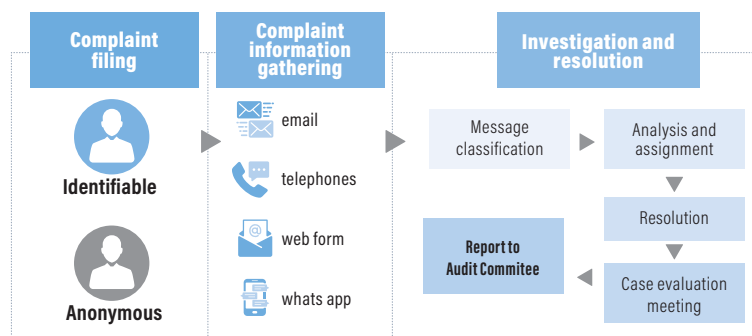
Ethics-related subjects	Category	Number	%
Code of Ethics guidelines and procedures (including fraud prevention)	Employees	10,914	43.5
Grievance Reporting System – Ethics Point	Employees	7,559	30.1
Conflicts of Interest	Employees	7,510	29.9
Integrity (including anticorruption)	Employees	6,807	27.1
Human Rights	Employees	5,264	21

Ethics Point and Other Channels

Index Ref.: GRI: 2-26; ESRS S1-3, S2-3, S3-3, S4-3, G1-1, G1-3. S1-17.

Every member of GRUMA has free access to the use of the tools to report improper acts in good faith, without obstacles or fear of retaliation. The latter, in the understanding that the reporting tools shall not be willfully used with the intent of communicating information which is known to be false and that can cause shame, disrepute, or harm to the person claimed to be liable, or expose him/her to the contempt of others.

Our International Corporate Procedure regarding the Reporting System of GRUMA establishes the guidelines for the use and operation of the Reporting System, and every complaint received is handled in accordance with the provisions of said procedure.



Employees can also make use of in-person channels, which include physical mailboxes or direct contact with the individuals responsible for managing the Whistleblowing System. Additional confidential reporting mechanisms are also available, such as a dedicated telephone line and an anonymous email option.

2024 Reports					
Communication Channel	Opening Balance	Received	Substantiated Reports	Unsubstantiated Reports	In Process by the end of 2024
Ethics Point	16	101	33	54	30
Email	1	5	2	4	0
Internal Request	1	4	2	2	1
TOTAL	18	110	37 (38%)	60 (62%)	31

Of the 37 substantiated reports handled in 2024, 20 were related to breaches of the guidelines established under GRUMA's Internal Control System. The remaining 17 primarily involved violations of the Code of Ethics and Human Rights Policies, and were addressed by Internal Audit to avoid conflicts of interest.

MANAGEMENT OF RELATIONS WITH SUPPLIERS: FAIR COMMERCIAL PRACTICES

Index Ref.: ESRS: G1.

At GRUMA, we recognize that fostering strong, transparent, and fair relationships with our suppliers is essential for sustaining operations and safeguarding the resilience of our value chain. Our commitment to maintaining fair commercial terms and responsible payment practices generates a positive impact by strengthening trust, ensuring business continuity, and supporting the economic stability of our partners.

We also acknowledge that inadequate management of supplier relations poses a potential financial risk, as it could lead to operational disruptions, legal disputes, or the loss of preferential terms within our supply chain. For this reason, the active management, continuous monitoring, and transparent reporting of our supplier relationships are central to the business strategy, helping us mitigate risks while promoting shared value creation.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Our responsible payment practices and fair commercial terms create tangible benefits for our suppliers and the communities where they operate. By ensuring on-time payments, honoring agreed-upon terms, and maintaining transparent communication, we contribute to the financial stability and operational continuity of our business partners. This stability enables suppliers, particularly small and medium-sized enterprises, to plan, invest, and grow, generating local employment and strengthening regional economies.

POLICIES AND ROLES

Index Ref.: ESRS: G1.MDR-P.

GRUMA has a robust framework of policies and procedures designed to ensure fair commercial practices with all our suppliers and business partners. The Chief Operating Officer and the corresponding senior management members approve these policies and procedures, ensuring their alignment with our corporate governance standards and operational integrity.

The framework provides clear guidelines to:

- Establish procedures for managing payments, ensuring effective controls, accurate recordkeeping, and the timely fulfillment of financial obligations with suppliers and creditors.
- Regulate and oversee payments related to key operational resources, such as energy and water.
- Manage and control financial instruments that support and safeguard commercial transactions with third parties, including documents or guarantees that certify the ownership and proper handling of goods or materials.

Through these policies, we aim to promote transparency, accountability, and consistency in our commercial relationships, while fostering trust and long-term collaboration across the value chain.

INITIATIVES TO FOSTER FAIR COMMERCIAL PRACTICES

Index Ref.: GRI 2-27, 3-3; ESRS G1-2, 14-15, G1-6.

Standard payment terms are applied

consistently across categories. In Mexico, most suppliers are contracted and paid under 30-day terms, while logistics providers, corn suppliers, employees, and public services are settled on shorter or immediate cycles, spanning from 0 to 11 days. In the United States, similar practices apply: most suppliers operate on standard terms, while logistics and essential services are paid within shorter or immediate timeframes.

The company has no material legal proceedings related to late payments, reflecting our strong track record of honoring commitments on time. To

measure and monitor practices, Days Payable Outstanding (DPO) is calculated using the invoice date as a starting point, with adjustments made for outliers to ensure accurate reporting. Both Mission Foods and Azteca Milling consistently show low DPO levels, underscoring the company's reliability and financial discipline.

For more information on payments to suppliers in 2024, please visit: https://gruma.com/media/729234/reporte_anual_gruma_2024_ingl_s_-_versi_n_final_con_anexos.pdf, page 136, 148, and 201.

TARGETS AND METRICS

Index Ref.: ESRS MDR-T.

Item	ERS ref.	What we do	Scope/Coverage	2024-2025 status
Global Human Rights Policy & Code of Ethics	SI.SBM-3_07-10	Commit to protect, respect and promote internationally recognized human rights; prohibit discrimination/harassment; respect freedom of association and religion; fair compensation and benefits.	All employees and external stakeholders acting on GRUMA's behalf.	Policy in force and communicated; monitored by Corporate Safety & Health Management; supported by Non-Discrimination & Anti-Harassment policy, Legal Services policy, and the "Administration of Code of Ethics & Reporting System" procedures.
Modern Slavery controls (EMEA)	SI.SBM-3_07-10	Effective systems/controls to prevent modern slavery; compliance with UK/AU Modern Slavery Acts.	Mission Foods UK & AU; progressively across GRUMA EMEA (where applicable)	Implementation in progress.



PILLAR 2. HUMAN RIGHTS ADVOCACY: **NURTURING FROM WITHIN**

MATERIAL TOPICS COVERED:

**S1 OWN WORKFORCE; S2 WORKERS IN THE VALUE CHAIN; S3
AFFECTED COMMUNITIES; G1 BUSINESS CONDUCT.**

At GRUMA, we understand that respect for human rights begins with our people. Our commitment is not only to comply with international standards but also cultivate a culture of dignity, equity, and protection throughout our operations, value chain, and communities.

S1 OWN WORKFORCE

Index Ref.: ESRS: S1.

This section outlines our commitments and actions to foster a safe, inclusive, and supportive work environment where every employee can thrive.

HUMAN RIGHTS GOVERNANCE

Index Ref.: ESRS: S1.SBM-3_07-10.

As established in our Global Human Rights Policy as well as our Code of Ethics, it is GRUMA's responsibility to protect and promote respect for human rights in its operations and to support, respect and comply with the protection of internationally recognized fundamental human rights within their sphere of influence. The Corporate Safety and Health Management function remains responsible for monitoring international best practices and developments in the matter.

This policy is supported by our Non-Discrimination and Anti-Harassment, and Legal Services policies, as well as corporate procedure in the "Administration of GRUMA Code of Ethics and Reporting System", among others.

Under this premise, we aim to promote and uphold human rights, labor rights, and environmental responsibility across all operations. This includes the following commitments:

- a. Providing conditions and a safe and clean work environment that promotes the safety, hygiene, and well-being of our employees.
- b. Providing fair compensation and social benefits in accordance with internal policies and applicable legal regulations of the region.
- c. Guaranteeing freedom of association in accordance with applicable legal regulations.
- d. Ensuring a dignified work environment by providing equal opportunities in access and promotion, in compliance with applicable legal regulations.

- e. Respecting the religious practices of employees, external-related parties, and other stakeholders.

This policy is made available, actively communicated, and serves as a tool to support the fulfillment of GRUMA's broader objectives, and it is applicable to all employees and external-related stakeholders that act on the company's behalf.

Additionally, as part of our ongoing improvement efforts, we implement effective systems and controls to safeguard against any form of modern slavery within our business or supply chain.

Human Rights Due Diligence

As part of our double materiality assessment, we carried out a due diligence process to identify any potential human rights violations within our operations in accordance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. This process included internal assessments and risk reviews, and no types of activities were found to present a significant risk of forced labor, compulsory labor, or child labor within our direct operations.

All employment practices across our operations, both owned and contracted, comply with national labor laws and align with international human rights standards. Child labor is strictly prohibited. Furthermore, based on our internal analyses and external data sources, we have not identified any countries or regions within our operational footprint that pose a significant risk of child labor.

UNDERSTANDING OUR WORKFORCE

Index Ref.: GRI: 2-7, 2-8; ESRS 2: SBM-1, SI-6.

Our employees are the engine that drives the company's operations,

innovation, and long-term growth. While the double materiality analysis we conducted in 2024 and early 2025 confirmed that our workforce is a material topic, in terms of its impact and its financial relevance, we do not need a formal analysis to know just how essential our employees truly are.

Based on this process, we identified key areas where our actions matter most: health and safety, work-life balance, and privacy. These are more than compliance topics; they reflect our commitment to creating a safe, respectful, and supportive environment where every person can thrive.

From an impact perspective, the well-being, safety, and rights of our employees are essential to fulfilling our responsibilities as a responsible employer. As a global food manufacturing company with thousands of employees across diverse geographies and operational contexts, GRUMA has the potential to generate both positive and negative impacts on people through its labor practices, workplace conditions, and employees' integral well-being.

From a financial perspective, any deterioration in working conditions or failure to safeguard employee well-being can lead to increased absenteeism, reduced productivity, reputational risks, and even regulatory or legal consequences, ultimately affecting operational continuity and financial performance.

How the Workforce Relates to our Business Model and Strategy

GRUMA's business model is built around a vertically integrated value chain that includes grain and other raw materials sourcing, industrial processing, packaging, logistics, and commercialization. Across this chain, people are at the center. From mill operators and line supervisors to technicians, food scientists, and logistics specialists, each role is critical to maintaining product quality, efficiency,

and compliance with food safety standards.

Our strategic priorities, including process innovation and sustainable growth, depend directly on the engagement, resilience, and performance of our workforce.

The material topics reflect areas where GRUMA is committed to generating positive impacts, ongoing improvement, and/or exposure to potential risks. Ensuring health and safety is not only a regulatory requirement but also a reflection of our care for the people who power our success. Supporting work-life balance allows us to attract and retain talent, particularly in evolving labor markets. Caring for our people makes good business sense.

Description of our Workforce

Index Ref.: GRI: 2-7, 401-1; ESRS: S1-1, S1-6.

We recognize that all individuals within our workforce who may be materially impacted by our operations fall within the scope of our disclosures. To ensure that our policies and practices reflect the needs, expectations, and strengths of our people, we provide data on our team's demographics, offering insight into aspects such as gender, age, contract type, and geographic distribution.

Total Workforce by Gender

	2024	% increase vs 2023	2023	% increase vs 2022	2022
Men	17,586	4.2%	16,883	2.7%	16,436
Women	7,494	3.3%	7,252	5.7%	6,861
TOTAL	25,080	3.9%	24,135	3.6%	23,297

Workforce by type of contract, region and gender

	Permanent contract				Temporary contract				Full-time employees			
	2024		2023		2024		2023		2024		2023	
	W	M	W	M	W	M	W	M	W	M	W	M
Mexico	2,452	8,411	2,228	7,890	50	204	57	222	2,502	8,615	2,285	8,112
United States	3,284	5,485	3,402	5,484	0	0	0	0	3,284	5,485	3,402	5,484
Central America	457	1,556	385	1,451	60	166	83	181	517	1,722	468	1,632
Europe	771	1,108	698	1,024	2	2	3	1	773	1,110	701	1,025
Asia And Oceania	418	653	396	629	0	1	0	1	418	654	396	630

Workforce by job category and gender

	C-Suite		Executive and Managers		Workers and Staff	
	W	M	W	M	W	M
Mexico	1	7	35	240	2,466	8,368
United States	-	-	17	129	3,267	5,356
Central America	-	-	8	41	509	1,681
Europe	-	-	5	8	768	1,102
Asia and Oceania	-	-	2	4	416	650

Workforce by region, age and gender

	18-25 yo		26-45 yo		46-65 yo	
	W	M	W	M	W	M
Mexico	467	1,422	1,611	5,219	424	1,974
United States	249	524	1,377	2,560	1,658	2,401
Central America	93	301	329	1,033	95	388
Europe	44	89	435	625	294	396
Asia and Oceania	22	61	250	402	146	191

WORKING CONDITIONS: HEALTH AND SAFETY

Index Ref.: GRI: 403; ESRS: S1.SBM-3_01.

Protecting the health and safety of our workforce is a non-negotiable priority at GRUMA. Our commitment to ensuring safe, healthy, and dignified working conditions extends to all our facilities.

Identified IROs	Category	Value chain stage	Time Horizon
Workforce Health and Safety culture	<ul style="list-style-type: none"> + Current positive impact ! Potential financial opportunity 	Own Operations	ST-MT-LT
Health and Safety incidents	<ul style="list-style-type: none"> - Current negative impact ! Potential financial opportunity 	Own Operations	ST-MT-LT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3; ESRS S1-I, S1-2, S1-4,S1-5,S2-2, S2-4, S2-5.

While GRUMA continues to implement robust measures to protect its people, we recognize that occupational health and safety is a dynamic and ongoing challenge, particularly in industrial environments. For this reason, regardless of our performance or level of risk at any given moment, health and safety will always remain a material topic for GRUMA.

Through engagement with our employees, we have identified specific concerns that reflect operational challenges and opportunities for improvement. Among the issues raised were the absence or incomplete installation of fire prevention and

firefighting equipment or systems; the need to install or improve fall protection systems (such as lifelines); the presence of unsafe access points in certain operational areas that could pose risks to personnel; and the need to construct or complete perimeter fencing in some facilities to enhance safety and security, among others.

POLICIES AND ROLES

Index Ref: ESRS: S1.MDR-P_01-06.

GRUMA has established a comprehensive global Health, Safety, and Environment (HSE) framework that governs the management of occupational health and safety across all its operations. This framework is composed of more than 30 corporate policies and procedures, as well as several at the regional level, that

provide clear and consistent guidance for risk prevention, incident response, and continuous improvement in workplace safety conditions.

These policies are designed to establish the principles and guidelines that drive continuous improvement in health and safety management, ensuring the preservation and enhancement of safe working conditions throughout our production sites.

Key components of our HSE framework include:

- Operational guidelines, such as safety inspection protocols, which define criteria and procedures for conducting safety inspections to proactively identify and eliminate unsafe conditions and risky behaviors;
- Monitoring guidelines, such as incident classification and reporting policies, which standardize the methodology for documenting and investigating incidents, accidents, and operational losses, whether occurring on-site or in off-site work environments;
- Ongoing improvement guidelines, such as leadership-driven safety engagement, which promotes the development of a strong safety culture by empowering managers to lead by example and encouraging employee commitment to safe practices in healthy environments.

These policies apply globally and are updated regularly to reflect regulatory changes, operational needs, and lessons learned from internal and external assessments. They serve as the foundation of our occupational health and safety strategy and are aligned with both national legislation and internationally recognized standards.

Within this framework, GRUMA has established robust standards to manage activities associated with higher levels of occupational risk. These standards integrate various methods for identifying and assessing hazards, including systematic safety walk-throughs and comprehensive inspections. Our approach prioritizes the development of targeted action plans with clearly defined objectives to mitigate identified risks. It also encompasses emergency preparedness, ongoing evaluation of progress in reducing health hazards, and goal-setting based on performance. Internal audits are a key component of this system, helping to ensure continuous improvement and compliance. Additionally, our procedures for investigating work-related injuries, illnesses, and incidents are thorough and proactive, focusing on identifying potential hazards, assessing their likelihood and impact, and implementing appropriate emergency measures. Trained internal personnel across our operations are responsible for conducting inspections to ensure compliance with our standards.

WORKFORCE SAFETY CULTURE AND TRAINING

Index Ref.: GRI: 403; ESRS S1-1, ESRS 1 and pursuant to MDR-M, S2-4, S1-14, S1-4; SASB: FB-AG-320a.1.

In 2024, we implemented a series of targeted training and awareness initiatives aimed at strengthening the health and safety culture across its operations. These actions formed part of the company's broader strategy to reduce occupational risks, prevent incidents, and promote safe work environments. One of the main global initiatives was the annual Health and Safety Month, achieving full participation (100%) from the workforce. This initiative focused on raising overall awareness of the company's safety management system and encouraging employees to engage actively with health and safety protocols.

SAFETY-RELATED INITIATIVES

In parallel, we implemented a wide-ranging set of actions to strengthen occupational health and safety practices, reduce operational risks, and promote a proactive safety culture. These actions included training, risk control, infrastructure improvement, and cultural engagement.

- Training and Prevention

Training remains a cornerstone of GRUMA's safety strategy. In Mexico, 100% of our sales agents and truck drivers received mandatory safe driving training, which significantly reduced road-related incidents by equipping personnel with the knowledge to handle various traffic and delivery conditions. Similarly, Training for High-Risk Tasks, targeting workers exposed to electrical, confined space, and height-related risks, was implemented with 100% coverage. These programs led to a measurable reduction in workplace incidents in high-risk categories.

In the U.S., the Work at Heights program focused on fall prevention. Workers were trained in the proper use of protective equipment, secure anchoring, and pre-task planning to ensure safety in elevated environments. Across GRUMA Europe, a structured Annual Safety Training Program was deployed to reinforce knowledge retention and update personnel on best practices. This recurring initiative ensures consistent awareness and competency across all sites.

- Risk Control and Procedures

GRUMA's risk mitigation framework also relies on the implementation of rigorous procedures for controlling high-risk scenarios. In the U.S. and Asia-Oceania, the Lock Out Tag Out (LOTO) program was key to preventing the unintended release of hazardous energies during equipment

maintenance. Standardized isolation and re-energization protocols were enforced, contributing to zero reported incidents related to hazardous energy. The Hazardous Work Permits program in Asia-Oceania ensured that no high-risk activity, whether routine or non-routine, could proceed without prior risk planning and authorization. Likewise, the Hazardous Energy Control program reinforced LOTO procedures in that region, confirming GRUMA's global consistency in energy safety standards.

The IPER (*Identificación de peligros y evaluación de riesgos*) program, also in Central America, engaged all personnel in proactively identifying operational risks and evaluating their potential impact. This process helped enhance visibility of site-level hazards and supported the development of more targeted preventive measures.

- Construction Safety

In Asia-Oceania, the Safety in Construction and Renovations program focused on controlling risks linked to construction, assembly, and remodeling activities. With proactive planning and safety measures in place, GRUMA reported zero construction-related incidents throughout the year.

- Training and Compliance

The U.S. operations implemented the Hazard Communication (HAZCOM) program to ensure that all collaborators handling or exposed to chemicals are adequately informed and trained. The program covered labeling systems, safety data sheets, and emergency procedures, resulting in stronger chemical safety awareness and a reduction in exposure-related risks.

