

1. **Purpose**

Establish general guidelines for managing the international assignment of an associate who will occupy a specific position in a company, operation, or corporate function of Grupo Bimbo.

2. **Scope**

This policy applies to Vice Presidents, Directors and Managers who have a movement within the same Organization in different geographies of Latin America, Asia, and Africa or when the destination country is the United States, Canada or any European country. In case that the origin country is United States, Canada or any European country and the movement is within these countries, the FGB-HR-02 Global Long-Term International Assignees Policy will apply.

In case those associates who have concluded a period of Long-Term International Assignment in accordance with the FGB-HR-02 Global Long-Term International Assignees Policy and must remain in the destination country for an additional period, this policy should also be considered.

An International Assignment must not imply a promotion from a Supervisor to a Manager level position, except for candidates that belong to the Global Professional Trainees Program.

3. **Definitions**

Destination country or operation: The one to which the associate will be transferred to fulfill a specific assignment.

Gross-Up: Calculation of the necessary total compensation figure so that once the taxes are deducted, the expected net amount will be paid.

Immediate family: The associate, his / her spouse and unmarried, economic dependent and under 23 (twenty-three) years old children.

Local Plus International assignee: The associate that Grupo Bimbo transfers from one country to another, for a period of two to three years, with no possibility of extending the term and whose stay in the assigned country is not expected to be permanent.

Origin country or operation: Refers to the organization in which the associate was hired at the beginning of his/her employment with Grupo Bimbo.

Reference salary: The current salary of the associate before the assignment and, if applicable, with the increase granted if the movement involved a promotion.

4. **Responsibilities**

Global Functional Vice President: In collaboration with the Global People VP, select the candidates and obtain the authorization of the Business Unit Presidents and the Steering Committee of Grupo Bimbo over the international assignees.

Business Unit Presidents: Comply with and enforce this policy and involve the People area in their Business Unit in the international assignment process.

Global People Department: Deploy and ensure compliance with this policy, maintain a record of the international assignees and their general working conditions. Through its Global Mobility department, assist the international assignee during all relocation process and ensure that she/he is properly supported by the destination Business Unit's People team. Coordinate the People functions of both, origin and destination operations, on all matters of documentation, travel, work permits, etc. as needed. Join and remove the associate and the immediate family from the medical expenses insurance policy of international assignees. Update salaries and authorize increases in coordination with the Global Compensation Department.

Global Mobility Department: Elaborate the offer letter for the international assignee and deliver it to the Destination Operation People Department, within a period of 5 (five) days once the complete information has been received.

Origin Operation People Department: Support the associate in obtaining the documents required for processing work permits in the destination country, as well as processing the termination in the origin operation for his/her transfer.

Destination Operation People Department: Ensure compliance with the payment of benefits established in this policy. Keep updated the database of international assignees in their Business Unit. Obtain the corresponding work permits, through a designated agent and ensure the insurance status of the international assignee is always correct through the Global People Department. Communicate to the Global Mobility Department, any change of responsibility or location of the international assignee.

Business Units Finance VP: Ensure the implementation and control of payments made to international assignees.

Manager in origin operation: Validate that associate has a bachelor's degree.

Manager in destination operation: Coordinate the reconnaissance trip of the international assignee, in collaboration with the Global Mobility Department. Notify the People Department of the destination country the dates of the reconnaissance trip and the transfer of the associate. Control, request and authorize payments and expenses related to the international assignee established in this policy.

Associate (international assignee): Ensure that both he/she and his/her immediate family have a valid passport prior to transfer, valid for at least 24 (twenty-four) months. Provide the necessary documents for the visa process of the destination country. Maintain work permit and visas valid. Maintain satisfactory migratory conditions. Fulfill his/her fiscal obligations both, in the origin and destination countries.

5. General guidelines

For Grupo Bimbo, the international assignment represents an opportunity to deploy the right talent in the necessary place, for the benefit of its associates and the operations that require this talent, therefore, the objective of each international assignment shall be:

- Develop the associate, when the assignment is part of his/her individual development plan, to acquire knowledge or skills that contribute to his/her growth in Grupo Bimbo.
- Solve specific challenges that require expert associates for more than 6 (six) months.

The maximum period that an associate can be in the destination country, as a local plus international assignee, will be 3 (three) years.

