

1. Purpose

Establish general guidelines for the identification, determination, validation, updating and recording of uncertain tax treatments in accordance with the International Financial Reporting Interpretations Committee number 23 (IFRIC 23).

2. Scope

This policy applies to all those responsible for the Tax, Administration and Finance areas, involved in the identification, determination, validation, updating and recording of uncertain tax treatments concerning income taxes of Grupo Bimbo and all its subsidiaries

3. Definitions

Ancillary charges: Additional charges relating to uncertain tax positions under the assumption the tax authorities will adjust the entity's tax return (e.g. inflationary effects, interest, surcharges, fines or other penalties).

IFRIC 23: It is an Interpretation of International Accounting Standard (IAS) 12 (Income Taxes) developed by the International Financial Reporting Interpretations Committee (IFRIC), which explains how to recognize and measure assets and liabilities for deferred and current taxes where there is uncertainty over income tax treatments. Applies to all aspects of income tax accounting where there is an uncertainty regarding the treatment of an item, including taxable profit, transfer pricing, the tax bases of assets and liabilities, tax losses and credits and tax rates.

Tax treatment: The method used to report all items of income and deduction in the reporting of an entity's income tax returns.

Uncertain tax treatment: It is any tax treatment applied by an entity where there is uncertainty over whether that approach will be accepted by the tax authority. For example, an entity's decision not to submit any income tax returns in a tax jurisdiction, or to claim a deduction for a specific expense or not to include a specific item of income in a tax return, is an uncertain tax treatment if its acceptability is uncertain under tax law.

4. Responsibilities

Comptrollers or those responsible for the Tax area (as applicable): Execute, monitor and oversee the provisions in this policy and in the corresponding global identification and measurement and accounting procedures, in all their areas of responsibility.

Global Tax Vice President: Keep this policy and the global identification and measurement procedure updated, as well as ensure that Business Unit comply with the content of these documents.

Global Comptrollership Department: Define and issue the necessary guidelines related to the accounting record of transactions, as well as keep the global accounting procedure updated and monitor that Business Units comply with their content.

5. General guidelines

Those in charge of determining uncertain tax treatments, whether they are the controllers or those responsible for taxes of each Grupo Bimbo subsidiary, must:

- Identify and communicate to the Global Tax Department the existence of new uncertainties regarding the treatment of income taxes.

- Comply with the provisions of the global procedure for the identification and measurement of uncertainties regarding income tax treatments.
- Maintain an updated master file of these treatments and send it to the Global Tax Department no later than the last business day of March, June, September and December of each year, to jointly define the identification and measurement criteria.
- Maintain a file including supporting documentation for each identified uncertain tax treatment.
- Comply with the guidelines issued by the Global Comptrollership Department concerning the accounting process for uncertainties regarding income tax treatments.
- Submit to analysis and approval of the Global Tax Department, any modification to the recognition of the uncertain tax treatments reported, as well as any exception that may arise from subsequent identifications.

The creation, increase and partial or total cancellation of liabilities for uncertain positions require the authorization of the Global Tax Vice President and, where appropriate, of the Chief Financial Officer (CFO), the latter will depend on the criteria of the Global Tax VP, as applicable. The periodic maintenance of inflationary effects and ancillary charges described in this policy do not require such authorization.

The Global Tax Department will report, for its recording, on a quarterly or annual basis, according to the change in facts and circumstances (maintenance, expiration, recognition of new uncertainties, etc.), to the Global Comptrollership Department, about the current uncertainties over income tax treatments and their modifications.

6. Responsibility / Ownership

The Global Tax 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 / History of the revision				
Version	Revision date	Update by	Approved by:	Main changes
1				