- Culture and Engagement

In Central America, GRUMA implemented the Safe Act Identification program to promote behavioral accountability and reinforce a safety-first mindset. Employees were actively engaged in identifying

and reporting safe behaviors, which contributed to strengthening the internal safety culture and reducing unsafe practices.

- **Governance and Engagement**

In every GRUMA site, Local Safety Committees are formed or reinforced at the management level. These committees are responsible for promoting continuous improvement, facilitating dialogue across functions, and ensuring a timely response to safety concerns raised by employees.

- **Infrastructure and Continuous Improvement**

In Europe, GRUMA focused on structural continuous improvement by conducting preventive maintenance and facility upgrades to eliminate physical risks and align infrastructure with evolving safety requirements.

All of our employees are covered by social security schemes in every country we operate in.

HEALTH-RELATED INITIATIVES

Occupational health monitoring across GRUMA's global operations has identified work-related conditions associated with physical strain, exposure to substances, and ergonomic risks. Even when these are not significant, the insights help us prioritize preventive actions, ergonomic interventions, and health programs designed to reduce long-term occupational risks and illnesses.

HOW WE ADDRESS THE RISKS OF WORK-RELATED ILLNESSES

In 2024, we implemented a range of initiatives across all regions focused on prevention, early detection, physical and mental health support, and lifestyle improvement.

In Mexico, we reinforced our commitment to employee well-being

through comprehensive programs that promote physical activity and self-care. Through *Queremos Mexicanos Activos*, 100% of employees were encouraged to engage in guided exercise routines and adopt healthier lifestyles to help reduce sedentary-related risks, such as musculoskeletal disorders and weight-related conditions. In parallel, our *Orienta* program provided all employees with confidential access to telephone-based support for medical, psychological, and nutritional concerns, promoting holistic health and emotional balance.

In Central America, we focused on reducing the incidence of conditions linked to inactivity and excess weight through physical activity promotion, health education, and prevention campaigns. A comprehensive nutritional care plan was made available to employees with weight-related health risks, offering personalized dietary guidance and follow-up care. In addition, preventive medical examinations for food handlers were conducted to monitor key health indicators and ensure high hygiene standards in food-related roles.

In Europe, multiple actions were taken across Italy and Turkey. In Italy, employees benefited from health insurance coverage through the FASA and FASI programs, ensuring access to medical, hospital, and preventive services. In Turkey, we provided full health scans and reinforced the role of our occupational health nurse through awareness campaigns and easy access to support services. As part of a broader wellness strategy, employees also participated in initiatives such as No Smoking Day, a Healthy Eating Campaign, and Health Day, which included outdoor sports, yoga sessions, and wellness events. Nutritious food options were made available in plant on-site dining areas, promoting healthier habits in the workplace.

In the United Kingdom, we offered first aid training, regular health and safety

sessions, and ergonomic risk prevention through Display Screen Equipment (DSE) training and assessments via the iHASCO platform. These actions were specifically designed to reduce the risk of musculoskeletal injuries related to screen time, posture, and manual tasks. We also provided an Employee Assistance Program (EAP) to offer confidential counseling and mental health support, helping employees navigate both professional and personal challenges.

In Malaysia, we go beyond statutory requirements by providing all employees with comprehensive health insurance coverage in addition to the Social Security Organization (SOCSO) benefits. To support employee well-being, we conduct annual audiometric testing and offer various health education initiatives, including expert-led sessions on nutrition and wellness. We also facilitate health screenings for employees aged 40 and above, in collaboration with SOCSO. Maintaining a strong commitment to safety and continuous learning, we deliver

a broad range of Health, Safety, and Environment (HSE) training programs to ensure wide participation across our workforce.

Furthermore, we place a strong emphasis on ergonomics, regularly conducting ergonomic assessments to help prevent workplace-related injuries and support long-term employee health.

Across all regions, regular meetings and briefings were held to encourage open dialogue, increase employee participation, and gather feedback to continually strengthen our health and safety strategies. Through these diverse, region-specific initiatives, GRUMA seeks to effectively address the main health risks associated with its operations, ranging from musculoskeletal disorders and occupational illnesses to mental health and nutrition, promoting a safer, healthier, and more resilient workforce worldwide.

Incident and Frequency Safety Rates

Index Ref.: GRI: 403-9; ESRS S1-4, S1-14; SASB: FB-AG-320a.1.

Globally, GRUMA has set a target to maintain its Lost Time Incident Rate (LTIR) below 2 , an objective that has been successfully met for the past four consecutive years.

	2024	2023	2022
Serious work-related incidents	293	328	328
Lost days due to accidents	6,326	6,980	8,791
LTIR - Lost Time Incident Rate	1.06	1.23	1.26
Fatalities	0	1	0

TARGETS AND METRICS

Index Ref.: ESRS MDR-T.

To monitor the effectiveness of our health and safety programs and support continuous improvement, GRUMA tracks a range of indicators across all regions and operational sites. These metrics allow us to evaluate our performance, identify areas of risk, and implement targeted actions that protect our workforce and promote a culture of prevention.

Target	Metric	Baseline / 2024 Result	Coverage	Target year / cadence	Status
Keep Lost Time Incident Rate (LTIR) below 2 globally Zero fatalities	LTIR	1.06 in 2024 (1.23 in 2023; 1.26 in 2022)	Global	Ongoing (met 4 consecutive years)	On track
	Number of work-relate fatalities	0 in 2024 (1 in 2023; 0 in 2022)	Global	Annual	On track

WORK-LIFE BALANCE

Index Ref.: GRI: 401-2, 404; ESRs: S1-15, S1-11.

We understand that fostering a balanced work environment goes beyond physical safety; it involves creating the conditions for people to thrive both personally and professionally. By offering adequate working conditions, inclusive policies, professional development opportunities, and meaningful benefits, we strengthen our human capital, one of the core enablers of our value chain. However, if employee concerns around workload, equity, development, or recognition are not adequately addressed, this positive impact can quickly erode. Issues such as burnout, disengagement, or high turnover could disrupt operations, compromise quality, and affect customer satisfaction.

Therefore, maintaining a strong work-life balance is a strategic pillar that safeguards our productivity, reputation, and ability to deliver on our mission as a global leader in tortilla production. It aligns directly with our business model by protecting the performance and resilience of the workforce that sustains it.

Identified IROs	Category	Value chain stage	Time Horizon
Employees' Integral Development	+ Current positive impact	Own Operations	ST-MT-LT
Changing Regulatory Environment	! Potential financial risk	Own Operations	ST

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3.

As part of our double materiality analysis, we identified that actions and programs promoting the integral well-being of our workforce, including adequate working conditions, personal and professional development, and diversity and inclusion, represent a positive actual impact of our operations. Employees across regions recognized the value of existing benefits and support systems. However, the analysis also surfaced important expectations that warrant attention. Among these, employees expressed the need for greater flexibility in working hours, expanded access to home office schemes, and more initiatives for their family members. While these aspects do not currently represent systemic negative impacts, they highlight emerging areas of concern that, if unaddressed, could affect morale, engagement, and long-term retention.

POLICIES AND ROLES

Index Ref.: ESRs: S1.MDR-P_01-06.

GRUMA has established a robust policy framework to promote the well-being, development, and inclusion of its workforce. This framework is composed of at least 29 global and regional policies, along with other regional and business unit policies that are directly aligned with our Human Rights Policy and reflect our commitment to being a great place to work across all regions.

These policies are formally approved and signed by the Chief Human Resources Officer, ensuring alignment with GRUMA's global human capital strategy and accountability at the highest level.

The framework provides the strategic and operational guidelines to foster a balanced, inclusive, and empowering work environment.

Some of the key policies that illustrate this commitment include:

- **Professional Development:** Guidelines for the implementation of training and development programs, as well as succession and career planning, are designed to ensure that employees have opportunities to grow within the organization.
- **Organizational Climate and Recognition:** Through the Organizational Climate Measurement Policy and the Loyalty Recognition Guidelines, GRUMA monitors workplace well-being and acknowledges long-term employee contributions, promoting motivation and alignment with strategic objectives.
- **Performance and Compensation:** The Global Bonus Policy establishes the criteria for recognizing individual and team achievements that contribute to profitable growth and long-term value creation for shareholders.
- **Work-Life Integration:** Policies are in place to ensure the enjoyment of paid vacation days and vacation bonuses for employees, strengthening their right to rest and personal time.

We systematically assess our organizational climate through a policy that outlines the standards for measuring employee experience and workplace satisfaction. The insights from this process are used to continuously refine our practices and ensure that our culture remains inclusive, respectful, and focused on employee well-being.

Employees Integral Development

We offer a comprehensive set of benefits across all our global operations aimed at promoting long-term wellbeing.

Our benefit schemes include life insurance and savings mechanisms that enhance financial security, as well as vacation bonuses and additional paid leave to promote rest and work-life balance. We also provide performance-based incentives that support both talent

retention and attraction. In various regions, employees receive electronic vouchers to help cover essential household expenses, as well as access to training programs that foster skill development and career progression. Importantly, emotional well-being is also prioritized through psychological support services that are confidential and easily accessible, and stress management programs at work.

Our benefits framework is reviewed regularly to ensure that it remains competitive, equitable, and aligned with the diverse needs of our global teams.

PROGRAMS TO BOOST OUR EMPLOYEES' INTEGRAL DEVELOPMENT

Index Ref.: GRI: 3-3, 404-2, 3; ESRS S1-1, S1-2, S1-5, S1-13, S1-17, S2-1, S2-2, S2-4, S2-5.

SDG 8: Decent work and economic growth.

At GRUMA, we believe that investing in our people is essential to sustaining long-term growth and fostering a culture of continuous improvement. Our training programs are tailored to the needs of each country, combining global priorities with local initiatives to strengthen technical expertise, leadership skills, and workplace well-being. In Mexico, we foster a positive and motivating work environment through our *Bienestar Laboral* program, while also enhancing managerial capabilities with a Leadership Skills program that provides employees the tools they need to become effective leaders.

In Europe, training focuses on soft skills and technical excellence, with programs such as leadership development, world-class manufacturing, economics, and problem management aimed at building versatile, high-performing teams. Furthermore, employees strengthen their professional tool kit through training in Excel, ethical conduct, and data analysis, reinforcing both technical competencies and ethical awareness. In Spain, programs are designed to improve operational efficiency and leadership, such as How to Improve Work Competencies, the Optimus

Leadership Program for managers, and courses on Integrated Business Planning (IBP) and manufacturing processes, all aimed at improving work methods and productivity.

In the United Kingdom, training initiatives focus on both performance and inclusion. Programs include Lean Six Sigma White Belt Training, which promotes a team-focused managerial approach to reduce waste and defects, and a Diversity & Inclusion program designed to recognize early signs of mental health

In 2024, 25% of our workforce received training on human rights.

A Diverse and Strong Workforce
Index Ref.: GRI: 405-1, 2; ESRS S1.

GRUMA fosters a diverse and inclusive work environment where every colleague, regardless of location, feels a sense of belonging and is empowered to contribute meaningfully to the company's success. By embracing diverse backgrounds, perspectives, and experiences, our global teams fuel innovation and drive new opportunities for growth.

Our Diversity, Equity, and Inclusion policy focuses on five key areas:

These focus areas are guided by a firm commitment to rejecting any form of distinction, exclusion, restriction, or preference that may impede the recognition, enjoyment, or exercise of human rights and freedoms based on personal characteristics. At GRUMA, hiring, promotion, and development decisions are driven by performance and potential, which take priority over any other considerations. The implementation of programs that promote workplace inclusion for diverse population groups, such as individuals with disabilities and older candidates, is also based on this approach.

We also promote balance between work, family, and personal life by fostering conditions that enable employees to enjoy meaningful time at home. This includes encouraging the use of maternity and paternity leave in accordance with legal provisions, while also allowing flexibility for individuals to manage their leave based on personal needs. In addition, we support the right to breastfeed by providing dedicated lactation areas in facilities where it is feasible.

concerns and guide colleagues toward appropriate support.

Together, these initiatives demonstrate GRUMA's global commitment to fostering professional growth, strengthening leadership, improving efficiency, and promoting workplace well-being across all operations.

Training hours in 2024
Index Ref.: GRI: 404-1; ESRS S1-13.

	2024	2023
Women	8.4	19
Men	9.3	19
Executive	No data available	16
Management	10.4	19
Staff	13	19
Workers	6.7	16
Saleswomen	4.9	7
Salesmen	7.9	6



Number of employees that took Maternity and Paternity leave

Index Ref.: GRI: 401-3; ESRS S1-15.

	2024	2023
Women	606	154
Men	1,102	264

The rate of employees who returned to work during the reporting period after the end of maternity or paternity leave was 97.6% women and 100% of men.

S2 WORKERS IN THE VALUE CHAIN

Index Ref.: GRI: 408-1, 409-1, 414-1,2; ESRS: S2, SBM-3_03, G1-2 15.

In the same tone, we emphasize the importance of conducting our activities in a responsible manner towards the environment (see more in section Pillar 4: Teaming Up with Nature) as well as towards our workers and communities.

Identified IROs	Category	Value chain stage	Time Horizon
Forced labor	- Current negative impact	Upstream	ST-MT
Child labor	- Current negative impact	Upstream	ST-MT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3; ESRS: S1-1, S1-2, S1-5, S1-17, S2-1, S2-2, S2-4, S2-5, SBM-3.

Through our double materiality analysis, we identified that the risks of child and forced labor in upstream operations remain a pressing concern and a current negative impact. While GRUMA does not directly employ agricultural day laborers, we rely on raw materials such as corn and wheat flour, which, in several regions worldwide, including Latin America, the United States, and Europe, are associated with labor practices that may expose migrant workers and children to situations of vulnerability. These impacts may pose reputational damage, stricter regulatory scrutiny, and operational disruptions for GRUMA and make the responsible management of labor conditions in the supply chain both an ethical responsibility and a strategic priority for securing resilience and long-term competitiveness.

POLICIES AND ROLES

Index Ref.: ESRS: S2-1_01, 02.

GRUMA conducts due diligence processes in line with internal policies

and procedures to evaluate suppliers during onboarding and through ongoing monitoring. These processes ensure compliance with applicable regulations across all the countries where we operate.

Our policy framework is designed to prevent and address risks of forced labor, modern slavery, and child labor throughout our operations and supply chain, and is aligned with international standards. The Code of Ethics defines the standards of conduct for all GRUMA members and external stakeholders, serving as a guide for transparent decision-making, accountability, and the enforcement of ethical behavior. Complementing this, our Human Rights Policy sets clear guidelines to uphold international human rights principles, ensuring respect for employees, contractors, suppliers, and stakeholders while fostering a culture of dignity, equality, and fair treatment.

Please refer to the Human Rights Governance section to learn more about our policies for addressing these issues.

S3 AFFECTED COMMUNITIES

Index Ref.: ESRS: S3, SBM-3.

At GRUMA, we are committed to respecting the rights and well-being of the communities that interact with or are affected by our operations and agricultural supply chain. As part of our double materiality assessment, we identified water and sanitation access, as well as land-related impacts, as salient topics due to their relevance in the regions where we operate and source raw materials.

Therefore, as part of our commitment to respecting human rights, we recognize that impacts related to water access and land use are primarily concentrated in our agricultural supply chain (upstream). However, we also acknowledge our responsibility as a committed corporate citizen and recognize the importance of the communities located near our direct operations. Collaborating with external stakeholders enables the creation of mutual benefits, fosters social engagement, and promotes sustainable economic development.

Identified IROs	Category	Value chain stage	Time Horizon
Supporting communities in need	+ Current positive impact	Own Operations	ST-MT-LT
Access to water and sanitation	- Current negative impact ! Potential financial risk	Upstream	ST-MT
Mitigating land-related impacts	- Current negative impact	Upstream	ST-MT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

In our double materiality analysis, we identified communities in maize-producing regions, such as in Mexico, where suppliers' activities may be more likely to generate negative impacts related to access to water and land. In these and other regions where our suppliers operate, local communities may face shortages of drinking water, inadequate sanitation infrastructure, and conflicts over the shared use of the resource between agriculture and human consumption. Additionally, the expansion of the agricultural frontier has led to the loss of communal lands, reduced access to ecosystem services and fertile soils, and the fragmentation of the social fabric. This particularly affects indigenous peoples, small-scale producers, and communities that depend directly on the natural environment for their livelihoods.

When these practices are not properly managed, they can lead to social tensions,

conflicts over water use, and direct impacts on vulnerable communities, which also increases social and reputational scrutiny toward companies with agro-industrial supply chains, such as GRUMA.

As our operations and suppliers are primarily concentrated in Mexico and the United States, we focused our due diligence process in these countries and confirmed that both are signatories to the Glasgow Leaders' Declaration on Forests and Land Use, with each having implemented national strategies to support farmers in reducing deforestation and adopting more sustainable cultivation practices. In this context, we maintain ongoing oversight of our suppliers to ensure compliance with these and all applicable regulations relevant to their industry.

We also confirmed that all suppliers assessed have not been involved in any significant deforestation-related incidents in the last three years regarding the maize planting process. Some suppliers have

already set targets and published water care and no-deforestation policies and are actively engaged in restoration efforts, contributing to the regeneration of natural ecosystems. They also carry out initiatives aimed at improving local infrastructure, supporting access to education and basic services, and fostering responsible land use.

However, we recognize that due diligence is a continuous process, and we are committed to its ongoing implementation so we can continue to ensure our suppliers' compliance regarding overall responsible performance. Likewise, in the communities surrounding our own operations, the impacts are predominantly positive, as GRUMA actively supports education, health, and sports initiatives across various regions of the world.

POLICIES AND ROLES

As stated in our Code of Ethics, GRUMA supports communities in need, seeking to motivate the voluntary involvement of human capital. Additionally, through internal policies and procedures, we carry out due diligence on our suppliers both at the time of onboarding and through ongoing monitoring, to ensure compliance with applicable regulations in all the countries where they operate. This process is supported by technological tools and official databases that help verify the authenticity of the information provided and strengthen our risk management practices.

Additionally, in 2024 we worked on the development of our Sustainable Procurement Standard, which sets out the guidelines for all those acting as GRUMA Suppliers, aiming to ensure that all interactions are continuously monitored and improved. In this document, suppliers are invited to work proactively with GRUMA to identify opportunities for improvement in sustainable practices, ensuring the adoption of technologies and processes

that minimize environmental impact and promote the efficient use of resources. Likewise, we encourage them to foster a culture of prevention in their operations so that their personnel embrace the value of environmental protection.

INITIATIVES TO FOSTER OUR COMMUNITIES' WELLBEING

*Index Ref.: GRI: 413-1, 2; ESRS: S3, S3-1, S3-2, S3-4, S3-3, SBM-3.
SDG 2 Zero Hunger; SDG 10 Reduced Inequalities.*

Supporting communities in need: GRUMA Foundation and Patronato de Cerralvo

The GRUMA Foundation is a philanthropic entity dedicated to promoting the social well-being of underserved populations through financial contributions and in-kind donations to Mexican civil society organizations. Its funding is sourced from the revenues generated by GRUMA's affiliated companies.

The Foundation's mission is to strategically allocate resources to improve the quality of life for individuals affected by poverty, illness, disabilities, social exclusion, migration challenges, and the consequences of economic hardship, social conflict, health crises, and environmental disasters.

Its core focus areas include strategic philanthropy, emergency disaster response, child nutrition programs, and institutional capacity building, primarily implemented through its key partner, the Patronato de Cerralvo.

Strategic Pillars of the Foundation's Work a. Education and Culture

We strive to promote academic and cultural development through targeted initiatives that support personal and professional growth in Cerralvo.