Eligibility

Candidates for international assignment must meet the following requirements:

- Comply with any of the following characteristics:
 - Be a future leader or business pillar.
 - Be key associate defined by Grupo Bimbo Steering Committee.
 - Be an expert associate required to solve specific challenges.
- Be a qualified professional (bachelor's degree or higher).
- Obtain authorization from the Global Functional Vice-President, the Global Talent Vice-President, the Global Compensation Vice-President, and the Executive Vice President of the Destination Business Unit.
- Obtain approval from the Steering Committee through the VP of Global People Department, once all the previous approvals were achieved.

Once selected, and to become eligible for the benefits of this policy, the associate must sign off the offer letter that the Business Unit People Department or Senior Management of the destination operation sends him/her, through who will be him/her manager.

Reconnaissance trip

The objective of this trip is to know the new working conditions, migratory, cultural, education and housing conditions, as well as medical, welfare and governmental programs, and will apply under the following guidelines:

- It will have a maximum duration of 9 (nine) working days in the destination country.
- The related expenses of the associate and his/her spouse will be covered by the company of origin, according to the definitions and guidelines of the ***GGB-013 Global Travel Expenses Policy***.
- The destination operation is authorized to hire and pay a designated relocation assistance, specialized in international mobility for 2 (two) days for the orientation of the associate on his/her reconnaissance trip.
- If the associate is already supporting the destination operation and knows the environment in which he/she will move, but his/her spouse does not, the reconnaissance trip must still be carried out to involve him/her in the transfer decision.
- When the associate, while being an international assignee, is presented with an additional offer in another country of Grupo Bimbo and expresses an interest in knowing the proposal, he/she may make this reconnaissance trip also including his/her minor children and spouse.

Formalization of working conditions

- The manager who has the open position in the destination operation will deliver to the candidate, during the reconnaissance trip, the offer letter with the working conditions of the assignment.
- The associate's seniority in Grupo Bimbo will remain according to his/her joining date in the origin company and the destination company will recognize such seniority, exclusively, for the definition of his/her benefits.

Immigration procedure

The immigration procedure will be carried out in accordance with local laws for legal entry to the destination country, both the associate and his/her immediate family, as follows:

- The new hiring manager and the associate are responsible for complying with the regulations regarding the visa, work permit and immigration laws of the country to which the associate is assigned.
- Associates and managers who violate immigration laws and regulations of the place where they are assigned will be subject to disciplinary measures that could include dismissal, regardless of the legal measures that the countries involved may take against them.

- The company in the country where the expense originates will pay for the immigration procedures of the associate and his/her immediate family during his/her stay as an international assignee.
- The People Department of the destination operation will support the associate, through an agent, to keep his/her work permit and the visas of his immediate family valid; this obligation will expire:
 - At the time the associate completes the assignment.
 - Before, if the associate obtains permanent residence in the destination country.
 - If the associate becomes local.

Termination in origin operation

- In the origin operation, the employment relation must be terminated in accordance with the usual legal practices in that location, except those related to seniority, making clear that the associate will not lose his/her seniority and that in no case it will be fully or partially paid.
- In countries where it is legally mandatory to settle the seniority, the payment will be made and the associate must return it to the origin operation, due to the accumulated seniority will be paid to him/her at the end of his/her employment relation with Grupo Bimbo.
- All pending vacation must be settled, except for those corresponding to the last year which the associate must enjoy in the destination operation, except for those countries in which the local law does not allow it.
- The annual performance bonus should not be included as it will be paid at the destination operation.

Transfer and settlement

The concepts contained in this section will be covered by the destination operation.

Transfer

- Economy class airplane tickets of the associate and covered immediate family members who change their residence to the destination country.
- In addition, and if necessary, the cost of excess baggage of two suitcases per person according to the weight authorized by the airline.
- An additional 3 (three) working days off will be granted for the installation of the associate and his/her immediate family.
- Cultural training provided by an international mobility expert will be paid for the associate and his/her spouse to help them understand the cultural differences in the destination country, lasting from 1 (one) to 3 (three) days.
- The hiring of a company specialized in international mobility is authorized for a maximum of 5 (five) days, for the orientation of the associate during his/her installation process, in the search for a house, schools and contracting services.
- The days mentioned in the three previous bullets will be considered as additional workdays off for the associate.

