

1. Purpose

Establish the general guidelines for execute the payment to providers for the goods and / or Information Technology (IT) services in accordance with global and local taxation requirements, and Grupo Bimbo normativity.

2. Scope

This policy applies to all GB associates and its affiliates who participate in the payment process for IT goods and / or services.

3. Definitions

Purchase order: Commercial document issued by a buyer to a seller indicating types, quantities, and agreed prices for goods and / or services.

Service Acceptance Letter (CAS): Document through which the business areas fully accept a good and / or IT service, indicating the period, deliverables, amounts and applicable credit period, helping to control the consumption of variable services and/or their negotiations in a different currency to the payment Business Unit.

Service levels: Document through an IT service provider and the company agree the service objectives and specify the responsibilities of both parties.

4. Responsibilities

Service Level Manager (SLAs): Validate that the providers have delivered the good and / or service as contractually conditions established.

Project and / or service Manager: Validate that suppliers have delivered the good and / or service in accordance with Grupo Bimbo requested. Issue the CAS (s) for payment of the service received from the providers.

Global Service Center (Purchasing): Generate purchase orders according to the CAS information. Ensure the taxation requirements compliance of each country and schedule provider's payment.

Global Services Center (Payable Accounts): Pay the goods and /or services according to the Global Finance Department standards.

Local Administration and Finance Top Managers: Validate through the Global Services Center that the documents sent by the provider are following local taxation requirements.

5. General guidelines

For any providers payment of goods and / or services Information Technology (IT), is Grupo Bimbo's policy to comply with the following guidelines:

Previous requirements

- The Global Services Center (Payable Accounts) must comply with the terms of payment according to the period established by the Local Administration and Finance Departments. In case to execute a payment out of this period contact the Global IT Financial Area.
- The IT Global Negotiations and Contracts Manager must agree with the provider the fees payments for the applicable IT goods and / or services.

Service delivery

The service level manager must validate and inform to the IT project and / or service manager the compliance level reached by the provider based on the contract agreed.

Apply the economic penalizations contractually established in case of not having reached the established minimum level; These penalizations will be reflected in the CAS in accordance with the **PGB-IT-FA-02 Procedure for IT Providers Payment**.

Note: In case of doubts regarding the CAS applicability, consult the Global IT Financial Management

Payments validation

The Global Services Center (Purchasing) must:

- Previously to generate the purchase orders validate that the provider is registered as officially GB's vendor and they comply with the applicable local laws.
- Validate that invoices issued by the provider contain the same information registered in the CAS created by the IT project and / or service manager.
- Validate that the purchase orders and invoices issued by the provider and comply with the applicable local laws.

6. Responsibilities / Ownership

The Global IT Governance 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:

Revision / History of the revision				
Version	Revision date:	Updated by:	Approved by:	Main Changes
1				