- **Scholarships:** 1,525 scholarships were awarded to students across all levels, thanks to partnerships with several universities.
- **Teacher Training:** 142 participants trained in Culture of Lawfulness; 90 teaching and 8 non-teaching staff completed the program.

- **Academic Merit:** 26 top-performing students received the Doña Barbarita Barrera and Don Roberto M. González Academic Merit Medal and a monetary prize.
- **Community Learning:** The CLC supported 794 users with digital access, printing, and educational guidance.
- **Book Fair Participation:** 5 children attended Cintermex's International Book Fair and participated in environmental and literacy workshops.
- **Career Guidance:** A workplace readiness workshop benefited 114 high school students.

b. Health and Social Assistance

We aim to improve the quality of life in Cerralvo through comprehensive social assistance, particularly for vulnerable groups.

- **Hospital Support:** 9 HP Pro computers with Office licenses donated to Cerralvo General Hospital.
- **Food Donations:** Monthly support with Mission and Maseca products reached 437 individuals, including 101 regular food package recipients.
- **Self-care Workshops:** Monthly health talks reached an average of 60 participants.
- **Direct Assistance:** Personalized aid with essential supplies for individuals with medical conditions, including adult and baby care items.
- **Health Campaigns:**
 - o 60 seniors received blood pressure checks.
 - o 60 people benefited from free haircuts.
 - o 80 people accessed affordable eye care.
 - o 10 seniors received podiatry services.
- **Mental Health Workshop:** 31 students engaged in a mental wellness session led by CECOSAMA.
- **Closing Event:** 80 food aid beneficiaries joined a year-end session on elderly care and community bonding.

c. Community Development

We foster community participation and

cohesion through impactful projects and events that enhance social well-being.

- **Support Brigade (BASE):**
 - o 830 families in Aramberri and Zaragoza received food, blankets, hygiene kits, and toys.
 - o Visual health services reached 158 people.
 - o 135 received medical consultations and COVID-19 vaccines.
- **Cultural & Community Events:**
 - o Children's Drawing Contest: 158 participants.
 - o Day of the Dead Altar: Supported by 25 volunteers, with 50 attendees.
 - o Christmas Festival: Engaged 344 children and 193 adults.
 - o Nativity Play: Reached 13 students with the help of 9 youth volunteers.

Active Social Orientation and Recreation Program

We promote healthy lifestyles and emotional development through sports and recreation.

- **Sports Participation:** Increased engagement in six disciplines, track, baseball, soccer, weightlifting, wrestling, and volleyball.
- **Nuevo León Olympics:** 90 participants earned 4th place overall in rural delegation; medals in weightlifting, wrestling, and track.
- **Community Engagement:**
 - o Liga Fundadores volleyball league reached 340 weekly participants.
 - o Special Events: Held tournaments, state-level series, and local leagues.

Athletic Excellence

- **Weightlifting:**
 - o 13 athletes won 19 medals at CONADE Nationals.
 - o 22 medals at the Sub-17 National in Celaya.
 - o 2 youth athletes ranked in the top 10 globally at U17 World Championship.
 - o 3 Pan American golds won by Estefany Montejano (U15) and 2 gold + 1 silver by Juan Antonio Barco (Senior).

- Track and Field:
 - o Medals at national level including a silver in javelin throw.
 - o 20 medals from youth teams at national federated events.
- Wrestling: Represented at the State Wrestling League, expanding athletic opportunities.

Maseca Sustainable Farm

In May 2021, the Maseca Sustainable Farm opened its doors within Reino Animal as part of a regional sustainable development project, which we lead in the Teotihuacán region.

The farm was designed to be an educational and interactive experience for visitors of all ages, teaching topics such as the importance of living in harmony with the environment.

The farm's operations include the production of food using agroecological techniques, waste management to generate compost and biogas, and a solar power plant that meets 100% of the park's electricity needs.

In 2024, Maseca México inaugurated the new natural products store of the Maseca Sustainable Farm, located in the Reino Animal wildlife conservation center in San Juan Teotihuacán, State of Mexico. This major project is not only a neighbor to our largest nixtamalized corn flour production plant in Latin America, but it also aligns with our more than 70-year commitment to supporting environmental care in order to leave a better future for the next generations.

High-quality natural products

The main purpose of this new store is to offer visitors to *Reino Animal* and local residents a space specially dedicated to the sale of high-quality natural products at attractive prices.

This effort strengthens the strategic alliance between Maseca and *Reino Animal*, which began more than two

years ago with the opening of the Maseca Sustainable Farm, and demonstrates our commitment to continue working hand-in-hand with nature.

Impact Investment Case: Fondo Chiapas

Index Ref.: GRI: 203-1, 203-2; ESRS S3-4, S1-4, S2-4, S3-4, S4-4.

GRUMA has been a member of the Chiapas Impact Investment Fund since 1995. The fund was established to address key social challenges in Chiapas, Mexico, by supporting sustainable businesses, protecting the environment, and promoting long-term development through impact-driven investments.

Together with eight other business groups and companies, GRUMA contributes with 65.5% of the fund's capital, which is dedicated to the creation, financial growth, and successful development of micro and small enterprises, as well as funds that generate measurable social and environmental benefits.

Fondo Chiapas integrates the IRIS+ framework from the Global Impact Investing Network and the United Nations Sustainable Development Goals (SDGs), ensuring both qualitative and quantitative monitoring of impact. These standards guide the identification, measurement, and tracking of results, reinforcing alignment with global best practices.

Through this project, GRUMA actively contributes across five dimensions, beginning with:

1. Agriculture / Land
2. Biodiversity and Climate
3. Employment, Inclusion and Education
4. Energy, Water and Pollution
5. Financing

Specifically, the impacts generated from 1995 to 2024 are listed:

- **Jobs:** More than 2,300 direct and 16,450 indirect.
- **Reforestation:** Direct conversion of pastures on 9,450 hectares and 47,000 indirectly.

- **Education:** Environmental education provided to more than 238,000 students and 17,000 parents and teachers; Certification of more than 300 producer families under the RSPO scheme.
- **Investment multiplier effect:** \$9.65 for every Mexican peso invested by the Fund, and more than \$79.82 for every partner.
- **Agro-industrial clusters:** Since 1995, more than 7,000 hectares of rubber and more than 40,000 hectares of palm have been planted.
- **Direct investments:** More than \$1,179 million pesos* in assets of the promoted companies.

Donations and Volunteering around the World

In 2024, as part of our sponsorship of the Western Bulldogs, Mission Australia celebrated Mission Match Day during Round 18 of the Australian Football League (AFL) on July 13, 2024, facing Carlton. This aligns with our commitment to fostering our communities' health.

In Central America, with the aim of contributing to Gruma Central America's sustainability initiative, more than 130 employees from various areas in Costa Rica and Honduras participated as volunteers in social and environmental activities during the first half of 2024. Some of the activities carried out included:

- Support for the Costa Rica Food Bank.
- Waste cleanup in the community of Pavas, Costa Rica.
- Promotion of sports with children and senior citizens in Pavas.
- Organization of a health fair in Choloma, Honduras, with the participation of 500 people.

In October, our global brand Maseca announced its participation in the social project *Entre Hermanos*, which provides urgent food assistance to low-

income individuals facing hunger and malnutrition in Guatemala. This year, along with Maseca, Ducal, and Incaparina, also recognized for their social commitment, joined the initiative to support 100,000 people in vulnerable situations. The three brands share the goal of contributing nutritional value to the beneficiaries' diets through their products.

People can participate by donating products from the participating brands. They simply need to purchase these food items and place them in the designated carts at each store so that their donation is doubled. In other words, for every kilo of Maseca donated by a customer, we will contribute another one, significantly increasing the resources to fight hunger.

In the same tone, GRUMA Honduras holds its annual health fair in partnership with public and private companies in the country for the benefit of employees, their families, and the community where it operates, promoting workplace health and well-being. These fairs have been organized since 2012 with the support of the Red Cross, the Fire Department, *Ciudad Mujer*, the Honduran Social Security Institute, and local pharmacies, which also contributed by offering low-cost medical treatments. Additionally, the company's 65 employee volunteers participated. This year, a total of 2,764 people received care from health professionals in dentistry, general medicine, pediatrics, physiotherapy, psychology, ophthalmology, gynecology, and nutrition. The community and our employees also had access to exams, screenings, and laboratory tests offered at a very low cost.

Also, Maseca Mexico inaugurated the new Natural Products Store at the *Granja Sustentable Maseca*, located within the *Reino Animal* Wildlife Conservation Center in San Juan Teotihuacán, State of Mexico. This important initiative not only neighbors our largest nixtamalized corn

*This is a direct quote from the information provided by the Fund. The approximate number is U.S. \$58.2 million, with the exchange rate by the end of 2024.

flour production plant in Latin America but also reflects the commitment that has guided us for more than 70 years: to protect the environment and contribute to a better future for the next generations. The store offers visitors of *Reino Animal*, as well as local residents, access to a dedicated space for the sale of natural, high-quality products at accessible prices. This effort further strengthens the strategic alliance between Maseca and *Reino Animal*, which began more than two years ago with the opening of the *Granja Sustentable Maseca*. It is a clear demonstration of our ongoing commitment to work hand-in-hand with nature.

of freshly made tortillas daily through its five Tortimóviles that were deployed in the affected areas. These tortillas, which were prepared for immediate consumption, were delivered to families who were sheltered across Acapulco. Guided by the leadership of its President, Juan González Moreno, Maseca reaffirmed its commitment to the community by keeping the Tortimóviles in operation until the emergency had been fully overcome. These volunteering actions have not only generated a positive impact on local communities but have also strengthened the sense of belonging among employees.

Support for Acapulco in the Aftermath of Hurricane Otis

In October 2023, the port city of Acapulco, in the Mexican state of Guerrero, was struck by Hurricane *Otis*, the most severe weather event ever recorded in the area, which left thousands of families in crisis. In response, Maseca coordinated with local authorities to provide urgent relief by distributing over 3,200 kilograms

Volunteers	500
Cash donations	U.S. \$2.14 million
Financial amount of in-kind donations	U.S. \$0.3 million
Food products donated	26,925
Tons of corn masa flour	342.3
Tons of tortillas donated through Tortimóviles	5.28
Persons benefited	524,146
Women benefited	39,201

TARGETS AND METRICS

Index Ref.: ESRS MDR-T.

As this is a newly identified material topic, we have set this target to be met by the end of 2025. For more information on our integral efforts towards a more sustainable and responsible supply chain, please refer to the section of Pillar 3: Health, Nutrition, and Food Safety.

Target	Metric	Target year
Identify and implement tools that enhance our due diligence, enabling better ESG risk detection, assessment, and mitigation in our corn and maize supply chain.	Percentage of suppliers assessed using enhanced due diligence tools.	2025

PILLAR 3. HEALTH, NUTRITION AND FOOD SAFETY: SUSTAINING WELL-BEING

MATERIAL TOPICS COVERED:

S4 CONSUMERS AND END-USERS: FOOD QUALITY AND SAFETY; G1 BUSINESS CONDUCT: MANAGEMENT OF RELATIONS WITH SUPPLIERS; S2 WORKERS IN THE VALUE CHAIN.

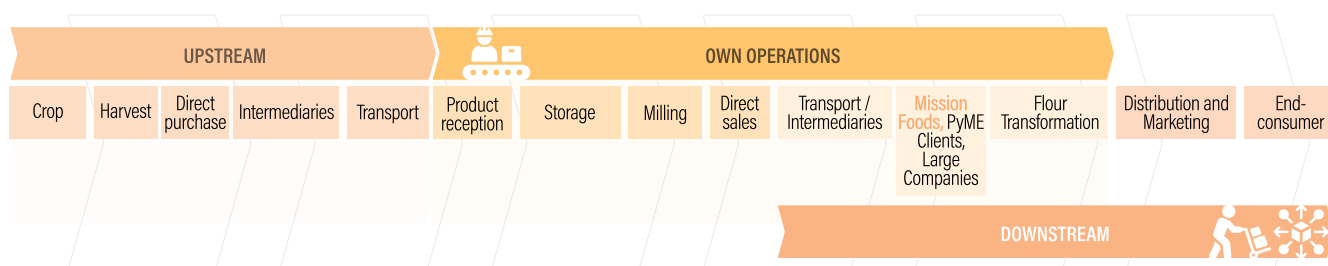
*Index Ref.: GRI: 203-2, 301-1, 308-1,2; SASB: FB-AG-250a.1, FB-AG-430a.1.
SDG 2 Zero Hunger, SDG 3 Good health and Wellbeing.*

At GRUMA, we recognize that our responsibility extends beyond producing high-quality food, it encompasses safeguarding consumer health, promoting nutrition, and ensuring robust standards of food safety across our global operations. As part of our transformation with a sustainable approach, our double materiality analysis allowed us to identify the ESRS topics most relevant to GRUMA, along with two additional topics specific to our industry. These insights guide how we work with our value chain to uphold high quality and food safety standards, while proactively addressing our most significant impacts, managing emerging risks, and capturing opportunities that strengthen both our business and commercial stakeholders.

OUR VALUE CHAIN

Index Ref.: ESRS: S4 SBM-3, G1-2-15.

Our value chain connects farmers, suppliers, employees, customers, and consumers in a shared commitment to delivering safe and high-quality food worldwide. Spanning from the sourcing of raw materials, primarily maize, to production, distribution, and end consumption, it reflects the integration of sustainability principles at every stage.



Customers and End-Consumers

GRUMA's customers range from large-scale retailers, wholesalers, and foodservice companies to small local businesses, all of whom rely on our products to meet diverse consumer demands across more than 100 countries. Our end-consumers represent a broad spectrum of demographics, cultures, and dietary preferences.

As part of our double materiality analysis and in line with the ESRS requirements, we assess the impacts, risks, and opportunities that arise in our relationships with customers and end-consumers throughout our value chain. These include ensuring food safety, providing transparent product information, promoting healthier consumption patterns, and addressing emerging concerns such as nutritional balance, allergen management, and product traceability.

OUR VALUE PROPOSITION AND PORTFOLIO

We focus on five industry-recognized pillars that capture emerging consumer trends and evolving food preferences: indulgence, health, well-being, convenience, and ethical considerations. These pillars guide us in creating products that deliver distinctive value, complemented by insights from demographic and geographic data,

cultural trends, and pricing dynamics to shape our development strategy.

Our innovations are designed to:

- Provide sensory experiences that build emotional connections and encourage brand loyalty.
- Offer convenience that aligns with today's fast-paced lifestyles.
- Deliver healthy alternatives enriched with essential nutrients to support overall wellness.
- Advance environmental sustainability in partnership with our customers.

In alignment with global market trends, we continuously create nutritious products tailored to meet the diverse lifestyles, tastes, and cultural preferences of our consumers worldwide. Our Strategic New Product Development Model, applied across all our operating regions, considers our capabilities, market potential, profitability, and prevailing trends to deliver consumer-relevant solutions. This model enables us to respond swiftly to emerging demands, maintain a competitive edge, drive sustainable business growth, and even help shape new market trends.

For more details on our Innovative Vision strategy (August 2025), please visit: <https://www.gruma.com/en/innovation/innovative-vision.aspx?sec=9619>

S4 CONSUMERS AND END-USERS: FOOD SAFETY AND QUALITY*

**Includes risk related to Biodiversity and Ecosystems material topic: Management of GMOs and Input Sources safety.*

Our commitment goes beyond producing high-quality food, it means safeguarding consumer well-being, promoting balanced nutrition, and maintaining robust food safety standards at every stage of our value chain. Working hand in hand with suppliers, partners, and customers, we strengthen sustainable sourcing, innovate healthier product options, and uphold rigorous international standards in sourcing, production, and distribution.

Identified IROs	Category	Value chain stage	Time Horizon
Consumers Health and Safety	- Current negative impact ! Potential financial risk	Own Operations, Downstream	ST-MT-LT
Access to quality information	+ Current positive impact	Own Operations, Downstream	ST-MT-LT
Access to products and services	+ Current positive impact ! Current financial opportunity	Own Operations, Downstream	ST-MT
Management of GMOs and Input Source Safety	- Current negative impact ! Potential financial risk	Upstream, Own Operations	ST-MT-LT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3, 416-1; ESRS S4-1, S4-2, S4-4, S4-5, G1-2-15.

At GRUMA, we apply rigorous controls, certified processes, and continuous improvement systems to ensure our products meet international standards for quality and safety. From raw material sourcing to final distribution, every stage of our value chain is managed with precision to protect consumer health and maintain the trust placed in our brands. However, we recognize that food quality and safety remain areas of potential negative impact should these standards not be met. Any deviation, however rare, could affect consumer well-being, erode confidence, and generate regulatory or reputational consequences. This is why we work proactively with our suppliers, manufacturing teams, and distribution partners to prevent risks, strengthen traceability, and ensure compliance with the most stringent industry and regulatory requirements worldwide.

POLICIES AND ROLES

Index Ref.: ESRS: S4.MDR-P_01-06; SASB: FB-AG-250a.1 (partial), FB-PF-250a.1, FB-PF-260a.2.

Our quality control protocols guarantee thorough inspection and strict compliance across all manufacturing facilities. Every load of raw materials, ingredients, and packaging is inspected upon receipt, while finished products undergo stringent quality evaluations before distribution. All our plants operate under the Hazard Analysis and Critical Control Points (HACCP) framework and are equipped with metal detection systems to reinforce product safety.

