

1. Purpose

Establish the general guidelines for the engagement of professional services provided by the audit firm – independent auditor(s)– of Grupo Bimbo, S.A.B. de C.V. and subsidiaries (Grupo Bimbo). The policy relates to services which are different from those of audit, as well as for their authorization in accordance with the rules established by the Board of Directors and the *Circular Única* with General Rules for Independent Auditors supervised by the National Banking and Securities Commission (CNBV, Spanish acronym).

2. Scope

This policy is applicable to the associates responsible for engaging services, other than the independent audit of the financial statements, for all the Business Units and functions of Grupo Bimbo.

3. Definitions

Independent audit services: Independent audit services are the services that are related to the main function of the Company's independent auditors, and which address the following matters:

- Financial and statutory audits for the Company's parent, subsidiaries, and affiliates
- Review of the Company's quarterly financial statements
- Services related to registration statements, periodical reports, and other documents filed with the authorities, as well as assistance to respond to comment letters
- Consultations on the accounting treatment or disclosure of transactions or events and/or the potential impact of the rules, standards, or interpretations that are either final or proposed by regulatory or legislative agencies
- The conclusions reached regarding the operating effectiveness of the relevant internal controls

Services related to independent audits: These are assurance services that are related to the execution of an audit or review of the Company's financial statements. These services are usually performed by the independent auditor.

- Due diligence services related to potential mergers, acquisition/business sales
- Audit of financial statements of employee benefit plans
- Agreed upon or expanded procedures about financial information at intermediate dates, regarding the accounting and/or invoicing records required to respond or comply with the financial, accounting, or regulatory reports
- Internal control reviews and assistance with the requirements of its report
- Validation services that are not required by the statutory or regulatory authorities
- Reviews of the IT systems that are not related to the audit
- Statutory, subsidiaries, or equity audits of investors in addition to the audit of the financial statements
- Closing balance audits related to disposals or mergers
- Review of the effectiveness of the internal audit function
- General support to respond to the CNBV's requirements

Tax services: These services refer to the services that the independent auditors can provide to the Company, such as tax advisory, planning, and compliance without affecting their independence, and provided that the tax treatment of such services is included in the tax laws and their rules, including the following:

- International, federal, state, or local tax planning and advisory
- Validate compliance with federal, state, and local taxes, including the audit report
- Review federal, state, local, and international revenue, franchises, and other tax filings
- Domestic and international tax planning, compliance, and advisory
- Assessment (only tax), including transfer pricing and segregation studies.

- Assistance with audits, appeals, and other tax matters with the tax authorities and similar state, local, and foreign agencies, including the issue of certified accounting reports required in legal procedures.
- Tax advisory and assistance regarding statutory, regulatory, or administrative developments
- Tax assistance and compliance for expats
- Assistance and support for migratory services

Other services: Other services refer to the services that can be provided by the independent auditors and that include the following:

- Risk management advisory services (e.g., evaluation and testing of security infrastructure controls)
- Advisory services in human capital, training, and testing new systems implemented by third parties
- Forensic finding for the Audit Committee
- Treasury advisory services
- Assistance in the preparation of the internal control system report
- Advice on compliance with applicable laws regarding money laundering prevention
- Assessment services for various areas of the company

4. Responsibilities

Board of Directors: Designation and annual ratification of the Firm or Independent Auditor, as well as the services other than audit services and the compensation amounts for both. Inform and submit to the CNBV, through the President, a copy of the agreement through which the Board of Directors approves the designation and annual confirmation of the independent auditors. Inform the CNBV of the reasons why the engagement of the other services other than audit services does not affect the independent auditor's independence and send a copy of the engagement agreement with the independent auditor.

Audit Committee: Provide recommendations to the Board of Directors regarding the evaluation, designation, or ratification of the auditors for the independent auditor's services and for other services they can provide. Inform on the approval of the fees to be paid for such items. Inform the Board of the mention and follow-up on the implementation of the preventive measures resulting from the audit observations and the results of the independent auditor's performance evaluation, as well as the quality of its reports and communications.

Global Comptrollership Department: Keep track of the services provided by the independent auditor, services related to the external audit, tax services, and other services engaged from the independent auditors. Provide authorization to the Business Units that require services that are not related to the external audit, as established in this policy. Recommend to the Audit Committee the approval of the engagement of other services that can be provided by the independent auditors and inform on their performance.

VP Controller or Finance VP of the Business Units: Comply with all points established in this policy. No Business Unit can engage services from its independent auditors without authorization from the Global Comptrollership Department, who must exercise the powers granted with regard to this policy.

5. General guidelines

For the engagement of other than audit services to the external audit, the Board of Directors, Audit Committee, and the requesting areas are responsible for complying with this policy, in accordance with the following guidelines:

Limitation

Under no circumstances may the independent auditor be engaged to provide professional services, whether paid by means of fees for achieved objectives, contingent fees or commissions, where it performs the activities of management, audits its own work, acts as the Company's attorney, violates any applicable

regulation, in respect of the prohibited or disallowed services, as well as any other service that may affect its independence.

Authorization

- The amount of the different unrestricted services that are requested to be engaged with the independent auditor must be preapproved on an annual basis by the Board of Directors based on the recommendation made by the Audit Committee. This amount may not exceed 25% (twenty-five percent) of the total amount of the services provided by the independent auditor in the fiscal year in which they are provided.
- Any service fees that exceed \$500,000 USD must be expressly preapproved by the Audit Committee. On a quarterly basis, the Audit Committee must inform the Board of Directors regarding the fees that were approved for the services, other than the independent audit of the financial statements, that will be provided by the independent auditor.
- The Global Comptrollership Department may directly engage the services other than independent audit services when the total amount of the fees does not individually exceed \$500,000 USD or the total amount does not exceed 25% (twenty-five percent) of the total amount of the independent audit services authorized by the Board of Directors.
- In the event that the Global Comptrollership Department needs to engage additional services that exceed 25% (twenty-five percent) of the total services mentioned in the point above, a new approval from the Board of Directors must be requested through the Audit Committee. On a quarterly basis, the Global Comptrollership Department must inform the Audit Committee of the services that were engaged from the independent auditor, including the services that were preapproved by such Committee, and their amounts.

Restricted services

Grupo Bimbo may not engage services that are restricted by the CNBV because they are considered to be incompatible with the independence required from the independent auditor. These services include:

- Accounting or other services related to the accounting records or financial statements of the audit client
- Design and implementation of financial information systems
- Assessment or valuation services, fairness opinions, or in-kind contribution reports
- Actuary services
- Internal audit services (outsourcing)
- Administrative functions
- Personnel
- Brokerage services, investment consultancy services, or investment banking services
- Legal services that imply representation and defense before courts and authorities

6. Responsibility / Ownership

The Global Internal Audit 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, CEO, Audit Committee and Board of Directors.

7. Updates

Description of changes made between versions.



**Global Policy for the Engagement of
Services Outside of External Audit
Services with the Independent Audit Firm**
Global Internal Audit Department

FGB-AU-01

Revision / History of the Revision

Version	Date Revision	Updated By:	Approved By:	Main Changes
1				