Temporary accommodation

The accommodation and expenses described in this section cover the associate and the immediate family members who will change their residence.

- Lodging in a hotel will be paid for up to 7 (seven) days and then, up to 30 (thirty) days in a suite or furnished apartment in the destination country, while the associate gets an apartment or a house and conditions it.
- In case the associate chooses a moving service, a maximum of 15 (fifteen) days of hotel accommodation will be paid to him/her in the origin country, and the period of accommodation in an apartment in the destination country may be extended up to the arrival of the moving service.

- The days of temporary accommodation can only be extended with the authorization of the Business Unit President.
- Only the expenses defined in the **GGB-013 Global Travel Expenses Policy** will be included during the period of temporary accommodation

Moving

- Moving expenses incurred by the associate (budgets, packaging, warehouse, customs, and insurance) will be covered.
- Transfer, admission, extradition or move of animals, vehicles, motorboats, mopeds, or articles subject to restrictions in the destination country, that may include, but not be limited to alcoholic beverages, firearms, food, plants, among others, are not authorized.
- The authorized budget must include insurance for goods exclusively for domestic use.
- An additional 3 (three) working days off will be granted for the settlement of the associate when his or her household equipment arrives.
- The associate can decide not to make a move of household goods and opt for the payment of one month of his/her new salary, in which case, this will be paid via payroll, subject to withholding taxes, and to the tax provisions of the destination country.
- This benefit must be used or collected during the first year of assignment, after such period it will not be effective.

Settlement allowance

- During his/her installation in the destination country, the associate can request up to one month of salary as an advance payment for these expenses.
- Once registered in the payroll of the destination country, the associate will receive a single payment of 60 (sixty) days of his/her new salary, to cover housing costs, contracting services, voltage changes, etc.; this amount will be paid via payroll and will be subject to withholding taxes in the destination country.
- If he/she has requested the advance payment mentioned in the first bullet of this section, it will be deducted from the 60 (sixty) days bonus.

Compensation and benefits during assignment

The total compensation of the associate and the concepts contained in this section must be paid by the company in the destination country where he/she is assigned.

Salary and other payments

- The salary in the destination country shall be the equivalent to the reference salary of the position in the origin country and shall be determined in the local currency of the destination country as a whole.
- The promotions of international assignees, in destination operation, require evaluating if associate should remain as local or start a new international assignment process.
- In addition to the base salary, the associate will have:
 - The amount of cost-of-living differential in current expenditure between the destination country and the origin country.
 - A single bonus for inexperienced purchase equivalent to six months of the differential between the average and expert purchase rates. It cannot be integrated into the salary for the calculation of bonuses or benefits and will be paid via payroll with the corresponding tax withholdings.
- The annual base salary increases and the cost-of-living allowance in the destination country is determined by the general percentage increase of the destination country plus the percentage points corresponding to the individual business contribution score in which the international assignees

participate. The base annual reference salary in the origin country is determined by the general percentage increase of the origin country plus the percentage points corresponding to the individual business contribution score in which the international assignees participate. In countries where the term "general percentage increase" does not exist, the average increase will be considered minus 1.5 percentage points.

- In addition, the cost-of-living supplement could be adjusted in some cases defined by the Global Compensation Department, considering significant differences between the cost-of-living indexes of the origin country and the destination country.
- Associates who need to transfer funds between the destination country and the origin country, will receive a full refund of up to two (2) monthly remittances cost, and a complementary bonus for any losses incurred due to the difference between the purchase price and the sale price of the currencies of the two transfers indicated.

Benefits

The benefits in force in the destination country will be adopted.

Annual Performance Bonus and BEAV shares

- The base days for the payment of these concepts during the assignment will be in accordance with the updated local bonus chart.
- During the assignment period, the financial factors to be applied in both bonuses will correspond to the greater between Corporativo Bimbo, S.A. de C.V. ("CB") and the destination operation, if the individual Business Plan contribution score is equal or greater than 3 (meets expectations), otherwise the bonus will be paid with the factor of the destination operation.

Semiannual bonus for contribution to the business plan

It will be paid only in those destination countries in which it applies.

Car

It will apply based on the local destination operation policy.