Our quality management framework is comprised of more than 30 policies and procedures that establish the guidelines to ensure the compliance of the strictest standards. These cover several process categories:

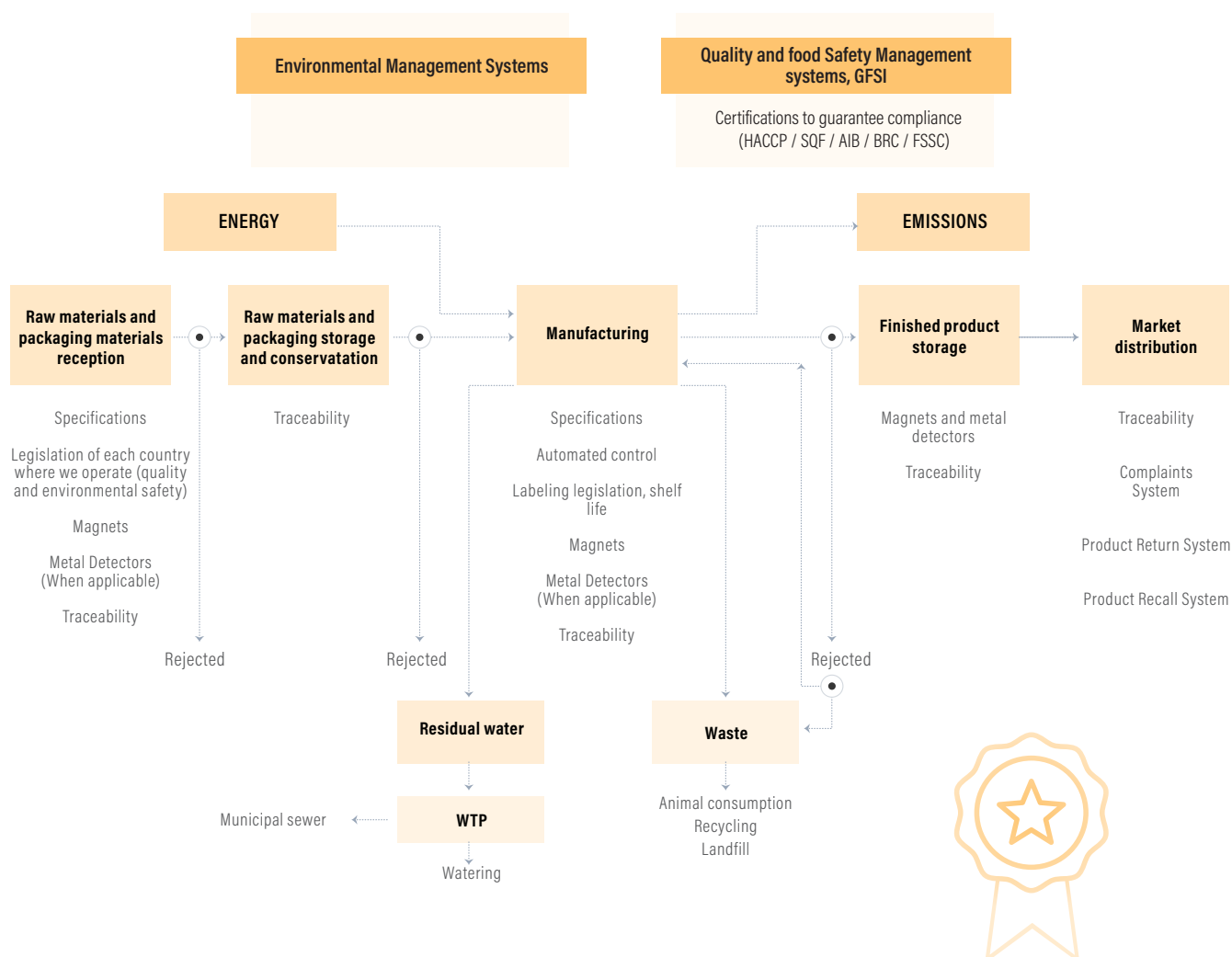
- Quality and Food Safety Management, which includes protocols for product innovation, inspection processes, hazard prevention, and compliance with international standards such as HACCP and GFSI. These procedures govern the reception and verification of raw materials, ingredients, and packaging materials, the management of non-conforming products, and the periodic inspection of storage facilities. They also address the protection of GRUMA's intellectual property and the separation of development and production environments to maintain product integrity, as well as compliance with regulatory requirements in all the markets where we operate.
- Procurement and Supply Chain Operations, which includes the acquisition and conservation of raw materials, primarily maize, supplier engagement, and the use of financial instruments to secure grain purchases. Procedures also cover the reception of goods and services, the calculation and recording of raw material loss reserves, and the management of by-products and waste disposal. Through these controls, GRUMA ensures that suppliers meet established specifications, procurement is carried out with full regulatory compliance, and supply chain risks are minimized.

- Distribution, and Sales Operations, which addresses the operational processes that ensure GRUMA's products are transported, stored, and delivered efficiently, safely, and in optimal condition. It includes the management of distribution centers (DC), fleet and freight operations, product returns, special packaging, and maritime cargo fumigation controls. Procedures also guide the handling of customer complaints and product returns, the control of plant access, and the sale of both finished products and sub-products. Additionally, this category includes compliance with inspections by

regulatory authorities, such as the Federal Economic Competition Commission (COFECE) and others.

All these policies and procedures are formally authorized and overseen by GRUMA's senior leadership, including the Chief Operating Officer (COO), Divisional Directors, Chief Human Resources Officer (CHRO), Chief Legal Officer (CLO), and Chief Technology Officer (CTO). This governance structure ensures that each procedure is implemented with the highest level of accountability, legal compliance, and operational alignment, while maintaining consistency across all divisions and business units.

Quality and food safety assurance process



GRUMA's Technology Division drives innovation and advancement in corn milling and tortilla production, providing leadership in plant engineering, design, and construction. It manages every stage of facility design and build, while also providing consultancy and training to professionals in the corn masa flour and tortilla industries. In addition to manufacturing the machinery used in GRUMA's own plants, the division also offers specialized equipment for small-scale tortilla production to external clients.

At GRUMA, we view innovation not as a luxury, but as a vital necessity. Our innovation strategy is anchored in key strategic pillars:

- Developing new product lines that reflect consumer preferences and adapt to regional tastes.
- Expanding into new distribution channels.
- Designing pioneering business models.
- Investing in research and development of sustainable technologies that enhance efficiency and productivity while protecting the environment.
- Implementing creative marketing strategies informed by deep insights into consumer behavior.
- Driving operational excellence through a Strategic Thinking Process, applying thorough analysis of the consumer landscape to guide decision-making.

FOOD SAFETY AND QUALITY INITIATIVES

In the last quarter of 2023, GRUMA held its Global Mission Quality Meeting in Dallas, Texas, bringing together all Mission Foods divisions, members of Azteca Milling, and leaders from the Manufacturing and Procurement areas. The week-long program focused on technical training sessions delivered by suppliers and internal experts, covering topics such as flour and oil quality, high-barrier packaging,

air quality, mold identification, modified starch properties, zero-carbohydrate tortilla production, statistical sampling, manufacturing strategy, leadership, and procurement processes. Participants also visited the Dallas plant to observe the design and operation of GRUMA's new facilities. The event promoted active engagement, particularly among new team members, who deepened their understanding of GRUMA's expectations for quality and food safety.

In April, Maseca participated in the 37th National Congress of the Mexican Association of Members of Nutrition Faculties and Schools (AMMFEN), held in León, Guanajuato, under the theme *"Nutrition in Action in an Era of Challenges."* The event brought together 1,300 attendees, including students, faculty, and researchers from 42 institutions across Mexico.

Maseca's stand, presented under the concept *"Maseca te Cuida"* (Maseca Cares for You), attracted significant interest by showcasing the nutritional benefits of Maseca-made tortillas and offering tastings that highlighted creative uses of corn flour, such as the traditional Mayan beverage pozol, chocolate chip cookies, and oatmeal cookies. The academic program included 30 lectures, 4 workshops, and 14 symposiums, featuring a presentation on the nutritional evaluation, phytochemical analysis, and quality of corn tortillas produced from hybrid, native, and nixtamalized corn flours.

This participation reflects one of the main objectives of Maseca México's communication strategy: encouraging corn tortilla consumption among the population, supported by strategic pillars such as nutrition. Given the central role of corn tortillas in the Mexican diet, Maseca emphasizes their health benefits and fortification with vitamins and minerals. These messages are directed not only to the general community, consumers, and customers, but now also to Mexico's

nutritionist community, strengthening our position as a trusted advocate for balanced, nutritious diets. In Australia, Mission Foods introduced Reduced Salt Tortillas with 60% less sodium and Yellow Corn Tortillas as an authentic, gluten-free option. These launches reflect Mission's commitment to meeting evolving consumer preferences for health, authenticity, and versatility, while maintaining the quality and freshness that define our brand.

Overall, Mission Foods is committed to offering the best quality products to its

customers through the implementation of the AIB food safety standards and Global Food Safety Initiative (GFSI) recognized certification schemes such as Safe Quality Food (SQF). Additionally, our plants are regularly evaluated by other third-party organizations and customers. All of the Mission Foods manufacturing facilities have earned either a superior or excellent category rating from the AIB-GMP (Good Manufacturing Practice) audits. All of Mission Foods' United States plants have earned the SQF certification.

MANAGEMENT OF GENETICALLY MODIFIED ORGANISMS (GMOS) AND INPUT SOURCING

Index Ref.: ESRS: E4-5_14; SASB: FB-AG-430b.1.

GRUMA does not grow its own corn; instead, we procure it from a wide network of farmers and grain suppliers. All corn purchased must be suitable for nixtamalization, approved for human consumption, and fully compliant with applicable regulations. To ensure this, we have established strict control protocols to test and monitor the presence of genetically modified organisms (GMOs) that are either not suitable for nixtamalization, not approved for human consumption, or that exceed regulatory limits. Despite these controls, there remains a residual risk that non-compliant corn could be inadvertently incorporated into our production processes.

In addition, we rely on third parties for other key inputs, including wheat flour, packaging materials, and food additives. While we have developed monitoring protocols to detect contaminants such as mycotoxins, acrylamides, heavy metals, and agrochemical residues, the possibility exists that such substances could occasionally exceed permitted thresholds. The unintentional presence of non-compliant GMOs or contaminants in our

products could result in regulatory actions, product recalls, reputational damage, and reduced sales. Even when present within permitted limits, these substances may generate negative consumer perceptions that could affect brand trust and market performance.

ACTIONS TO MITIGATE FOOD SAFETY RISKS RELATED TO AFLATOXINS

To mitigate risks associated with the presence of contaminants in raw materials, GRUMA continues to collaborate with leading research institutions and government agencies on sustainable agricultural projects:

- *CIMMYT* – Aflatoxin Mitigation Project (Campeche and Tamaulipas): Development of an integrated agronomic management model to promote sustainable maize production for human consumption, reducing the risk of aflatoxin contamination.
- *Secretaría de Agricultura y Desarrollo Rural (SADER)*: Application of beneficial microbiology (AF36) to improve soil health and minimize

aflatoxin presence.

- *Instituto Nacional de Investigaciones Forestales, Agrícolas y Pecuarias (INIFAP)*: Deployment of predictive models for aflatoxin occurrence, including tailored agronomic packages covering planting dates, appropriate hybrids, and pest and disease management practices.
- *CIMMYT – AF36 Biological Control*: Use of AF36 as a biological solution for aflatoxin control.

Since 2023, GRUMA has distributed 50 tons of *Aspergillus* AF36 at no cost to producers, covering approximately 5,000 hectares of maize fields. In addition, during the reporting year we procured 99,337 tons of maize certified as suitable for human consumption, ensuring compliance with food safety regulations and reducing risks across our supply chain.

Social Engagement Highlights to boost Consumers' Health

In the UK, our global brand Mission partnered with retailer Asda in its long-standing *Tickled Pink* initiative to raise awareness and funds for breast cancer prevention, diagnosis, treatment, and research. By aligning with one of our key customers on a cause that resonates deeply with consumers, we not only supported a critical health campaign but also reinforced our commitment to listening to our customers and integrating their social responsibility priorities into our business actions. This collaboration aimed to strengthen Mission's leadership in the UK tortilla and wraps market while contributing to a cause that promotes early detection and saves lives.

TARGETS AND METRICS

Index Ref.: ESRS MDR-T.

Food quality and safety are enduring priorities for GRUMA, with targets set at the business unit level to drive continuous improvement and safeguard consumer trust. In 2024, we advanced several objectives in this area, and the following examples highlight the targets and metrics that guided our performance throughout the year.

Business Unit	Target	Metric	Progress
GIMSA Mexico	Enhancing quality assurance by reducing customer complaints	YoY 5% reduction of customer complaints rate	Strengthening inspection and quality plans by standardizing SKU specifications and ensuring compliance with pre-change testing and cross-subsidiary quality homologation protocols.
	Quality and safety management	<p>Recertification at the plants defined for each of the following:</p> <ul style="list-style-type: none"> ■ A) 17 plants under SQF Edition 9.0 with Excellent rating. ■ B) 6 plants under the Non-GMO Project Verified standard, including NL and Mérida. ■ C) 7 plants under Gluten-Free Certification Organization (GFCO), including Chalco and Veracruz. 	Promote and manage corporate processes for the maintenance and continuous improvement of the Quality Management System, ensuring food safety and identity preservation across GIMSA plants.

PILLAR 4. TEAMING UP WITH NATURE: TRANSFORMING NOW FOR A GREENER FUTURE

MATERIAL TOPICS COVERED:

E1 CLIMATE CHANGE; E3 WATER AND MARINE RESOURCES; E4 BIODIVERSITY AND ECOSYSTEMS; E5 CIRCULAR ECONOMY

At GRUMA, we recognize that the health of our business is deeply connected to the health of our planet. As a global food company, our operations depend on natural resources such as water, soil-related commodities, and energy, making environmental stewardship a responsibility and a strategic priority.

E1 CLIMATE CHANGE

Index Ref.: ESRS E1.

Climate change is one of the greatest challenges facing global food systems, directly impacting agricultural productivity, water availability, and community well-being. At GRUMA, we view climate action as a responsibility and an opportunity to strengthen the resilience of our operations and value chain.

In 2024, through our double materiality analysis, we reaffirmed climate change adaptation, mitigation and energy efficiency as material topics for GRUMA. These priorities build on what we had already identified in our previous materiality assessment, reinforcing the importance of addressing climate change as an environmental and business imperative.

Identified IROs	Category	Value chain stage	Time Horizon
Climate change adaptation	+ Current positive impact ! Current financial risk and ! potential opportunity	Upstream, Own operations, Downstream	ST-MT-LT
Climate change mitigation	- Current negative impact ! Current financial risk	Upstream, Own operations, Downstream	ST-MT-LT
Energy	- Current negative impact ! Current financial risk	Upstream, Own operations, Downstream	ST-MT-LT

CLIMATE-RELATED GOVERNANCE

Index Ref.: GRI: 2-22, 2-23, 2-24; ESRS: E1.GOV-3_01, E1.MDR-P_01-06, E1-2_01, E3-1.
TCFD: Governance.

Climate governance at GRUMA is anchored in our C-Suite ESG Committee, which provides oversight of the company's sustainability strategy, including environmental performance,

emissions reduction, energy efficiency, and the evaluation of investments and expenses. Our environmental guidelines and principles are clearly stated in our Environmental Management International Policy, which is applicable to all GRUMA companies and is approved by the Chief Operating Officer.

Each Business Unit or Division Responsible is accountable for its implementations in accordance with GRUMA's internal regulatory framework and the applicable environmental legal regulations of the countries we operate in. Depending on operational needs, each facility may designate an Environmental Manager with the technical skills required to lead the implementation of administrative and engineering controls, prevent environmental risks, integrate practices to improve environmental performance, and manage compliance with legal requirements.

To ensure effective execution, Area Managers and Environmental Managers must facilitate internal communication and oversight of environmental practices within their units. Additionally, the Procurement Department plays an important role by evaluating energy supplier proposals, ensuring the most efficient and cost-effective option with the lowest environmental impact. Through this multi-level governance framework, GRUMA strengthens accountability, ensures compliance, and promotes continuous improvement of environmental indicators, reinforcing our commitment to sustainable growth and resilience in line with global best practices.

Incentives to Improve Climate-related Performance

At GRUMA, financial incentives are designed to reinforce accountability and

align remuneration with the management of climate-related risks and opportunities. Each facility is assigned annual targets, which are evaluated through a structured performance assessment process that directly and indirectly covers ESG-related aspects, including climate considerations.

These targets include:

- Assigned OPEX management to ensure cost efficiency and resource optimization.
- Process efficiency improvements aimed at reducing environmental impacts.
- Audits that include environmental certifications, ensuring compliance and continuous alignment with recognized standards.
- Energy management goals to strengthen efficiency.

These performance-linked incentives apply specifically to managerial and staff levels, ensuring that those responsible for operational decision-making are directly engaged in delivering on climate-related objectives. By embedding climate and ESG factors into remuneration, GRUMA promotes a culture of responsibility and ensures that its workforce actively contributes to reducing risks, capturing opportunities, and advancing the company's long-term resilience.

CLIMATE CHANGE MITIGATION AND ENERGY

Climate change mitigation is directly linked to energy use, and together they represent a current financial risk for GRUMA. This is due to the growing tightening of regulations, potential sanctions, and the limited availability

of renewable energy sources, which are essential for our operations and transportation activities.

These challenges also imply a negative impact across the entire value chain:

upstream, through emissions associated with conventional agriculture, and downstream, through the distribution and commercialization of our products. If managed effectively, it can be an opportunity to generate significant positive impacts, strengthen the resilience of our business, and enable us to contribute to global climate goals.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3; ESRS E1-2, E1-3, E1-4, E1-7, E2-1, E2-2, E2-3.

GRUMA is deeply committed to sustainability and environmental responsibility, with a clear focus on addressing the challenges and opportunities that climate change presents. We are actively implementing projects to enhance energy efficiency and reduce emissions in our operations, recognizing that these efforts are critical to mitigating negative impacts and reducing financial risks associated with stricter regulations, sanctions, and the limited availability of renewable fuels.

Our subsidiaries INTESA and CIASA are at the forefront of this task, conducting research and developing innovative technologies to ensure compliance with environmental regulations and drive continuous improvement in operational performance. In parallel, GRUMA is modernizing its facilities and equipment while investing in R&D to identify and implement more efficient technologies and practices.

Qualitative Assessment of Potential Locked-In GHG Emissions

Index Ref.: ESRS: E1-1_07.

GRUMA's products, as food items, do not generate greenhouse gas (GHG) emissions during their use phase. However, we recognize that potential locked-in emissions are primarily associated with the manufacturing process of tortillas and other products, where energy

consumption is concentrated. Within our operations, energy use is the main driver of emissions, particularly in production facilities where electricity and thermal energy are required for large-scale food processing. These emissions could pose a risk to the achievement of our long-term reduction targets, especially under scenarios of stricter regulations, higher energy costs, or limited access to renewable energy.

While we have not yet published a Paris Agreement-aligned transition plan, GRUMA is proactively managing these impacts and risks through several fronts, such as the acquisition of Renewable Energy Certificates (RECs), which has already allowed us to cover 50% of our electricity consumption and offset 312,252 tCO₂e by the end of 2024. This strategy is currently under review in 2025, as we are conducting a thorough analysis of our operations to evaluate where significant investments in energy-efficient technologies are technically and geographically feasible.

Several large-scale projects that require substantial investments are now in the approval phase and expected to begin by mid-2025. Once implemented, these initiatives, together with those already underway, will increase the reduction of emissions, achieved not only through offsets but directly within our processes and in key assets, thereby mitigating transition risks and strengthening the resilience of our operating model.

CAPEX for Implementation of Action Plans

Index Ref.: GRI: 201-2; ESRS 2 SBM-3; E1-3, E1-9.

Achieving our climate and energy goals requires not only strategic planning but also a sustained allocation of resources. To this end, we have committed capital expenditures (CAPEX) aimed at reducing greenhouse gas emissions, improving energy efficiency, and strengthening compliance with environmental regulations across our global operations.

In 2024, CAPEX initiatives included:

- United Kingdom: Replacement of facility lighting systems with LED technology to reduce energy consumption.
- Spain: Installation of solar panels to expand renewable energy generation within our operations.
- Mexico and Latin America: Investments in air emissions control systems to enhance compliance with regulatory standards.
- Central America: Acquisition of 8 electric vehicles to support the transition toward low-emission transportation.

These specific projects show how GRUMA includes sustainability in its financial planning, making sure that investments help improve operations and meet our long-term goals for reducing carbon emissions.

CAPEX 2024

KUSD		Total
	Energy	2,055
	Climate	506

EMISSIONS DATA

Index Ref.: GRI: 305-1, 2, 4; ESRS EI-4, EI-6; SASB: FB-AG-110a.1, FB-AG-110a.2.

