

1. Purpose

Establish general guidelines on frugality principle to ensure productive and sustainable use of resources and reasonable spending and investing to benefit our consumers, associates and shareholders.

2. Scope

The current policy applies to all Grupo Bimbo business units, affiliates and subsidiaries, in their different geographies and functions, as well as all associates.

3. Frugality principle

We are convinced that our business and daily operation must be carried out in the context of simplicity, velocity and productivity; therefore, we commit to conduct all business processes according to the following principle:

We efficiently use and consume available resources and goods, seek to maintain them in perfect working order, maximize their capacity and lengthen their lifespan, while avoiding waste.

We act as owners, prudently, with a sense of economy and savings in the use of all resources. We always avoid waste and irrationality, which only create additional costs and are detrimental to customers, consumers, associates and shareholders.

Our goal is to have our investments in expenses work for us, while ensuring all associates' dignity and security are respected.

4. Responsibilities

Vice Presidents, Executives and Chiefs: Demonstrate exemplary compliance with this policy, and monitor that it is complied with in all area of responsibility.

Associates: Conduct yourself with full understanding of the policy in all activities every day, and incorporate this principle in any interaction with all business partners.

5. General guidelines

Those who collaborate in Grupo Bimbo have the obligation to take care of expenses and generate savings that can be directed to activities that generate greater value for the company and that help to its sustainability in the long term. The following guidelines enable us to contribute to this:

- Each associate, in his or her daily action and with full adherence to the integrity policy, must be simple and sober with regard to clients, consumers, suppliers, etc., avoiding to impress in terms of unnecessary luxury or comforts, the size, importance or abundance of the company's resources.
- As representatives of Grupo Bimbo, associates must not misrepresent the company's commitment to frugality principle, through the demonstration of excessive spending for travel (as regulated under the **GGB-013 Global Travel Expenses Policy** and **Zero Based Business –ZBB–** travel guidelines) or other luxuries that would be inconsistent with our policies.
- When acquiring goods and services, their use and quality should be considered according to internal specifications and beyond their appearance or the brand's prestige.
- In all decisions regarding expense, we must always adopt the ZBB methodology by analyzing:
 - Whether it is indispensable for the business.
 - How the expenditure creates added **benefit**.
 - Whether the expenditure avoids higher expense in the future.

- Regarding price, a balance must be sought between benefits obtained and the price to be paid, without being influenced by the idea that “cheaper is always better,” nor that the company, because of its importance, can pay any price.

6. Responsibility / Ownership

Global Finance Planning Department is the assigned owner of this policy and is primarily responsible for its contents, updating, monitoring of its compliance and submission for approval before the Steering Committee and CEO.

7. Updates

The changes implemented in between versions are described below:

Revision / Revision Log				
Version	Revision Date	Updated by:	Approved By:	Main Changes
1				
2	February 2023	Terioska Gamez Leal	Ramón Perez Sicard	The Zero Based Business – ZBB travel guidelines were added.