Education allowance

- During the assignment, the associate will receive an education allowance for each student, under 23 (twenty-three) years old, unmarried, and economically dependent child, according to the chart in annex 1 **and depending on the destination country.**
- In the case of children under 3 years of age, for whom it is desired to contract daycare service, the associate must request education allowance to the Business Unit People Department, according to the values determined by the mobility consultant.
- This benefit **does not apply** if the associate's children **reside in the origin country during the assignment period.**
- **The associate must inform** the Business Unit People Department when any of their children change their school level or residence country.

Annual trip

- The associate and his/her immediate family will have the right to a round trip to their origin country, once every year. This benefit is not cumulative, nor will it be paid in cash and must be economy class.
- The cost that the destination operation will pay is equivalent to the round ticket between origin city and destination city.

- In addition, 3 (three) paid days off will be granted. This benefit applies no matter where the immediate family resides.
- Other expenses such as food, transportation, lodging, car rental, etc., must be covered by the associate.
- Additional days of stay in the origin country will be considered as associate's vacation time.
- If the associate, as an international assignee, gets married or has children, his/her spouse and children can enjoy the annual trip regardless of nationality.
- The associate can choose a destination other than his/her origin country, only if the entire immediate family travels. In this case, the company will pay up to the amount equivalent to the trip to the origin city. The excess in rate will be paid by the assignee.
- If, for personal reasons, family members decide not to enjoy this trip, it is possible that other family members or friends may use this trip to visit the assignee up to the number of tickets and cost equivalent to that used by the assignee and the members of the immediate family, in which case the members of the immediate family will no longer be able to use these tickets during that year.

Emergency flight

If the death of a first-degree relative occurs, the destination operation will cover the costs of the economy class plane ticket of the associate and the immediate family and will grant three (3) days off.

Medical expenses

- The associate and his/her immediate family members must be registered in the international insurance policy.
- In case of a medical emergency during the assignment, the destination company will be responsible for the associate's medical attention in a private institution, making use of the contracted medical insurance. It is the responsibility of the direct manager in the destination country to watch over his/her health.

Successful assignment bonus

- The international assignee may receive a bonus of up to 8% of the salary paid during the period of the assignment, without including the additional allowances, if, in the judgment of his immediate manager, the General Manager of the Business Unit, the Global Functional VP, the Global Talent VP and the corresponding Executive VP or Grupo Bimbo Steering Committee member, he/she met the objectives established at the beginning of the assignment.
- The bonus will be paid in the currency of the destination country at the end of the assignment with the corresponding withholding taxes.

Death of the associate and life insurance

- In the event of death of the associate abroad, the cost of body transportation to the origin city will be covered.
- The family member who carries out the body transfer procedures will be granted an economy class airplane tickets to the destination country and back to the origin, as well as temporary accommodation for 10 (ten) days from the arrival in the destination country.
- Life insurance will be applied according to the conditions established in the associate's origin operation.
- The expenses of repatriation of the family, moving services, payment of breach of the rental agreement, settlement allowance and temporary accommodation support for up to 30 (thirty) days from arrival to the origin country will be covered.

- In case of death of a family member, the company will cover the same expenses of body transportation to the origin country and air tickets in economy class for the immediate family, in case the associate so decides.

Retirement

In cases where the social security contributions have not been made in the origin country for retirement, the destination operation shall include 5% of the last base salary in the settlement of the assignment period. The associate will pay the corresponding taxes. In case that the associate is located, no payments will be made.

End of the assignment

Repatriation

The associate will return to work in the origin country at the end of the agreed assignment period, or earlier at the request of Grupo Bimbo, if the assignment has not been terminated due to a serious cause attributable to the associate. In such cases, the following benefits previously described in this policy will apply:

- The salary will be defined based on the position he/she holds, seeking not to be less than the updated reference salary.
- The benefits will be those that correspond to the level of the position that he/she will perform.

The concepts contained in this section will be covered by the operation in which the assignee is concluding his assignment:

- Reconnaissance trip in case the associate returns to a city other than the one he/she lived in before the assignment.
- Transfer travel.