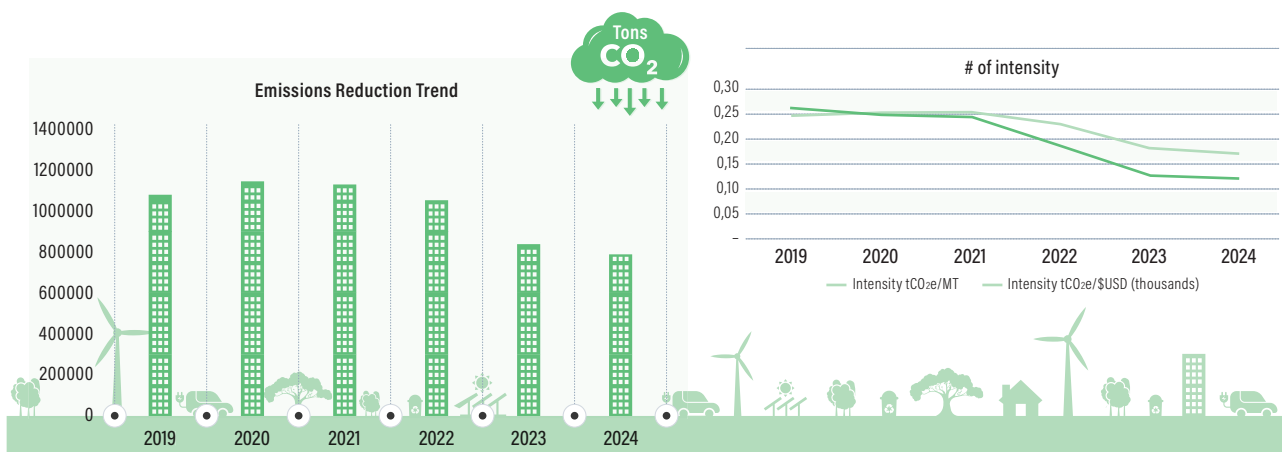
In 2024, we achieved a reduction of 5.9% of total emissions vs 2023. Since 2019, our baseline year, GRUMA has maintained a stable downward trend in greenhouse gas (GHG) emissions, with only a temporary peak in 2020. This consistent progress reflects our long-standing commitment to reducing our environmental footprint and advancing toward a more sustainable operating model. We report our emissions from an operational control standpoint.

Emissions*

	2024		2023		2022	
	Scope 1	Scope 2	Scope 1	Scope 2	Scope 1	Scope 2
Azteca Milling LP	137,417.85	18,923.79	139,516.61	23,267.19	166,863.15	50,785.38
Mission Foods USA	70,854.36	28,145.30	82,677.14	38,539.77	145,063.93	83,023.85
GIMSA	344,827.31	45,592.42	351,886.68	53,712.71	347,101.45	103,875.11
MF Mexico	32,635.89	6,300.88	32,616.04	5,392.04	24,571.95	8,572.95
Agronegocios	798.98	35.91	724.02	349.89	746.38	1,101.90
Techno	95.16	393.84	59.49	669.62	-	-
GRUMA CA	40,947.09	9,384.40	41,190.61	9,117.90	39,604.88	15,228.07
Mission Foods EU	15,654.82	7,376.56	12,098.31	11,286.84	11,080.64	16,564.42
Azteca Milling EU	5,208.90	3,258.85	5,403.29	4,823.62	4,763.54	5,984.24
MF Asia-Oceania	9,676.21	14,732.26	9,622.25	19,190.76	9,672.56	18,230.99
Total S1 and S2 emissions	658,116.55	134,144.21	675,794.45	166,350.33	749,468.47	303,366.91
Total	792,260.76		842,144.78		1,052,835.38	
Intensity (CO2e/**USD)	0.12		0.13		0.19	
Intensity (CO2e/MT)	0.17		0.18		0.23	

*The reported data for 2023 and 2024 are presented on a market-based approach, using the emission factors applicable to each country and incorporating the effect of Renewable Energy Certificates (RECs). 2022 emissions are not reported under market-based

**GRUMA's revenues for 2022, 2023, and 2024 are the following: U.S. \$5,596.6 million; U.S. \$6,576.2 million, and U.S. \$6,486.9 million, respectively.



In 2024, we achieved a reduction of 5.9% of total emissions vs 2023

Index Ref.: GRI: 305-5; ESRS E1-3, E1-4.

Between 2023 and 2024, GRUMA achieved a 5.9% reduction in greenhouse gas emissions. This decrease was driven by a combination of efficiency measures and renewable energy adoption, with the largest contribution coming from Renewable Energy Certificates (RECs):

- 3.7% from the acquisition of Renewable Energy Certificates (RECs), representing the main driver of the reduction.
- 2.1% from improvements in fuel efficiency, reflecting ongoing efforts to optimize transportation and manufacturing processes.
- 0.1% from electricity efficiency measures, highlighting incremental progress in facility upgrades and operational practices.

Scope 3 emissions

Index Ref.: GRI: 305-3; ESRS E1-4, E1-6.

In 2024, we initiated engagement with our Tier 1 suppliers to begin gathering data on their greenhouse gas (GHG) emissions. This represents the first step in expanding our measurement boundary beyond our operations to include Scope 3 emissions across the value chain.

Building on this progress, in 2025 we will commence the formal process of measuring Scope 3 emissions, with the goal of reporting comprehensive results starting in 2026. This effort will strengthen the transparency of our climate reporting and allow us to identify opportunities to collaborate with suppliers in reducing emissions throughout our value chain.

ENERGY DATA

Index Ref.: GRI: 302-1 to 5; ESRS E1-5 ESRS 1; SASB: FB-AG-110a.3, FB-AG-130a.1, FB-PF-130a.1.

As highlighted in our emissions disclosures, enhancing energy efficiency and transitioning toward cleaner energy sources are critical levers in reducing our environmental footprint and mitigating financial risks linked to climate change.

By closely monitoring our energy consumption, investing in efficiency measures, and increasing the use of renewable energy certificates (RECs), we ensure that energy management is fully integrated into our climate strategy.

Non-renewable fuel consumption

Source	2024 (GJx10 ⁶)	2023 (GJx10 ⁶)	2022 (GJx10 ⁶)
Natural gas	10.87	11.22	11.15
LP Gas	0.89	0.83	0.86
Gasoline	0.08	0.07	0.03
Diesel	0.06	0.02	0.69
Total GJ (x10⁶)	11.90	12.14	12.73
Total MWh	3,306,185	3,372,222	3,534,751

Total consumption from renewable sources

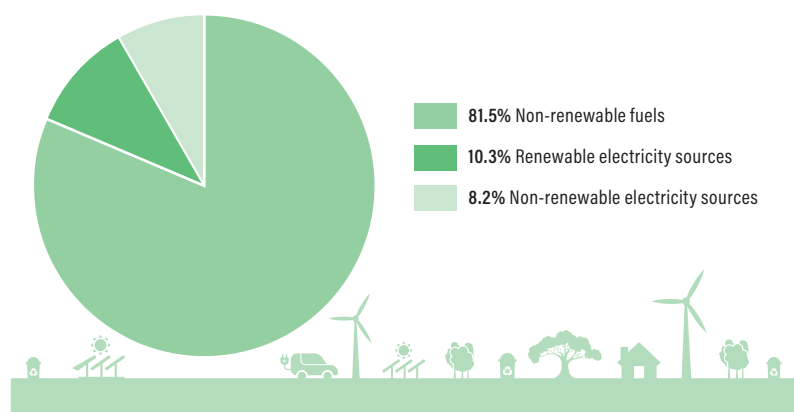
Source	2024 (GJx10 ⁶)	2023 (GJx10 ⁶)	2022 (GJx10 ⁶)
Solar	0.0852	0.0052	-
Eolic	1.3436	-	-
Other renewable energy sources (solar, wind, geothermal)	0.0883	1.206947	0.201340
Total GJ (x10⁶)	1.517	1.212	0.201
Total MWh	421,409	336,703	55,928

Total electricity consumption from non-renewable sources

Source	2024 (GJx10 ⁶)	2023 (GJx10 ⁶)	2022 (GJx10 ⁶)
Electricity (non-renewable sources) and steam	1.18	1.45	2.42
Total GJ (x10⁶)	1.18	1.45	2.42
Total MWh	327,356	402,778	672,222

Total energy consumption

Source	2024 (GJx10 ⁶)	2023 (GJx10 ⁶)	2022 (GJx10 ⁶)
Total GJ (x10⁶)	14.59	14.80	15.34
Total MWh	4,054,950	4,111,703	4,261,528
*Intensity (GJx10³/USD)	.002250	.002251	.002741



*GRUMA's activities fall under the NACE classification of high climate impact sector of C10.6: Manufacture of grain mill products, starches, and starch products, and C10.7: Manufacture of bakery and farinaceous products.

*100% of GRUMA's revenues are generated from grain mill products to produce nixtamalized corn flour and tortillas. Please see financial results on pages 25 and 26 of our Annual Report 2024: https://www.gruma.com/media/729234/reporte_anual_gruma_2024_ingLs_-_versi_n_final_con_anexos.pdf

CLIMATE CHANGE ADAPTATION

At GRUMA, we recognize that climate change is not a distant challenge but a current reality that directly affects our operations, supply chain, and the communities where we operate. Climate risks such as extreme weather events, water stress, and temperature variability pose threats to agricultural production, logistics, and business continuity.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3, 201-2; ESRS: E1 IRO -01 to 16; SASB: FB-AG-110a.2.
TCFD: Strategy.

Through our double materiality analysis, we engaged with our main stakeholders. In this process, we worked with our global insurers, FM Global, who apply the *Climate*

Resilience Tracker tool to evaluate acute and chronic climate-related hazards. Through this engagement, we were able to clearly identify the methods for addressing climate and water-related risks in our operations (for more information on water, please refer to the E3 Water and Marine Resources section).

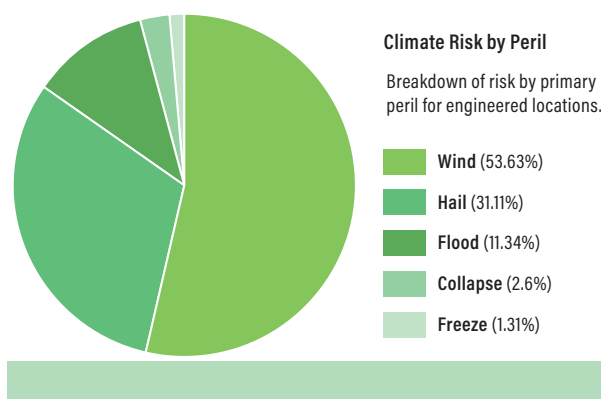
This process combines engineering data from on-site visits with climate science methodologies, including the IPCC scenarios (RCP 2.6 and RCP 8.5), enabling us to identify, understand, and quantify the potential financial and operational impacts of climate change across our facilities worldwide.

Description of process in relation to climate-related physical risks in own operations

Index Ref.: ESRS E1-9.

The assessment process specifically screens for physical risks in our assets, including corn mills and tortilla plants. The analysis identifies vulnerabilities to hazards such as wind, collapse, hail, freeze, and flooding, along with subcategories including extreme precipitation, temperature rise, drought, and sea level rise. This process ensures that climate-related physical risks are systematically identified and evaluated across our operational footprint worldwide. By mid-2025, 60 facilities out of 74 were assessed (according to the loss expectancy criteria, which considers the insurable value must be above U.S. \$25 million to activate the engineering service). This scenario includes both property and business interruption, with 30 facilities within the Climate Risk Exposure category. These are located mainly in Mexico and the United States.

The outcome confirms that our facilities worldwide are exposed to varying degrees of acute and chronic hazards, with tailored adaptation and risk management measures implemented accordingly. As a result, we have attained a climate risk reduction of U.S. \$96.8 million in the past



three years (by 2025).

*Climate-related Transition Risks

Index Ref.: ESRS E1-18, 19.

TCFD: Risk Management.

As global efforts to address climate change intensify, GRUMA faces a range of transition risks associated with the shift toward a low-carbon economy. These risks may materially impact our operations, cost structure, and long-term competitiveness:

- **Policy and Regulation:** The increasing adoption of carbon pricing schemes in key markets (Mexico, U.S., EU) could raise production costs in energy-intensive processes such as corn milling and baking. Stricter disclosure frameworks (CSRD, IFRS, SEC) and packaging/circular economy requirements may also drive compliance costs.
- **Technology:** Transitioning to low-carbon technologies will require significant capital expenditures in energy efficiency, renewable integration, and electrification. Failure to comply with new standards could leave existing equipment stranded.
- **Market and Supply Chain:** Retailers and downstream customers are demanding Scope 3 emission reductions, requiring greater supplier engagement and traceability in corn and wheat supply chains. Shifting consumer preferences for low-carbon and sustainable products will require continuous reformulation, packaging innovation, and product redesign.
- **Reputation and Financing:** Failure to demonstrate credible decarbonization

*These risks are also recognized in our financial statement in the Annual Report 2024, pages 8 to 19.

strategies could restrict access to capital, as financing terms are increasingly tied to climate performance. Reputational risks may also erode competitiveness against peers with more ambitious climate commitments.

- **Stakeholder Expectations on ESG**

Investors, regulators, customers, and other stakeholders increasingly expect companies to adopt robust ESG practices. Failing to align with these

expectations may negatively impact reputation, limit access to financing, or reduce market opportunities.

- **Economic and Social Conditions**

As a Mexico-based company, a significant share of our assets and revenues depends on local economic conditions. Inflation, tax reforms, or the social environment in Mexico could materially affect our operations.

E3 WATER AND MARINE RESOURCES

Water is a critical resource for GRUMA's operations and value chain, from agricultural inputs such as corn and wheat flour to industrial processes in corn milling and tortilla production. Sustainable water use is important for maintaining operations and caring for the communities and ecosystems where we operate.

Identified IROs	Category	Value chain stage	Time Horizon
Water availability and withdrawals for own operations	<ul style="list-style-type: none"> - Current negative impact ! Potential financial risk 	Upstream, Own operations, Downstream	MT-LT
Water discharges from own operations	<ul style="list-style-type: none"> + Current positive impact 	Own operations	ST-MT
Water availability and withdrawals for grain cultivation	<ul style="list-style-type: none"> - Current negative impact 	Upstream	ST-MT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 2-27, 3-3; ESRS E3- 1, E3-2, E3-3.

To identify current and potential impacts, risks, and opportunities related to water and marine resources, GRUMA applies a dual perspective approach covering both asset-level exposure and basin-level competition for water resources across our operations.

1. Insurer-Based Asset Screening

In alignment with the methodology used for climate risk assessments, our insurers conducted a 100-year risk modeling analysis to evaluate water-related physical risks to our assets for the time horizons of 2025 and 2030. This assessment covered 60 of our 75 facilities and identified several at high exposure to flooding and drought due to extreme temperatures, sea level rise, and extreme precipitation. The analysis provides a

forward-looking view of potential impacts on the continuity and resilience of our manufacturing and distribution sites, considering the financial loss expectancy.

2. Basin-Level Risk Screening with WRI Aqueduct

We use the WRI Aqueduct platform to evaluate water risks across our operations. This tool helps us identify areas facing water stress, which refers to situations where water demand exceeds available supply or when water quality limits its use. High water stress can affect both operational continuity and the availability of water for surrounding communities and ecosystems. As a result of this analysis, we have identified 36 out of 75 facilities located in areas of High or Extremely High Water Stress (including those assessed through our insurers' report). Of these, 16 are in the United States, 15 in Mexico, 2 in Spain, and 3 across China, Australia, and Turkey.

ACTIONS TO ADDRESS RISKS AND MITIGATE IMPACTS

Index Ref.: GRI 303-1; ESRS 2 SBM-3, E3-2, E3-3, E3-5.

Based on the findings of the insurers' risk assessment, GRUMA has already implemented over 30 mitigation measures from 2023 to mid-2025 across facilities identified as being at higher risk of flooding or freeze events. These measures range from minor to major infrastructure upgrades and include:

- Installation of temporary flood protection systems,
- Execution of freeze-up pre-planning protocols, and
- Repairs and reinforcements are being made to critical equipment and facilities.

Regarding to drought risks, our facilities in Mexico, particularly in Nuevo León, which has recently faced severe water scarcity, have been the focus of immediate mitigation actions. Temporary measures have included the purchase and supply of water through pipelines, ensuring operational continuity during shortages. While our approach has reduced short-term vulnerability, we recognize that such actions are interim solutions. Long-term resilience requires ongoing monitoring of regional water availability and the integration of drought risk into our broader operational risk management strategy.

Our assessment through the WRI Aqueduct platform highlights baseline water depletion, the net loss of water that does not return to the system, as a key driver of water stress in several of our operating regions. To address these risks, GRUMA has structured its actions around mitigation, adaptation, and innovation:

Mitigation

- We implement strict consumption permits and conduct regular water balance assessments to ensure that water withdrawals do not exceed

replenishment levels.

- Our operations comply with local and national regulatory frameworks, supported by regular external audits, to ensure that water use remains sustainable and within permitted thresholds.
- We have installed wastewater treatment systems that reduce discharges and safeguard surrounding ecosystems.

Adaptation

- To respond to regional water scarcity, we developed self-sufficiency solutions for wastewater treatment and reuse:
 - a) Oxidation lagoons with agricultural irrigation, using processes such as hydro screening, centrifugation, hydrolysis, anaerobic and aerobic treatments, and clarification.
 - b) Compact treatment processes, which employ anaerobic and aerobic fermentation reactors, clarifiers, and centrifugal separators, enabling safe discharge into municipal sewage systems.

These systems allow us to operate under variable water availability conditions, reducing reliance on freshwater withdrawals.

Innovation

- GRUMA has achieved a 70% reduction in water consumption in its cooking processes, from 5.07 m³ per ton of corn to 1.5 m³ per ton, compared to traditional methods.
- We continue to invest in Research & Development to design new technologies that further minimize wastewater discharges and improve water efficiency across our operations.
- In 2024, we allocated over U.S. \$10.2 million to projects aimed at advancing water efficiency, recycling, and sustainable water use practices.

As a result of these practices, we achieved a 15% reduction in water

withdrawals compared to 2023, while maintaining similar production levels.

Water discharges as a positive impact
Index Ref.: GRI: 303-2; ESRS E2-3.

These practices have a positive impact on GRUMA's operations, as they allocate a significant portion to irrigation activities, thereby contributing to water reuse. In 2024, this represented 66% of total water discharges. While there could be a

negative impact within the value chain, this is not currently considered significant.

Nevertheless, we maintain ongoing systematic monitoring and compliance with strict regulations to strengthen good water management practices. In 2024, 99.1% of our water discharges underwent primary, secondary, and/or tertiary treatment.

WATER DATA
Index Ref.: GRI: 303-3, 4, 5; ESRS E3-4; SASB: FB-AG-140a.1, FB-PF-140a.1.

Total water withdrawals in m³

Sources	2024	2023	2022
Surface water: rivers, lakes and natural wells	597,925	733,273	738,198
Municipal supply	2,444,824	3,636,521	2,230,663
Renewable groundwater	4,504,302	3,509,789	4,950,322
TOTAL	7,547,051	7,879,583	7,919,183

Total water discharges in m³

Sources	2024	2023	2022
Irrigation water	2,697,277	2,826,131	2,749,243
Brackish surface water	79,800	160,787	214,642
Municipal network	1,154,232	1,004,566	1,379,146
Water for third-party usage	135,394	320,381	-
TOTAL	4,066,704	4,311,865	4,343,031

In 2024, our water consumption was 3,480,347 m³; approximately 2.4 % less than in 2023.

Water consumption in water-stressed areas in 2024, in m³

	Withdrawal	Discharges	Consumption
Arid and low water use	39,643	24,898	14,745
Extremely High (>80%)	3,778,049	2,137,493	1,640,556
High (40-80%)	392,018	182,057	209,961
TOTAL	4,209,710	2,257,407	1,865,262

Index Ref.: SASB: FB-AG-440a.2

In 2024, water withdrawals in facilities located at High and Extremely High-water stress areas represented 56% of total withdrawals.

	2024	% vs total	2023	% vs total
Withdrawals	4,209,709 m3	56%	4,676,970 m3	59%
Total production	2,642,217 tons	57%	-	-

WITHDRAWALS WATER AVAILABILITY AND FOR GRAIN CULTIVATION

During the materiality analysis, we identified a current negative impact in the upstream segment, particularly in intensive corn and wheat agriculture. Although our own operations perceive the water efficiency initiatives as positive, the upstream impact is significantly greater. This issue has been classified as a potential financial risk across the value chain, mainly reflected in operating expenses (OPEX), due to growing scarcity and reduced predictability of water access, especially in supplier regions affected by droughts. We have partially mitigated this risk through strategies such as diversifying sources of corn and collaborating with our main suppliers.

