

Verification Letter on the Double Materiality Process

To the Board of Directors of Genomma Lab Internacional, S.A.B. de C.V. (hereinafter Genomma Lab Internacional):

We inform you that Redes Sociales en Línea Timberlan was hired to conduct a limited and independent verification of the double materiality process carried out for Genomma Lab Internacional by Valora Consultores, as a precursor to the preparation of the 2023 Annual Report “Expanding Our Business Essence.” The scope of our verification covered the results of each stage of the double materiality process.

The Sustainability Department of Genomma Lab Internacional is responsible for providing true and sufficient information and evidence to carry out the limited verification process on the double materiality process. Our task is to issue impartial and objective opinions on the quality of the data presented at each stage of the process, validating its accuracy, traceability, and reliability. The work performed is based on:

- The double materiality process of **Valora Consultores**.
- The activities of the **International Standard on Assurance Engagements (ISAE) 3000**, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC).
- **GRI Standards** for impact materiality.
- The **Sustainability Accounting Standards Board (SASB)** of the IFRS Foundation for financial materiality.

The activities conducted during the limited verification process include:

- Interviews with the involved parties to understand the processes of information gathering, management, and control carried out during the development of the double materiality.
- Understanding the process and management systems (processes, tools, source documents, etc.).
- Analysis of qualitative and quantitative information from visual and documentary evidence.
- Validation of methodological compliance in accordance with the double materiality process of Valora Consultores, GRI Standards, and SASB.

Conclusions: As a result of the activities carried out, we did not find any factors that make us consider that the results of each stage of the double materiality process of Valora Consultores:

- Were not accurate, reliable, and lacked traceability,
- Presented material and significant errors,
- Did not meet the methodological requirements of the GRI and SASB Standards.

Recommendations: A separate internal report, exclusive to the client, is provided, containing areas of opportunity for a future report.



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Declaration of Independence and Competence of Redes Sociales en Línea Timberlan

The collaborators of Redes Sociales en Línea Timberlan possess the necessary competence to verify compliance with standards used in the preparation of Sustainability Reports. They are qualified to issue a professional opinion on non-financial information reports, adhering to the principles of independence, integrity, objectivity, competence and professional diligence, confidentiality, and professional behavior. Under no circumstances should our verification statement be construed as an audit report, and no responsibility is assumed for the management and internal control systems and processes from which the information is obtained. This Verification Letter is issued on July 1st, 2024, and is valid as long as no subsequent and substantial modifications are made to the Double Materiality Report of Genomma Lab Internacional prepared by Valora Consultores.