The concepts contained in section will be covered by the operation to which the assignee is being repatriated and it is the responsibility of the manager who receives the associate to control, request and authorize the related payments and expenses:

- Temporary accommodation
- Moving
- Settlement allowance
- Full refund of remittances cost and a complementary bonus for any losses incurred due to the difference between the purchase price and the sale price of the last transfer of funds between the destination country and the origin country. This benefit must be used during the year in which the movement occurred.

Location

If the associate wishes to live in the destination country at the end of his/her assignment period, it will be according to the following:

- His/her salary and benefits conditions will be those of the country according to the authorized structure.
- Any benefits received as an international assignee will be permanently removed at the time of the localization.
- For purposes of future movements, the country of localization will be considered as the origin country of the associate.

- The employment relationship must be fully terminated with the associate, due to voluntary resignation, in accordance with the legal definitions of the country, including seniority in the company, ensuring that fiscal, labor, and social security processes are closed, releasing Grupo Bimbo from future claims by the associate, as s/he is not eligible for social security retirement benefits in the origin country.
- The entry date for seniority and benefits will be that on which the associate is hired in the destination operation.

New assignment to another country or new position

- In this case, the international assignment process will be re-initiated.
- When the movement is within the same country, only the additional expenses generated by such movement will be paid, according to the local procedure of the destination country.

Anticipated return

At the request of the associate

If the associate requests a return before the end of his/her assignment period:

- Grupo Bimbo will attempt to place him/her in a position like the one he/she had in the original company. However, he/she can only be guaranteed the job or similar salary depending on the reference salary if he/she requests the return a year in advance.
- The destination operation will support the associate with the following benefits: transfer trip, temporary accommodation, moving and settlement allowance.
- If the moving was done physically and the associate does not remain for at least 2 years in the destination country, the furniture will not be repatriated in accordance with international laws, for which the bonus of one month's salary will be paid subject to the conditions described earlier in this policy.

Due to poor performance or unsuccessful adaptation

In this case the same allowances of anticipated return, at the request of the associate, will apply and the salary will be that of the position to which he/she can be incorporated, without guaranteeing the reference salary; if the associate does not accept, the termination of the employment relation will proceed.

By resignation of the associate or dismissal for poor performance

- In all the cases, the end of an employment relationship should comply with the established regulations of each country (origin and destination) and consider the time worked in each of them. Thus, the severance payment will be calculated with the updated reference salary in the origin country by the seniority generated in this one and the current salary by the seniority generated in the destination company. The associate will always pay the correspondent taxes.
- If the associate resigns Grupo Bimbo and decides to reside in the destination country, the company will not pay any amount that compensates travel expenses, bonuses or services for repatriation.
- If the associate resigns Grupo Bimbo or is dismissed for poor performance and decides to return to his/her origin country, the destination operation will terminate the employment relationship and cover the cost of the transfer, moving and 60 (sixty) days of salary as a settlement allowance. These amounts must be included in the settlement of the destination country and will be subject to withholding taxes.

Procedures of dismissal in the destination country at the end of the assignment

- If a law in the destination country requires that seniority be liquidated, the associate will be obliged to return this amount to the destination operation so that it maintains his/her total seniority in Grupo Bimbo.
- The associate must make proper delivery of the house or apartment in which he/she lived so that the company does not have to face landlord claims when the associate has left the destination country.
- Any payment that the destination operation must make to compensate damages caused by the associate and his/her family, as mentioned in the previous bullet, will be deducted from the payroll in which she/he is incorporated or in the corresponding settlement.

Term of the relation with Grupo Bimbo

- The People Department of the destination operation will ensure that the associate entirely closes the employment relationship with Grupo Bimbo, both in origin and destination, considering the internal separation policies and the fiscal and labor legislation of each country.
- In all cases the associate will pay the corresponding taxes.

Tax aspects

- The Global People Department, with the support of the Global Tax Department, will hire an international tax expert to advise and support associates to ensure they meet their tax obligations both in the destination and origin countries.
- Tax consulting costs will be covered by the destination operation.

Transitory

If the COVID-19 pandemic continues, the cost of the clinical tests, required by the destination country or airline to travel, will be covered.

6. Responsibility / Ownership

The Global Compensation 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 Global Internal Control and Risk Management Department, the Steering Committee, and CEO.