ACTIONS WITH SUPPLIERS TO ADDRESS WATER-RELATED IMPACTS

In 2023, GRUMA formalized the Sustainability Project to strengthen sustainable agri-food systems in intensive production settings. This initiative builds on five years of collaboration with the International Maize and Wheat Improvement Center (CIMMYT) and reflects our long-term commitment to agricultural resilience.

The project advances sustainability through three focus areas:

- 1. Alignment with sustainability principles:** Encouraging practices such as conservation and regenerative agriculture.
- 2. Continuous improvement in agricultural practices:** Ensuring alignment with GRUMA's agricultural quality standards.
- 3. Capacity development:** Training internal technical teams and producers to accelerate adoption of sustainable methods.

The program is guided by key performance indicators (KPIs) in four resource areas: air quality, water use efficiency and quality, soil health, and biodiversity.

In the United States, our subsidiary Azteca Milling L.P. (AMLPL) is expanding these efforts to contracted producers. AMLPL is conducting surveys covering 25% of all suppliers to evaluate current practices and accelerate the adoption of sustainability measures. Our target is to ensure that 20,000 acres of production integrate at least one sustainability practice per acre, tailored to local conditions.

Examples of practices being promoted include:

- **Soil conservation** through no-till and reduced tillage methods.
- **Water conservation** via high-efficiency irrigation systems.
- **Erosion prevention** with cover crops, erosion-control structures, and buffer strips.
- **Nutrient management** through optimized nitrogen applications and stabilized formulations.

In parallel, AMLPL is raising awareness of sustainable agriculture by sharing knowledge from universities, the USDA, and other expert institutions, helping producers integrate environmentally responsible methods across diverse production regions.

E4 BIODIVERSITY AND ECOSYSTEMS: SUSTAINABLE AGRICULTURE

As a global food company, GRUMA recognizes its reliance on biodiversity and ecosystems, particularly in agricultural sourcing regions and in the areas surrounding our production facilities. Climate change, land degradation, and competition for natural resources further increase the need for managing biodiversity-related risks and seizing opportunities for conservation and restoration.

Identified IROs	Category	Value chain stage	Time Horizon
Dependencies on ecosystems services	<ul style="list-style-type: none"> - Current negative impact ! Current financial risk 	Upstream, Own operations, Downstream	ST-MT-LT
Climate change and its effects on biodiversity	<ul style="list-style-type: none"> - Current negative impact ! Potential financial risk 	Upstream	MT-LT
Soil degradation as a consequence of soil conversion	<ul style="list-style-type: none"> - Current negative impact 	Upstream	ST-MT-LT
Freshwater-use change for irrigation practices in crops	<ul style="list-style-type: none"> - Current negative impact 	Upstream	ST-MT-LT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: GRI: 3-3, 101-4, 5, 6, 7, 8, 304-2, 304-3, 308-1, 308-2; ERS E4, E6, G1-2; SASB: FB-PF-440a.2, FB-AG-440a.1.

Biodiversity-related risks have long been part of GRUMA's awareness as an agribusiness company, given our reliance on natural resources for the cultivation of corn, wheat, and other raw materials. In 2024, as part of our ongoing collaboration with CIMMYT in Mexico, we strengthened our ability to identify and address these risks through projects that connect regenerative practices with measurable outcomes in the field.

The program is designed to generate positive impacts on soil health and farmers livelihoods, while also reducing climate- and biodiversity-related risks.

The following components have been identified as priorities:

- Soil health: Measuring organic matter content to evaluate soil fertility and resilience.
- Climate change: Estimating CO₂e emissions per ton of grain, using methodologies aligned with IPCC models.
- Efficient water use: Monitoring withdrawals and consumption in irrigation and production systems.
- Biodiversity: Tracking the responsible use of pesticides and promoting efficient nitrogen application to reduce environmental impacts.
- Means of living: Assessing agricultural profitability and productivity to ensure sustainable livelihoods for farmers.

Additionally, in 2024, the double materiality analysis confirmed that biodiversity-related risks and impacts are among the most relevant for GRUMA and our stakeholders. The assessment revealed that the most significant pressures are concentrated in the upstream value chain, where agricultural practices directly interact with ecosystems. Key drivers include land use change, soil degradation, water withdrawals, and the potential loss of local biodiversity.

Although these impacts occur outside our direct operations, they have the potential to significantly affect the resilience, stability, and continuity of our production and supply chains. This illustrates the value of engaging proactively with farmers and suppliers to manage these risks.

At the same time, the analysis identified opportunities to strengthen our agricultural partnerships and scale practices that support soil health, water conservation, and biodiversity preservation. These actions not only mitigate upstream risks but also reinforce long-term supply security and demonstrate our commitment to building more sustainable food systems. This comprehensive assessment now serves as a baseline for our future alignment with the TNFD framework.

ACTIONS TO BOOST OUR FOCUS ON SUSTAINABLE AGRICULTURE

These impacts and risks are directly connected to our ongoing sustainable agriculture projects, which we are

transforming into opportunities for growth and deeper engagement with our suppliers.

As part of our sustainability strategy, and building on the long-term collaboration with *CIMMYT*, *SADER*, and *INIFAP*, we have advanced a comprehensive agenda to mitigate the risks associated with climate change, soil degradation, water scarcity, and biodiversity loss across our value chain.

PROMOTING SUSTAINABLE AND REGENERATIVE AGRICULTURE

Index Ref.: GRI: 101-2, 3; E3-2, E4 IRO-1, E4-1, E4-2, E4-3; SASB: FB-AG-430a.2, FB-PF-430a.2.

MEXICO

Since 2018, GRUMA has worked with *CIMMYT* to align its supplier programs with the principles of sustainable agriculture. This approach emphasizes soil health, water efficiency, biodiversity, and climate resilience, providing a structured methodology to guide farmers toward sustainable practices. A baseline was developed for our sourcing regions in Sinaloa and Sonora, supported by the design of indicators covering soil organic matter, GHG emissions, water use, pesticide application, and yields. These indicators allow us to track progress and document improvements at the farm level.

Capacity Development and Farmer Support

We recognize that lasting change in agriculture requires not only new technologies but also the empowerment of the people who work the land and support producers daily. For this reason, in 2024 we launched the *Técnico Certificado en Agricultura Sustentable* (TC-AS) program, developed in partnership with *CIMMYT*.

The TC-AS program is designed to create a multiplier effect across our value chain by training technical advisors, those who directly support farmers, to become specialists in regenerative and sustainable agriculture. These advisors are equipped to guide producers in adopting practices that improve soil health, reduce environmental impacts, and strengthen the long-term resilience of farming systems.

A Structured, Year-Long Training

The program runs through an entire agricultural cycle, combining classroom learning, field demonstrations, and hands-on application. Its curriculum covers priority topics identified during GRUMA's 2024 capacity needs assessment, including:

- Soil fertility and organic matter recovery.
- Integrated pest and weed management with reduced agrochemical use.
- Water and soil conservation practices.
- Climate-smart agriculture, including carbon and water footprint measurement.
- Digital agriculture and precision tools for decision-making.
- Post-harvest practices to preserve quality and reduce losses.

Practical learning takes place in Innovation Hubs and demonstration plots, where participants can test and apply practices under real production conditions, working side-by-side with *CIMMYT* experts and farmers.

Empowering a New Generation of Advisors

In its inaugural edition, 20 technical advisors from GRUMA enrolled in the TC-AS program. Their participation reflects the company's commitment to building internal technical capacity that extends beyond compliance, positioning advisors as leaders of change in rural communities.

These first participants will be the foundation of a larger network of certified technicians who can replicate and expand sustainable practices across sourcing regions.

The launch event, held at CIMMYT's headquarters in El Batán, underscored the urgency of investing in capacity development to tackle challenges such as climate change, soil degradation, water scarcity, and food security. The program was presented not only as a training effort, but as a strategic pillar of GRUMA's sustainability vision.

Driving Systemic Impact

The TC-AS program is expected to deliver impacts that extend well beyond individual training:

- Scaling regenerative practices: by embedding certified technicians in regions where GRUMA sources maize and wheat flour, ensuring knowledge is transferred directly to producers.
- Improving ecosystem health: through practices that conserve water, restore soils, and protect biodiversity, while reducing GHG emissions.
- Strengthening local livelihoods: by providing producers with tools to reduce costs, improve yields, and meet growing sustainability expectations from regulators and markets.

Looking Ahead

As this program evolves, GRUMA envisions expanding participation beyond internal advisors to include suppliers and external partners, thereby creating a regional network of sustainability champions. By embedding sustainability

expertise within its agricultural base, GRUMA is not only safeguarding its supply of raw materials but also contributing to the resilience of farming communities and ecosystems in Mexico and beyond.

The TC-AS program is thus more than a training initiative; it is a cornerstone of GRUMA's strategy to integrate sustainability into the core of food systems, ensuring that the benefits of regenerative agriculture reach producers, communities, consumers, and the environment alike.

Strengthening Innovation Through other Alliances

In 2024, GRUMA joined efforts with the *Parque Agro Tecnológico Xonotli*, a public-private initiative located in Guanajuato, Mexico, designed to integrate knowledge, technology, and innovation in the agricultural sector. The park spans over 970 hectares across Salamanca, Santa Cruz de Juventino Rosas, and Villagrán and seeks to serve as a hub where education, research, and production converge to support small and medium-sized producers.

Through this collaboration, GRUMA is contributing to a model that combines technological development with dual education, ensuring that agricultural innovation not only improves productivity and value creation in basic cereals but also strengthens the training of future professionals in the sector. The partnership involves seed companies, universities, and research institutions, all working together to promote technology transfer, improve academic and technical training, and increase employability for graduates entering the agricultural workforce.



TARGETS AND METRICS – MEXICO AGRICULTURE PROGRAMS

Component	Indicator	Baseline / Current Status	Target / Goal	Time Horizon	Methodology / Source
Soil Health	Organic matter content in soil (%)	Measured in supplier farms	Increase organic matter	2030	Soil sampling (0–30 cm)
Climate Change	GHG emissions (t CO ₂ e per ton of grain)	Estimated with IPCC models	Reduce GHG intensity per ton of grain	2030	Cool Farm Tool / e-Agrology
Water Resources	Water use efficiency (m ³ /ton grain)	Regional baseline established	Reduction in irrigation water use	2030	Flow meters, irrigation records
Biodiversity	Responsible pesticide use	Ongoing pesticide monitoring	Phase out high-risk pesticides	2030	Pesticide use records, EIQ Index
	Nitrogen use efficiency (kg N/ton grain)	Current fertilization practices	Nitrogen efficiency	2030	Fertilizer application records
Means of Living	Yield & profitability (\$MXN/ha)	Baseline yields measured	Improve farmer profitability	2030	Agronomic logs, profitability surveys

USA: Azteca Milling

Supplier Engagement and International Agriculture Projects – U.S.

As part of our commitment to promoting regenerative and sustainable agriculture across our value chain, AMLP works to strengthen its supplier engagement and implement structured sustainability programs with corn producers. These initiatives provide a clear view of current practices, establish baselines, and enable us to measure and accelerate progress toward climate, water, soil, and biodiversity goals.

2024 Sustainability Survey and Baseline Assessment

In 2024, AMLP conducted its first Sustainability Survey with contracted corn producers. The process combined visual assessments with in-depth producer interviews to capture quantitative and qualitative information on farming practices, yields, and operational conditions. Farmers were evaluated across categories including soil health, irrigation and water use efficiency, fertilizer and pesticide application, biodiversity, and farm management.

Each practice was rated on a scale ranging from “Very poor” to “Exceptional”, allowing us to establish a baseline

of sustainability performance across contracted acres. In addition to quantitative yield and acreage data, farmers provided contextual insights that support a more nuanced understanding of challenges and opportunities. This framework now serves as the foundation for monitoring improvements and directing technical support to producers where it is most needed.

Corn Sustainability Program (2024–2025)

The survey results have been integrated into AMLP’s broader Corn Sustainability Program, which builds on the regenerative agriculture model already implemented in Mexico with *CIMMYT*. The program focuses on:

- Soil health through practices such as reduced tillage, crop rotation, cover crops, and organic matter measurement.
- Water efficiency by optimizing irrigation methods and evaluating water stress impacts.
- Nutrient efficiency via improved nitrogen management and reduced pesticide reliance.
- Climate resilience by calculating CO₂e emissions per ton of grain using IPCC methodologies and tracking reductions over time.
- Producer livelihoods by incorporating farmer profitability and resilience as core program metrics.

This approach ensures that sustainability actions not only protect ecosystems but also strengthen the economic viability of contracted farmers.

2025 Irrigation Efficiency Initiative

Recognizing water scarcity as a critical risk for U.S. corn production, AMLP will launch a dedicated Irrigation Efficiency Initiative in 2025. This project will assess current irrigation practices, including surface, pivot, and drip systems, across

supplier farms and identify opportunities to transition toward more efficient technologies.

Pilot projects will test alternative irrigation methods in areas facing high water stress, with data collected on baseline withdrawals, application efficiency, and yield response per unit of water. The initiative aims to reduce water stress risks highlighted by the WRI Aqueduct platform and insurance risk assessments, while also helping to ensure a stable water supply in the long run.

TARGETS AND METRICS –U.S. AGRICULTURE PROGRAMS

Component	Indicator	Baseline / Current Status	Target / Goal	Time Horizon	Methodology / Source
Farmer Engagement	Farmers surveyed on sustainability criteria	300+ survey responses in 2024	100% of supplier farmers engaged	Annual	AMLP survey system
Soil Health	Conservation tillage adoption	Baseline survey results	40% adoption across AMLP farms	2027	Supplier self-reports
Water Use	Irrigation project (new initiative)	Diagnostic completed 2024	Full implementation in 2025	2025	Irrigation Overview project
Biodiversity	Pollinator & habitat support practices	Some farms already engaged	Scale to all suppliers by 2028	2028	AMLP survey responses
GHG Emissions	Tracking of fertilizer and fuel use	Data from survey collected	-15% GHG intensity per ton grain	2030	Supplier survey + modeling

To strengthen the sustainability of our corn supply chain in the U.S., we have set measurable targets and defined indicators to monitor progress in line with ESRS E1 (Climate Change), ESRS E3 (Water and Marine Resources), and ESRS E4 (Biodiversity). These metrics also build on the data collected in our 2024 Sustainability Survey and will guide the implementation of projects through 2025.

CENTRAL AMERICA

In 2024, GRUMA Central America launched the “*Creciendo con Nuestros Proveedores*” program, designed to build awareness and strengthen sustainability practices across the regional supply chain. The initiative responds to the growing expectations of customers, investors, and regulators for transparent and responsible value chains, while reinforcing GRUMA’s long-standing commitment to integrity and sustainable growth. The program focuses on empowering suppliers to understand and manage the environmental, social, and governance impacts associated with their activities.

Through training sessions and collaborative workshops, suppliers are guided to:

- Identify the impacts generated from the business model and map stakeholder responsibilities.
- Incorporate sustainability to ensure business continuity, resilience, and adaptability over time.
- Create positive effects for consumers and the environment while contributing to shared economic, social, and environmental value.
- Embed transparency and integrity in their operations to mitigate risks and strengthen trust.

The training integrates international standards such as SMETA (Sedex Members Ethical Trade Audit) under the ETI Code principles, Costco's supplier requirements, BSCI, and Nutresa/SWA benchmarks.

Suppliers are introduced to critical themes, including:

- Labor rights and decent work (employment of free choice, prohibition of child labor, non-discrimination, working hours, wages, and benefits).
- Health and safety standards for workers.

- Environmental management and good practices.
- Business ethics, human rights, and accountability mechanisms.

By embedding these practices, the program not only helps mitigate potential risks, such as labor non-compliance or environmental infractions, but also positions GRUMA's suppliers to meet the expectations of global markets and customers. Ultimately, it contributes to a more resilient and responsible regional value chain.

TARGETS AND METRICS – CENTRAL AMERICA AGRICULTURE PROGRAMS

Component	Indicator	Baseline / Current Status	Target / Goal	Time Horizon	Methodology / Source
Capacity Building	Farmers trained in sustainable practices	200+ participants in 2024	1,000 farmers trained	2028	Training attendance & curricula
Soil Health	Adoption of conservation tillage (%)	Pilots launched in Guatemala	50% adoption across supplier farms	2030	Farmer self-reports, field visits
Water Resources	Irrigation improvements	Initial diagnostics conducted	Launch 5 irrigation efficiency pilots	2025	Field monitoring, project reports
Biodiversity	Agrochemical reduction	Ongoing awareness programs	-25% agrochemical use by 2028	2028	Surveys & supplier data
Livelihoods	Income diversification projects	Pilot initiatives ongoing	Implement in 3 countries	2027	Monitoring farmer household data

EUROPE: Azteca Milling

In Europe, GRUMA operates through Azteca Milling Europe (AME), where sustainability in sourcing corn has become a central priority. In 2024, AME formalized its Farming Sustainability Program 2025, designed to ensure that all corn procurement aligns with international sustainability standards and with the requirements of key customers such as Unilever, Nestlé, and PepsiCo. The program builds on the Farm Sustainability Assessment (FSA) of the SAI Platform, which provides a structured methodology to evaluate and certify sustainable practices at the farm level. To date, 12.7% of corn sourced in Italy has already achieved FSA certification, with 40 farmers attaining silver-level performance. These certified volumes cover 100% of Unilever's requirements and 10% of PepsiCo's targets

and are in the process of alignment with Nestlé's sustainability framework.

In 2025, AME initiated a pilot project in Turkey involving six farmers, representing approximately 2% of total corn volume. The objective is to test and expand regenerative agricultural practices, focusing on soil health, biodiversity, and pollution prevention, in preparation for broader rollout across the region. The program also considers opportunities for direct farmer engagement, depending on the available sourcing models. In Ukraine, for example, the potential exists to expand direct contracts with farmers instead of traders, improving traceability and ensuring sustainability standards are met. However, current geopolitical conditions have temporarily delayed implementation in this region.

The European program highlights GRUMA's commitment to supporting farmers in adopting regenerative practices that improve soil health, conserve biodiversity, and reduce environmental impacts, while also ensuring compliance with evolving customer and

regulatory expectations. The strategy is to progressively expand certification coverage and pilot innovative practices, securing both supply chain resilience and long-term alignment with sustainability standards across Europe.

TARGETS AND METRICS – EUROPE AGRICULTURE PROGRAMS

Component	Indicator	Baseline / Current Status	Target / Goal	Time Horizon	Methodology / Source
Farmer Engagement	Farmers involved in pilot program	Program launch: 2025	200+ farmers by 2027	2027	Program participation logs
Soil Health	Organic matter & soil testing	Baseline assessment 2025	Increase soil organic matter by +10%	2030	Soil sampling
Water Resources	Irrigation & water efficiency	Pilot studies ongoing	20% water efficiency improvement	2029	Farm-level reporting
Biodiversity	Hedgerows, buffer strips, habitat creation	Launched in selected regions	1,000+ hectares with biodiversity measures	2030	Field verification
GHG Emissions	Low-carbon farming adoption	Pilots in Europe	-20% GHG per ton of grain	2030	Lifecycle assessment

OTHER ACTIONS RELATED TO BIODIVERSITY HEALTH

Index Ref.: GRI: 304-3, 4; ESRS E4-3, E4-4, E4-5.

Conservation of *El Sabinal* National Park

El Sabinal National Park represents a cultural heritage site and a key ecological area for the municipality of Cerralvo, Nuevo León. Originally preserved for its scenic value and community enjoyment, the park encompasses a unique forest of sabino trees (*Taxodium mucronatum*) sustained by natural water sources, which historically created a microclimate that favored early human settlements in the region.

Over time, human activities have reduced and fragmented this forest, leaving only a relic ecosystem. Today, *El Sabinal* is also the last known natural refuge for the *acocil regio* (*Procambarus regiomontanus*), an endemic freshwater crayfish now classified as endangered under the NOM-059-SEMARNAT-2010 and as critically endangered by the IUCN Red List.

Conservation Programs and Actions

In recognition of its ecological importance, several initiatives have been

implemented to protect and restore *El Sabinal*:

- **Acocil Regio Conservation Program:** Since 2008, in collaboration with CONANP, local authorities, and the Universidad Autónoma de Nuevo León, a captive breeding laboratory was created to reproduce and reintroduce *P. regiomontanus* into its natural habitat. In 2020, the project received official recognition as a Wildlife Conservation Management Unit (UMA). The laboratory maintains controlled breeding conditions, including water quality monitoring, diet bioassays, and competition studies against invasive species such as *P. clarkii*.
- **Public Education and Awareness:** An exhibition aquarium inside the park educates visitors on the status of the species and its ecological relevance. Local youth and schools participate in summer courses and awareness campaigns, which successfully eliminated the cultural practice of consuming the crayfish.
- **Reinforcement of Sabino Forests:** Approximately 800 sabino trees are distributed within the park, with 25% of them strengthened using

biostimulants (Phitosan 40, Biofish, RapiGro). This treatment promoted regeneration and increased carbon capture capacity. It is estimated that the forest now absorbs ~130 tons of CO₂ annually, contributing to climate mitigation.

- **Control of Invasive Species:** Ongoing efforts include the removal of red-eared slider turtles (*Trachemys scripta elegans*), invasive palm species, and carrizo grass, all of which pose threats to native biodiversity.
- **Population Monitoring:** Monthly sampling of *P. regiomontanus* populations and biodiversity monitoring campaigns are conducted to track ecosystem health. Data includes sex ratios, growth, and survival rates, enabling adaptive management of reintroduction strategies.

The park also harbors 4 species of reptiles, with the Texas tortoise (*Gopherus berlandieri*) notably listed as threatened. Aquatic life includes two species of fish: the common molly and mosquito fish. Among the amphibians, the Rio Grande leopard frog (*Lithobates berlandieri*) has been identified and is subject to special protection. Of particular concern is the crustacean population, where the red

swamp crawfish (*Procambarus clarkii*) poses an invasive threat, competing with the native and endangered *Acocil regio* (*Procambarus regiomontanus*). Flora within the park includes 14 identified species such as the *Chinese privet*, *sandpaper tree*, *poplar*, among others, enriching the park's botanical diversity. This diverse biota emphasizes the importance of conservation efforts within *El Sabinal* to maintain ecological balance and protect these species for future generations.

Results and Outlook

Thanks to these programs, *El Sabinal* now serves as a living laboratory for conservation. It not only preserves an endangered species and protects a historic sabino forest, but also provides educational and recreational opportunities for local communities. Looking ahead, efforts will focus on identifying and securing additional habitats for the reintroduction of *P. regiomontanus*, expanding the forest reinforcement program, and strengthening partnerships with academic and social actors. This initiative reflects GRUMA's broader commitment to biodiversity conservation, ecosystem resilience, and community engagement, linking environmental stewardship with cultural heritage preservation.

Component	Indicator	Baseline / Current Status	Target / Goal	Time Horizon	Methodology / Source
Forest Conservation	Number of sabinos (<i>Taxodium mucronatum</i>) preserved in the park	~800 trees, 25% reinforced with biostimulants	Reinforce 100% of trees by 2027	2027	Park inventory & biostimulant application records
	Annual CO ₂ absorption capacity	~130 tons of CO ₂ /year	Increase capacity through forest reinforcement	Ongoing	Estimated carbon capture per tree × population
Species Protection	<i>P. regiomontanus</i> natural populations	Only one known population (<i>El Sabinal</i>)	Establish 8 new populations via reintroduction	2030	UMA monitoring & reintroduction program
	<i>P. regiomontanus</i> captive breeding success rate	Laboratory established with 10 tanks, regular breeding	80% survival rate in reintroduction projects	2026	UMA records, survival monitoring
Invasive Species Control	Removal of invasive species (e.g., <i>P. clarkii</i> , red-eared slider turtles, palm, carrizo)	Ongoing eradication programs	Reduce invasive species presence by 90%	2028	Field monitoring, capture & removal reports
Biodiversity Monitoring	Species recorded in biodiversity monitoring (birds, mammals, reptiles, insects)	Qualitative monitoring program in place	Establish baseline list & annual updates	2025 onward	Field brigades with visual ID and digital tools
Community Engagement	Number of children/youth involved in education programs	Annual summer courses & school activities ongoing	Reach 500+ students per year	Annual	Education program participation records
Awareness & Outreach	Visitors informed about conservation through aquarium/exhibits	Aquarium built (2.5 m)	Maintain 100% of visitors exposed to messaging	Ongoing	Visitor data & program reports

E5 CIRCULAR ECONOMY: PACKAGING

As a global food company, packaging plays a critical role in protecting the quality, safety, and freshness of our products. At the same time, we recognize the environmental footprint associated with packaging materials and the growing need to transition toward more circular solutions. For GRUMA, circular economy principles are not only about reducing waste but about designing packaging systems that maximize resource efficiency, extend material life cycles, and minimize environmental impact.

Identified IROs	Category	Value chain stage	Time Horizon
Packaging materials lifecycle	- Current negative impact	Upstream, Own operations, Downstream	ST-MT-LT

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Index Ref.: ESRS: E5 IRO-1, E5-6.

Packaging represents a current negative impact for GRUMA, particularly in the downstream stage of the value chain, due to the generation of plastic waste and its contribution to environmental pollution. While some of our packaging solutions are recyclable, in many markets there is insufficient infrastructure to ensure their effective recovery and reuse. This gap increases the environmental footprint of packaging and magnifies its impact, given the global volume of packaged products, including tortillas, flours, and other processed foods. Around 50% of our products (sales) require virgin plastic packaging.

From a financial materiality perspective, this issue does not currently represent a significant risk for GRUMA. The reasons include:

- Binding packaging regulations have not yet generated major impacts in our key markets.
- No sanctions, trade restrictions, or sales losses have been reported to date in connection with packaging.
- Our product portfolio is not directly linked to categories prioritized under current bans or restrictions, such as single-use plastics in certain consumer goods sectors.

Nevertheless, the environmental relevance of this issue remains high. Despite pilot initiatives with recyclable or compostable packaging in specific markets, the volume of single-use packaging remains substantial across our operations. Moreover, in Latin America and the United States, gaps in regulation and waste management infrastructure slow the transition toward sustainable packaging, limiting immediate financial pressure but maintaining significant environmental impact.

This topic is particularly important for Mission Foods, given the scale and visibility of its packaged products in global markets. Addressing packaging impacts is therefore not only a matter of compliance, but also of strengthening consumer trust, responding to evolving stakeholder expectations, and advancing our contribution to the circular economy.

POLICIES AND ROLES

Index Ref.: ESRS: E5-1_01, 02.

Environmental considerations are fully integrated into our Environmental Management Policy, which guides how we identify, measure, and manage potential impacts across our operations. While there is no standalone declaration specific to each aspect, our policy ensures that operational controls are established

to prevent or mitigate environmental impacts. These controls include resource efficiency measures, emissions monitoring, preventive maintenance, wastewater treatment, and comprehensive waste management practices.

Through this policy framework, responsibilities are clearly defined within our operations, ensuring that environmental performance is systematically addressed and continuously improved.

ACTIONS TO MITIGATE IROs

Index ref.: GRI: 3-3; ESRS E5-1, E5-2, E5-3; SASB: FB-PF-410a.2.

Across several business divisions, we already rely on mono-material packaging, particularly in nixtamalized corn flour, tortillas, and tostadas, where recyclability is more accessible. However, in the chips and snacks segment, certain packaging formats remain multilayer or multi-material, which complicates recycling and recovery.

Looking ahead, we are working to integrate innovative solutions that maintain food safety and product quality, while advancing sustainability:

- Compostable materials: replacing plastics in handling processes

(e.g., stretch and shrink films) and testing compostable options in consumer-facing packaging, paired with communication campaigns to support correct disposal.

- Post-consumer recycled content: incorporating certified recycled materials where food-safety regulations allow, ensuring compliance without compromising quality.
- Increased recyclability: extending mono-material solutions into chips and snacks, and piloting high-barrier recyclable paper alternatives.
- Lightweighting and efficiency: reducing packaging thickness and minimizing headspace, while safeguarding consumer confidence in product safety and shelf life.

Although current financial risks linked to packaging regulations remain limited across our main markets, the environmental and reputational implications make this a priority. By combining innovation, certified suppliers, and continuous evaluation of new technologies, GRUMA is laying the foundation for a packaging model that not only protects our products but also contributes to reducing plastic waste and environmental impact globally.

Index Ref.: ESRS E5-4; SASB: FB-PF-410a.1.

	2024	% vs total
Total weight of packaging - Tons of plastic acquired	1,922.33	100%
Technically recyclable	-	98%

TARGETS AND METRICS

Index Ref.: ESRS MDR-T, E5-3.

Component	Baseline / Current Practice	Target / Goal	Metric/Indicator	Time Horizon
Monomaterial packaging	Used in corn masa flour, tortillas, tostadas	Expand use into chips & snacks	% of products using mono-material packaging	2026
Compostable packaging	Pilot stage	Introduce in product handling and consumer packaging	Tons of compostable material adopted	2025-2027
Post-consumer recycled content	Limited due to food safety	Adopt where regulations allow	% recycled content in packaging (certified)	2025-2028
Recyclable paper alternatives	Testing stage	Scale use in high-barrier packaging	Number of pilot projects transitioned	2026
Packaging lightweighting	Ongoing	Reduce headspace and thickness without affecting food safety	% reduction in packaging material per unit sold	Annual

WASTE MANAGEMENT

Index Ref.: GRI: 301-2, 306-1 to 5; ESRs: E5-5, E5-1, E5-2, E5-3.

We are committed to advancing sustainability through efficient waste management, recognizing its critical role in protecting the environment, supporting community well-being, and ensuring long-term economic value. By promoting responsible waste practices, we work to reduce waste generation, increase resource recovery, and minimize environmental impacts. These efforts not only deliver cost efficiencies and positive environmental outcomes but also strengthen the resilience and success of our business.

Just as we take responsibility for the waste associated with our products in the packaging phase, we also prioritize the proper management of operational waste. To this end, we implement a range of initiatives across our facilities and food processing activities. These include recycling materials, converting used oils into biofuels, and advancing a circular economy approach by reprocessing residual materials into new production batches or transforming byproducts into animal feed. Reflecting the effectiveness of these initiatives, in 2024 we successfully recycled 73% of our total waste (not including waste sold as animal feed).

Waste (tons)

	2024	2023	2022
Waste sold as animal feed	225,500	234,353	242,722
Total waste generated	66,903	102,210	92,997
Trash sent to landfill	17,541	43,523	10,116

Hazardous waste (tons)

	2024	2023	2022
Generated	258	172	334
Recycled	6.13	-	195
Disposed	251	172	139

Recycled materials (tons)

	2024	2023	2022
Wood	3,025	21,205	254.53
Cardboard and paper	4,373	2,689	1,331
Metal	1,174	18,527	171.53
Plastic	1,250	885	443
Electronic	1.96	118	-
Sludge	33,126	27,975	-
Special handling waste	326	1,327	-
Others	5,826	4,026	79,567
TOTAL	49,103	58,516	82,881

GRI, ESRS AND SASB

INDEX

This GRI Content Index has been prepared in accordance with the most recent versions of the GRI Standards in force for the reporting period. It provides a transparent overview of how GRUMA addresses each applicable disclosure, ensuring consistency, completeness, and traceability of reported information.

To enhance interoperability and facilitate regulatory and investor use, this index includes a systematic cross-reference between GRI disclosures and the corresponding datapoints under the European Sustainability Reporting Standards (ESRS), as well as the Sustainability Accounting Standards Board (SASB) Standards relevant to GRUMA's activities, specifically FB-AG | Agricultural Products and FB-PF | Processed Foods. This cross-check supports alignment across global sustainability reporting frameworks and enables users to efficiently identify overlapping and complementary requirements.

In addition, the GRI Content Index identifies the United Nations Sustainable Development Goals (SDGs) to which each disclosure contributes, reflecting GRUMA's commitment to advancing sustainable development through its business strategy, operations, and value chain. This integrated approach allows stakeholders to better understand how the company's sustainability performance and impacts align with global priorities.

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Addressed
ORGANIZATIONAL PROFILE				
GRI 2-1 Organizational details	Pages 13 and 17.		FB-AG-000.B Number of processing facilities.	
GRI 2-2 Entities included in the organization's sustainability reporting	Page 8. The information presented in this report corresponds to the same entities included in GRUMA's 2024 annual report: https://www.gruma.com/media/729234/reporte_anual_gruma_2024_ingl_s_-_versi_n_final_con_anexos.pdf	ESRS 1 §15.1; ESRS 2 BP-1 §5 (a) and (b) i		
GRI 2-3 Reporting period, frequency and contact point	Pages 8 to 10.	ESRS 1 §73		
GRI 2-4 Restatements of information	There are no restatements of information in this report in comparison to 2023.	ESRS 2 BP-2 §13, §14 (a) to (b); E1-6 §47		
GRI 2-5 External assurance	This report does not have external assurance.			
GRI 2-6 Activities, value chain and other business relationships	Page 17.	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)		
GRI 2-8 Workers who are not employees	Workers who are not employees in GRUMA do not represent more than 2% of the entire workforce.	ESRS S1-7 §55 to §56		
GRI 2-10 Nomination and selection of the highest governance body	Pages 27 to 29.			
GRI 2-11 Chair of the highest governance body	Pages 27 to 29.			
GRI 2-14 Role of the highest governance body in sustainability reporting	Pages 27 to 29.	ESRS 2 GOV-1 §AR 3 (a) ii and iv; IRO-1 §53 (d)		
GRI 2-15 Conflicts of interest	Pages 27 to 29.			
GRI 2-17 Collective knowledge of the highest governance body	Pages 27 to 29.	ESRS 2 GOV-1 §23		SDG 16: Peace, justice and strong institutions
GRI 2-19 Remuneration policies	This information is confidential	ESRS 2 GOV-3 §29 (a) to (c); E1 §13		
GRI 2-20 Process to determine remuneration	This information is confidential	ESRS 2 GOV-3 §29 (e)		
GRI 2-21 Annual total compensation ratio	This information is confidential	ESRS S1-16 §97 (b) to (c)		
GRI 2-22 Statement on sustainable development strategy	Pages 6, 7, 13, 17, 20, 63.	ESRS 2 SBM-1 §40 (g)		SDG 17: Partnerships for the goals
GRI 2-25 Processes to remediate negative impacts	Pages 24 and 25. Also, please see in each section of the report, where the title reads: "Management of Impacts, Risks and Opportunities".	S1-1 §20 (c), §AR 17 (g); S1-3 §32 (a), (b) and (e), §AR 31; S2-1 §17 (c); S2-3 §27 (a),(b) and (e), §AR 26; S2-4 §33 (c); S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)		
GRI 2-27 Compliance with laws and regulations	GRUMA complies with all regulations in the countries it has operations in.	ESRS 2 SMB-3 §48 (d); E2-4 §AR 25 (b); S1-17 §103 (c) to (d) and §104 (b)		
GRI 2-28 Membership in associations	Pages 30 and 31.	ESRS 1 §11 and pursuant to MDR-M.		
GRI 2-29 Approach to stakeholder engagement	Pages 6, 7 and 21.	ESRS 2 SMB-2 §45 (a) i to (a) iv; S1-1 §20 (b); S1-2 §27 (e)and §28; S2-1 §17 (b); S2-2 §22 (e) and §23; S3-1 §16 (b); S3-2 §21 (d) and §22; S4-1 §16 (b); S4-2 §20 (d) and §21		
GRI 415-1 Political contributions	Page 31.	Not material.		
GRI 3-1 Process to determine material topics	Pages 17 to 19.	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv		
GRI 3-2 List of material topics	Pages 17 to 19.	ESRS 2 SBM-3 §48 (a) and (g); BP-2 §17 (a)		
GRI 3-3 Management of material topics	Pages 17 to 19. Also, please see in each section of the report, where the title reads: "Management of Impacts, Risks and Opportunities".	See all references to this indicator throughout the index.		
GRI 201: Economic Performance 2016				
GRI 201-1 Direct economic value generated and distributed	Pages 10 and 11.	ESRS 2 SBM-1 §40 (b)		
GRI 201-4 Financial assistance received from the government	In 2024 GRUMA did not receive financial assistance from the government.			
GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	GRUMA provides an entry salary above the minimum wage required by law, regardless of employee's gender.	Not material.		SDG 5: Gender equality
GRI 202-2 Proportion of senior management hired from the local community	Approximately 75% of senior management come from the community (country) in places where GRUMA holds operations.	Not material.		SDG 8: Decent work and economic growth SDG 8: Decent work and economic growth
GRI 203-1 Infrastructure investments and services supported	Pages 51 to 55.	S3-4 §AR 37		SDG 2: Zero Hunger
GRI 203-2 Significant indirect economic impacts	Pages 51 and 56.	S1-4 §AR 41; S2- 4 §AR 37; S3-4 §AR 36; S4- 4 §AR 34		SDG 3: Good health and Well-being SDG 2: Zero Hunger SDG 3: Good health and Well-being