7. Updates

The changes implemented in between versions are described below:

Revisions / History of the revision				
Version	Revision date:	Updated by:	Approved by:	Main Changes
1	October 2022	Enna Pilar Guerrero	Trinidad Carrandi Negrete	
2	February 2023	Miriam Contreras Cruz	Trinidad Carrandi Negrete	-The amount of Education Allowance to Local Plus International Assignees is updated.
3	March 2023	Enna Pilar Guerrero	Trinidad Carrandi Negrete	- In the "Eligibility" section, the request of approval from the Steering Committee by the VP of the Global People Department was added. - In the "Successful assignment bonus" the authorization was changed with the General Manager of the Business Unit, Global Functional VP and Global Compensation VP.

4	August 2023	Enna Pilar Guerrero	Gerardo Gordillo	<ul style="list-style-type: none"> - The scope of the policy is adjusted. - Guidelines are updated in Education allowance about its applicability. - In the Successful assignment bonus, the VP Global Talent must approve the bonus to be provided. - In the "Repatriation" section. The full refund of remittances cost and a complementary bonus has been added.
---	-------------	---------------------	------------------	---

ANNEX 1. CHART FOR EDUCATION ALLOWANCE, REGISTRATION

The amounts are monthly, are indicated in local currency and are net

Country	Local Currency	Preschool	Elementary School	Middle and High School
Argentina	ARS	35,940	38,050	53,800
Brazil	BRL	9,000	9,000	9,000
Canada	CAD	-	-	-
Chile	CLP	1,547,100	1,547,100	1,547,100
China	CNY	19,600	19,600	23,100
Colombia	COP	9,181,300	9,040,500	9,040,500
Costa Rica	CRC	360,180	360,180	360,180
Ecuador	USD	280	280	280
El Salvador	USD	1,270	1,270	1,630
Spain (Barcelona)	EUR	2,100	2,100	2,100
Spain (Madrid)	EUR	-	-	-
United States	USD	-	-	-
Guatemala	GTQ	17,440	17,440	17,440
Honduras	HNL	50,400	50,400	50,400
India	INR	85,000	85,000	85,000
Italy	EUR	1,100	1,100	1,100
Morocco	MAD	2,650	68,500	68,500
Mexico	MXN	12,000	12,000	11,800
Nicaragua	NIO	84,760	84,760	84,760
Panama	PAB	4,860	4,860	4,860
Paraguay	PYG	17,392,000	17,392,000	17,392,000
Peru	PEN	24,900	22,800	21,000
Portugal	EUR	400	400	400
Romania	RON	10,300	10,300	10,300

United Kingdom	GBP	-	-	-
Uruguay	UYU	15,700	21,600	21,600
Venezuela				

ANNEX 1. CHART FOR EDUCATION ALLOWANCE, 12 INSTALLMENTS PER YEAR

The amounts are monthly, are indicated in local currency and are net

Country	Local Currency	Preschool	Elementary School	Middle and high school
Argentina	ARS	29,950	31,710	44,820
Brazil	BRL	5,530	6,410	6,410
Canada	CAD	-	-	-
Chile	CLP	174,500	223,900	223,900
China	CNY	10,150	12,130	13,830
Colombia	COP	1,048,900	1,048,900	1,052,000
Costa Rica	CRC	135,040	214,380	214,380
Ecuador	USD	340	360	360
El Salvador	USD	170	210	210
Spain (Barcelona)	EUR	700	810	820
Spain (Madrid)	EUR	-	-	-
United States	USD	-	-	-
Guatemala	GTQ	2,510	2,570	2,720
Honduras	HNL	8,040	8,040	10,600
India	INR	25,800	25,800	25,800
Italy	EUR	420	420	690
Morocco	MAD	10,140	12,420	14,540
Mexico	MXN	3,320	3,500	4,400
Nicaragua	NIO	8,260	9,820	11,160
Panama	PAB	380	380	430
Paraguay	PYG	1,828,700	1,828,700	1,776,200



Global Policy for Local Plus International Assignees

Global Compensation Department

FGB-HR-14

Peru	PEN	1,480	1,480	1,480
Portugal	EUR	530	740	1,130
Romania	RON	4,960	4,960	5,750
United Kingdom	GBP	-	-	-
Uruguay	UYU	13,100	18,000	18,000
Venezuela				