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Addressed
MATERIAL ISSUE: G1 Business Conduct				
GRI 2-9 Governance structure and composition	The Board's average tenure in 2024 was of 11.27 years.	ESRS 2 GOV-1 §21, §22 (a), §23; G1 §5 (b)		
GRI 2-12 Role of the highest governance body in overseeing the management of impacts	Pages 27 to 29.	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); G1 §5 (a)		
GRI 2-13 Delegation of responsibility for managing impacts	Pages 27 to 29.	ESRS 2 GOV-1 §22 (c) i and ii; GOV2 §26 (a); G1-3 §18 (c)		
GRI 2-16 Communication of critical concerns	Pages 27 to 29.	ESRS 2 GOV-2 §26 (a); G1-1 AR 1 (a); G1-3 §18 (c)		
GRI 2-23 Policy commitments	Pages 20, 21, 23 and 63.	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); SI-1 §19 to §21, §24 (c) and §AR 14; S2-1 §16 to §17, §19, and §AR 16; S3-1 §14, §16 to §17 and §AR 11; S4-1 §15 to §17, and §AR 13; G1-1 §7 and §AR 1 (b)		
GRI 2-24 Embedding policy commitments	Pages 14, 20, 21 and 63.	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); SI-4 §AR 35; S2-4 §AR 30; S3-4 §AR 27; S4-4 §AR 27; G1-1 §9 and §10 (g)		
GRI 2-26 Mechanisms for seeking advice and raising concerns	Page 35.	SI-3 §AR 32 (d); S2-3 §AR 27 (d); S3-3 §AR 24 (d); S4-3 §AR 24 (d); G1-1 §10 (a); G1-3 §18 (a)		
ESRS Action plans and resources to manage its material impacts, risks, and opportunities related to corruption and bribery	Pages 33 to 35.	G1.MDR-A_01-12; G1-4		
ESRS Number of convictions for violation of anti-corruption and anti-bribery laws	In 2024, GRUMA did not have convictions for violation of anti-corruption and anti-bribery laws, nor any amount of fines for violation of anti-corruption and anti-bribery laws.	G1- 4 §24 (a)		
ESRS Amount of fines for violation of anti-corruption and anti-bribery laws				
ESRS Disclosure of safeguards for reporting irregularities including whistleblowing protection	Pages 33 to 35.	G1-1 §10 (c)		
ESRS Undertaking is committed to investigate business conduct incidents promptly, independently and objectively	Pages 33 to 35.	G1-1 §10 (e)		
ESRS Information about policy for training within organisation on business conduct	Pages 33 to 35.	G1-1 §10 (g)		
ESRS Disclosure of the functions that are most at risk in respect of corruption and bribery	No data available.	G1-1 §10 (h)		
ESRS Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	Pages 33 to 35.	G1-3 §18 (a)		
ESRS Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	Page 35.	G1-3 §18 (b)		
ESRS Information about process to report outcomes to administrative, management and supervisory bodies	Page 35.	G1-3 §18 (c)		
ESRS Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	Page 34.	G1-3 §20		
ESRS Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	Pages 33 to 35.	G1-3 §21 (a)		
GRI 205-1 Operations assessed for risks related to corruption	All of GRUMA's operations (including the 75 manufacturing plants) are assessed for risks related to corruption.	G1-3 §AR 5		
GRI 205-2 Communication and training about anti-corruption policies and procedures	Pages 33 to 35.	G1-3 §20, §21 (b) and (c) and §AR 7 and 8; G1-3 §24 (b)		
GRI 205-3 Confirmed incidents of corruption and actions taken	Page 35.	G1-4 §25 (a), (b), (c), (d)		
ESRS Description of policy to prevent late payments, especially to SMEs	Pages 36 and 37.	G1-2 §14		
ESRS Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	Pages 36, 37, 49, 59 and 61.	G1-2 §15 (a)		
ESRS Disclosure of whether and how social and environmental criteria are taken into account for selection of supply-side contractual partners	Pages 75 to 83.	G1-2 §15 (b)		
ESRS Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated; Disclosure of contextual information regarding payment practices	Pages 36 and 37.	G1-6 §33 (a) (d)		

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Addressed
ESRS Description of undertakings standard payment terms in number of days by main category of suppliers; Percentage of payments aligned with standard payment terms	Pages 36 and 37.	G1-6 §33 (b)		SDG 12: Responsible production and consumption
ESRS Number of outstanding legal proceedings for late payments	Page 37.	G1-6 §33 (c)		
GRI 204-1 Proportion of spending on local suppliers	Page 12.	ESRS 1 §11 and pursuant to MDR-M		
MATERIAL ISSUE: E1 Climate Change, and Engagement with Farmers				
GRI 3-3 Management of material topics	Pages 63 to 69.	E1-2 §24; E1-3 §28; E1-4 §32, §33 and §34 (b); E2 §AR 9 (b); E2-1 §14; E2-2 §18; E2-3 §22	FB-AG-110a.1Gross global Scope 1 emissions.	
GRI 305-1 Direct (Scope 1) GHG emissions	Page 66.	E1-4 §34 (c); E1-6 §44 (a); §46; §48 (a); §50; E1-6 §AR 39 (a) to (d); §AR 41; AR §43; AR 46 d	FB-AG-110a.2 Discussion of long-term and short-term, strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	SDG 13: Climate action
GRI 305-2 Energy indirect (Scope 2) GHG emissions	Page 66.	E1-4 §34 (c); E1-6 §44 (b); §46 i; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 41; §AR 45(a), (c), (d), and (f); AR 46 d		SDG 13: Climate action
GRI 305-3 Other indirect (Scope 3) GHG emissions	Page 66.	E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)		SDG 13: Climate action
GRI 305-4 GHG emissions intensity	Page 66.	E1-6 §53, 55; §AR 39, 55		SDG 13: Climate action
GRI 305-5 Reduction of GHG emissions	Page 67.	E1-3 §29 (b); E1-4 §34 (a) to (c); §AR 25 (b) and (c)		SDG 13: Climate action
GRI 305-6 Emissions of ozone-depleting substances (ODS)	Not applicable.	E2-5 §34		SDG 13: Climate action
GRI 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not significant.	E2-4 §28 (a); §30 (b) and (c); §31; §AR 21		SDG 13: Climate action
GRI 201-2 Financial implications and other risks and opportunities due to climate change	Pages 68 to 70.	ESRS 2 SBM-3 §48 (a), and (d) to (e); E1 §18; E1-3 §28; E1-9 §66 (a); §67 (a) and §69 (a), §AR 72 (a), §AR 73 (a), §AR 72 (b), §AR 73 (a); §AR 73 (b) 67 (d); E1-9 AR §76 b		*SDG 12: Responsible production and consumption
ESRS Disclosure of whether and how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies	Page 64.	E1.GOV-3 §13		
ESRS Date of adoption of transition plan for undertakings not having adopted transition plan yet	No date established yet.	E1 14, 16 (a) to (e), (h) to (j); 17		
ESRS Climate-related risks	Pages 63, 68 to 70.	E1.SBM-3 §18, 19 (a) §AR 6, AR 13, 19 (b), §AR 7b, 19 (c) §AR 8a, §AR 13, §AR 8 b;		
ESRS Description of processes to mitigate climate change	Pages 64 to 66.	E1.IRO-1; 20 a, AR 9; 20 b, AR 11 a, AR 11 a, AR 11 b, AR 11 c, AR 11 d, 21, 20 c, AR 12 a to d; AR 15; E1-3 28		
ESRS Sustainability matters addressed by policy for climate change	Pages 64 to 66.	E1-2 §25; AR §16-AR18		
GRI 302-1 Energy consumption within the organization	Page 68.	E1-5 §37, 37 (a), 37 (c), 37 (c) i, 37 (c) ii, 37 (c) iii, §AR 34, E1-5 §38 (c), (d), 41	FB-PF-130a.1 FB-AG-130a.1 (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable.	SDG 13: Climate action
GRI 302-2 Energy consumption outside of the organization	Page 68.	E1-5 §38 (e)	FB-AG-110a.3 Fleet fuel consumed, percentage renewable	SDG 13: Climate action
GRI 302-3 Energy intensity	Page 68.	E1-5 §40, 42, 43, §AR 38 b		SDG 13: Climate action
GRI 302-4 Reduction of energy consumption	Page 68.	ESRS 1 §11		SDG 13: Climate action
ESRS Net revenue and percentage from business activities at material transition risk	No data available.	E1-9 §67 (e), §AR 76		SDG 13: Climate action
MATERIAL ISSUE: E3 Water Management, and Engagement with Farmers				
GRI 3-3 Management of material topics	Pages 70 to 73.	E3-2 §17; E3-3 §22		
GRI 303-1 Interactions with water as a shared resource	Pages 71 to 72.	ESRS 2 SBM-3 §48 (c) i and (c) iv; E3 §8 (a) and (b); §AR 15 (a); E3-2 §17, §AR 20; E3-3 §24 and §25; E3-5 §33 a to c; AR34	FB-AG-140a.2 FB-PF-140a.3 Description of water management risks and discussion of strategies and practices to mitigate those risks	SDG 6: Clean water and sanitation

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Adressed
GRI 303-2 Management of water discharge-related impacts	Page 72.	E2-3 §24 (a)		SDG 6: Clean water and sanitation
GRI 303-3 Water withdrawal	Page 72.	E3-4 §AR 30, 32	FB-AG-140a.1	
GRI 303-4 Water discharge	Page 72.		FB-PF-140a.1	
GRI 303-5 Water consumption	Page 72.	E3-4 §28 (a) to (e)	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.	
Incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	In 2024 there were no significant incidents of non-compliance of this kind.		FB-AG-140a.3 FB-PF-140a.2 Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	
ESRS Policies to manage its material impacts, risks and opportunities related to water and marine resources	Pages 63 and 64.	E3-1 §11		
MATERIAL ISSUES: E4 Biodiversity and Ecosystems, Sustainable Agriculture, and Engagement with Farmers				
GRI 3-3 Management of material topics	Pages 73 to 81.	E4-1 §AR 1 (b) and (d); E4-2 §22, §23 (a) and (b), E4-3 §27, §28 (a), §AR 19, §AR 20 (a); E4-4 §31	FB-AG-430a.3 Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	
GRI 101-2 Management of biodiversity impacts	Pages 74 and 75.	E2-2 §19; E3-2 §17, §18; E4 IRO-1 §17 (e) (iii), §19 (b); E4-1 §AR 1 (b), (d) and (g); E4-2 §23 (f), §AR 16; E4-3 §27, §28 (a), (b), (b) (i) and (iii) and (c), §AR 19, §AR 20 (a) and (f); S3-4 §32, §35, §AR 29, §AR 31	FB-AG-430a.2 FB-PF-430a.2 Suppliers' social and environmental responsibility audit (1) nonconformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances.	
GRI 101-3 Access and benefit-sharing	Pages 71 to 81.	E4-2 §23 (f), §AR 14, §AR 15		
GRI 101-4 Identification of biodiversity impacts	Page 74.	E4 IRO-1 §17 (a)	FB-AG-440a.1 Identification of principal crops and description of risks and opportunities presented by climate change.	
GRI 101-5 Locations with biodiversity impacts	All our plants are within industrial zones.	E4 SBM-3 §16 (a); IRO-1 §19 (a); E4-5 §35		
GRI 101-6 Direct drivers of biodiversity loss	Pages 74 and 75.	E2 IRO-1 §AR 9 (a), E2-4 §28 (a), §30 (b) and (c), §31; §AR 22; E3-4 §28 (a) and (e), §AR 29, §AR 32; E4 SBM-3 §16 (a) (ii); IRO-1 §17 (a), §AR 4 (a) (ii), (iii), (iv) and (v) and (b); E4-5 §38 and §38 (a), §39, §40 (b) and (d), §AR 27 (a) and (g), §AR 32	FB-AG-440a.1 Identification of principal crops and description of risks and opportunities presented by climate change.	
GRI 101-7 Changes to the state of biodiversity	Pages 74 and 75.	E4 IRO-1 §17 (a), §AR 4 (c); E4-5 §41, §AR 27 (a) and (g)		
GRI 101-8 Ecosystem services	Pages 74 and 75.	E4 IRO-1 §17 (b) and (e) (i), §AR 4 (d); ESRS S3 SBM-3 §9 (a) and (c)		
GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	GRUMA has no sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	E4 §16 (a) i; §19 (a); E4-5 §35		SDG 13: Climate action
GRI 304-2 Significant impacts of activities, products and services on biodiversity	Pages 73 to 76.	E4-5 §35, §38, §39, §40 (a) and (c)		SDG 13: Climate action
GRI 304-3 Habitats protected or restored	Pages 80 to 81.	E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a); E4-5 40 (b) to (d) ii; 41 (a), (b)		SDG 13: Climate action
GRI 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pages 80 to 81.	E4-5 §40 (b) and (d) i		SDG 13: Climate action
ESRS Plans to manage impacts on biodiversity	Pages 73 to 79.	E4. IRO1. §17 (e) iii, 18, 18 (a) to (c); E4-1 §13 (a) to (f); §15 §AR 1 (a) to (k);		
ESRS Financial effects of risks identified	Not yet quantified.	E4-6 §45 (a) to (c), AR 39		
ESRS Sustainable land or agriculture practices or policies have been adopted	Pages 73 to 79.	E4-2 §24(b)		
ESRS Description of whether and how local and indigenous knowledge and nature-based solutions have been incorporated into biodiversity and ecosystems-related action	Pages 73 to 79.	E4-3 §28 (c)		
SASB FB-AG-000.D Cost of agricultural products sourced externally	No data available.			

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Addressed
MATERIAL ISSUE: E5 Circular Economy: Packaging				
GRI 3-3 Management of material topics	Pages 82 to 84.	E5-1 §14; E5-2 §19, 20 (e); E5-3 §23		
GRI 301-2 Recycled input materials used	Page 84.	E5-2 §AR 11, 12; E5-4 §30 AR 21, 31 (a)	FB-PF-410a.2 Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle.	SDG 12: Responsible production and consumption
GRI 301-3 Reclaimed products and their packaging materials	There were no reclaimed products nor packaging materials in 2024.		FB-AG-430a.3 (1) Number of recalls issued and (2) total amount of food product recalled.	
ESRS Targets related to circular economy design in packaging	Page 83.	E5-3 24 24 (a) to (c)		
ESRS Total waste generated	Page 84.	E5-5 37 (a) to (d), 38 (a), (b)		
GRI 306-1 Waste generation and significant waste-related impacts	Page 84.	ESRS 2 SBM-3 §48 (a), (c) ii and iv; E5 §AR 7 (f); E5-4 §30		SDG 13: Climate action
GRI 306-2 Management of significant waste-related impacts	Page 84.	E5-2 §19 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)		SDG 13: Climate action
GRI 306-3 Waste generated	Page 84.	E5-5 §37 (a), §38 to §40		SDG 13: Climate action
GRI 306-4 Waste diverted from disposal	Page 84.	E5-5 §37 (b), §38 and §40		SDG 13: Climate action
GRI 306-5 Waste directed to disposal	Page 84.	E5-5 §37 (c), §38 and §40		SDG 13: Climate action
MATERIAL ISSUE: S1 Own Workforce				
GRI 3-3 Management of material topics	Pages 38 to 55.	S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a)		
GRI 2-7 Employees	Pages 39 to 41.	ESRS 2 SBM-1 §40 (a) iii; SBM-3 §14, 14 (a), §AR 6; S1-6 §50 (a) to (b) and (d) to (e), §51 to S1-7 §5; S1-9 (a), (b)		SDG 8: Decent work and economic growth
GRI 401-1 New employee hires and employee turnover	In 2024, we hired 945 new positions. The percentage of open positions filled by internal candidates was 2.65.	S1-6 §50 (c); S1-SBM-3		SDG 8: Decent work and economic growth
GRI 401-3 Parental leave	Page 49.	S1-15 §93		SDG 8: Decent work and economic growth
GRI 402-1 Minimum notice periods regarding operational changes	Two weeks.	Not material.		
GRI 403-1 Occupational health and safety management system	Page 41.	S1-1 §23		SDG 3: Health and Well-being
GRI 403-2 Hazard identification, risk assessment, and incident investigation	Page 42.	S1-3 §32 (b) and §33		SDG 3: Health and Well-being
GRI 403-3 Occupational health services	Pages 42, 44 and 45.	S1-1 §AR 17 (d); S1-11 §74,75,76; §AR75		SDG 3: Health and Well-being
GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	Pages 42 and 43.	ESRS 1 §11 and pursuant to MDR-M.		SDG 3: Health and Well-being
GRI 403-5 Worker training on occupational health and safety	Pages 42 to 45.			SDG 3: Health and Well-being
GRI 403-6 Promotion of worker health	Pages 43 to 45.	ESRS 1 §AR 16, ESRS 1 §11 and pursuant to MDR-M.		SDG 3: Health and Well-being
GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 43 to 45.	S2-4 §32 (a)		SDG 3: Health and Well-being
GRI 403-8 Workers covered by an occupational health and safety management system	Page 44.	S1-14 §88 (a); §90		SDG 3: Health and Well-being
GRI 403-9 Work-related injuries	Page 45.	S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	FB-AG-320a.1: Total Recordable Incident Rate (TRIR): The number of recordable work-related injuries and illnesses per 100 full-time workers over a specific period; Fatality Rate: The number of work-related fatalities per 100 full-time workers over a specific period; Near Miss Rate: In some disclosures, companies also report on the rate of near misses, which are incidents that could have caused injury but did not.	SDG 3: Health and Well-being
GRI 403-10 Work-related ill health	Page 45.	S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82		SDG 3: Health and Well-being
GRI 404-1 Average hours of training per year per employee	Page 48.	Not material but relevant for the company. S1-13 §83 (b) and §84		
GRI 404-2 Programs for upgrading employee skills and transition assistance programs	Pages 47 and 48.	Not material but relevant for the company. S1-1 §AR 17 (h)		
GRI 404-3 Percentage of employees receiving regular performance and career development reviews	In 2024, we carried out performance evaluations to 36% of employees.	Not material but relevant for the company. S1-13 §83 (a) and §84		

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Addressed
GRI 405-1 Diversity of governance bodies and employees	Page 48.	Not material.		SDG 5: Gender equality
GRI 405-2 Ratio of basic salary and remuneration of women to men	The ratio is 1:1.	Not material.		SDG 8: Decent work and economic growth SDG 5: Gender equality
GRI 406-1 Incidents of discrimination and corrective actions taken	Page 35.	Not material.		SDG 8: Decent work and economic growth
GRI 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None identified.	Not material.		
GRI 2-30 Collective bargaining agreements	64.1% of employees are unionized. See page 49 of our annual Report 2024 for more details: https://www.gruma.com/media/729234/reporte_anual_gruma_2024_ingl_s_-_versi_n_final_con_anexos.pdf	Not material.		
MATERIAL ISSUE: S2 Workers in the Value Chain				
GRI 3-3 Management of material topics	Page 49.	S1-1 §19; §20 (c); §22; S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); S2 §11 (c); S2-1 §16; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
GRI 408-1 Operations and suppliers at significant risk for incidents of child labor	Page 49. GRUMA has no operations at risk of incidents of child labor.	S1 §14 (g); S1-1 §22; S2 §11 (b); S2-1 §18		
GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 49. GRUMA has no operations at risk of incidents of forced or compulsory labor.	S1 §14 (f); S1-1 §22; S2 §11 (b); S2-1 §18		
GRI 410-1 Security personnel trained in human rights policies or procedures	No data available.	Not material.		
GRI 411-1 Incidents of violations involving rights of indigenous peoples	No data available.	Not material.		
MATERIAL ISSUE: S3 Affected Communitie				
GRI 3-3 Management of material topics	Pages 50 to 55.	S3 §9 (b); S3-1 §14, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43		
GRI 413-1 Operations with local community engagement, impact assessments, and development programs	Pages 51 to 55.	S3-2 §22; S3-3 §27 (b); S3-4 §AR 34 (c)		SDG 2: Zero humger
GRI 413-2 Operations with significant actual and potential negative impacts on local communities	There are no direct operations with significant actual and potential negative impacts on local communities. These are located mainly in our upstream activities.	SBM-3 §48 (c) i and iv and §AR 17; S3 §9 (a) i and (b)		SDG 10: Reduced inequalities SDG 2: Zero humger
MATERIAL ISSUE: S4 Consumers and End-Users, and Food Quality and Safety				
GRI 3-3 Management of material topics	Pages 57 to 62.	S4.SBM-3; S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and c		
GRI 416-1 Assessment of the health and safety impacts of product and service categories	Pages 58 to 62.	ESRS1 §AR 16; S4-1, S4-2,		FB-AG-430a.1 Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard FB-AG-430a.3 Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2024 there were no incidents of non-compliance concerning the health and safety impacts of products and services.	S4-4 §35	FB-AG-250a.1. Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances.	SDG 2: Zero Hunger

Disclosure	Location / Answer	Link to ESRS	Link to SASB	SDG Addressed
			FB-PF-250a.1, 3 (1) Total number of notices of food safety violation received, (2) percentage corrected	
417-1 Requirements for product and service information and labeling	GRUMA complies with all regulations in the countries it has operations in.			
417-2 Incidents of non-compliance concerning product and service information and labeling	In 2024 there were no incidents of non-compliance concerning product and service information and labeling.			
417-3 Incidents of non-compliance concerning marketing communications	In 2024 there were no incidents of non-compliance concerning marketing communications	Not material.		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2024 there were no substantiated complaints concerning breaches of customer privacy and losses of customer data	Not material.		

