

### 1. Purpose

Establish the general guidelines for the Business Units and Global Functional VPs of Grupo Bimbo regarding Authorized Structures.

### 2. Scope

This policy applies to the Business Unit VPs and Corporate Functional VPs, as well as those responsible for structures and compensation of all Business Units of Grupo Bimbo in their different geographies and functions.

### 3. Definitions

**Authorized Structure:** Necessary Structure of associates to operate effectively in a workplace, approved by the Global Functional VPs, Executive VPs and the CEO. This number includes the Real Structure plus approved open positions.

**Business Unit:** Strategic business units of Grupo Bimbo that can be made up of one or more legal entities and operate in one or more countries, according to their operational, commercial or geographical requirements or needs. The Business Units at Grupo Bimbo are:

Bimbo México – BM	Europa, Asia y Africa – EAA	Latin Sur – LAS
Barcel (MX y USA) – BL	Bimbo Brazil – BB	Bimbo Bakeries USA – BBU
Latin Centro – LAC	Bimbo Canada – BC	El Globo – ELG
Bimbo QSR – BQ	Ricolino – Ricolino	Corporate Bimbo – CORP

**Department:** It is a group of associates with related functions that allows us to divide the Functional Area in a manageable way, according to the needs of administration. They are the basic units within functional areas, that grouped together, make up the natural work teams that carry out functional processes (e.g. field sales, Product marketing, production, maintenance, Compensation, internal control, etc.).

**Forecasted Structure:** Structure of associates that a Business Unit or Global Functional VP requires to operate effectively during the following year, based on its strategic planning. This number includes the Authorized Structure plus or minus any proposed changes based on strategic planning.

**Functional Area:** It is the division by functions or sections of the value chain that Corporate determines to facilitate the management and administration of the company in all the Business Units of Grupo Bimbo. This division allows the identification or replicable and repeatable best practices that a Business Unit or legal entity performs to generate added value.

**Job Name:** It is the job title that indicates the set of responsibilities that a person has. At the organizational level a position is filled by one or several people who perform tasks with the same main activity. There are specialized positions that can be filled by a single person, and generic positions that are filled by people in different functional areas (e.g. administrative, assistant, etc.).

**Legal Entity:** It is the name that identifies a company for tax and legal purposes in general. Legal entities are defined by the Global Administration and Finance Department and, for Organizational Structure purposes, only those that have registered collaborators are used.

**Out of Payroll:** Individuals, due to business needs, are hired and paid by third parties to work in one of the work centers of Grupo Bimbo.

**Real Structure:** Number of active associates at a specific date, includes payroll and external associates.

**Structure:** Number of associates that integrates the Real, Authorized and Forecasted Structure.

#### **4. Responsibilities**

**CEO:** Define the dates of review of structures of Business Units and Global Functional VPs in charge. Authorize these structures and all those Corporate VPs and Executive level.

**Executive VP:** Define the dates of review of structures of Business Units and Global Functional VPs in charge.

**Global Compensation VP:** Confirm the dates of the Structure Review to Business Units and Global Functional VPs. Check that the final presentation complies with the formats, catalogs and indicators that have been defined. Confirm that the presentation has been reviewed with all the Global Functional VPs, before being sent to the Executive VPs. Participate in Structure Review meeting, consolidate and publish the global comparative results.

**Global Functional VPs:** Define the general and comparable KPIs of their area that the Business Units must present. Review the information of the Business Units and areas that correspond to it and inform to the Global Compensation Department of the adjustments made, prior to the meeting with the CEO and Executive VP. Recommend the approval of the structure to the Executive VP and participate in the Structure Review meetings.

**Business Units Presidents:** Submit to the CEO or Executive VP, for its authorization, the information in the official formats with the Real Structure, the Authorized Structure from prior period review period and the Forecasted Structure, based on its strategic planning, as well as the KPIs defined by the Global Functional VPs.

#### **5. General Aspects**

Due to Grupo Bimbo's continuous growth, and the need to operate with a vision of quality and productivity per person, it is the policy of Grupo Bimbo to accomplish the following guidelines to control the Authorized Structure:

##### **Authorization of the Structure**

- Business Units Presidents and Global Functional VPs should:
  - Prepare their Structure request based on your strategic planning process and annual budgets.
  - Review in advance the Structure information with their respective Global Functional VPs, to agree on the information they will submit to the authorization of the CEO and Executive VP.
  - In case of not reaching an agreement, review the differences together with the CEO.
  - Send the final presentation to the Structure area of the Global Compensation Department, no later than one week before the meeting with the General Directorate, already validated with the corresponding Global Functional VPs, otherwise the review board will be canceled, and the authorized structure will be maintained.
  - Update the new authorized structure in the available management systems.
  - Consider that, in the absence of the structure review meeting, the authorized structure in the previous cycle will prevail.
  - Stick to the next annual structure review cycle:
    - *Planning:* In October and November of each year they must present to the CEO and Executive VPs, for their approval, the Structures necessary to achieve their business objectives of the following year, comparing the current Authorized Structure against the Forecasted.
    - *Execution:* During the calendar year, in Pre-Council sessions, the general comparisons between the Real Structure and the one authorized with the justification of the variations will be presented.

- *Follow-up:* In May and June of each year, they will present to the CEO and Executive VPs a detailed comparison of their Real Structure against the authorized one with the action plans for the second semester.
- The Global Functional VPs that require a Structure to perform corporate functions in other geographies, should ensure that it is included in the reviews with the CEO for authorization and, if it is approved, will be part of their corporate structure.
- The Global Compensation Department must:
  - Send, to each Business Unit and Global Functional VP, the new authorized structure at the end of the review process.
  - Review approved positions that remain vacant for more than six months to determine if they are necessary for the operation of the business, if not, they will be removed from the authorized structure.
- The Trainees' structure is the only structure that could not be reviewed in the Business Unit Structure sessions, based on the **FGB-HR-08 Global Policy for the Recruitment and Development of Trainees.**

### Functional Area

The Business Units Presidents and Global Functional VPs must observe the following:

- The corporate functional areas may have structure in some or all of the Business Units of Grupo Bimbo, as necessary, and those that only have structure in the Corporate Office will cover from there the specific function.
- In the opposite direction to the above, any functional area identified in any Business Unit of Grupo Bimbo must be covered by some global functional area in the Corporate.
- The functional areas will be associated with the departments in each legal entity so each associate, being assigned to a department, will be associated to the corresponding functional area.
- The functional areas defined by the Executive Committee of Grupo Bimbo are listed in Annex I at the end of this policy.

### Department

For the creation and definition of department names, local structure and compensation managers must ensure that, as the case may be, it contains the following concepts:

- Hierarchical level: For the levels of VP and Directors, the departments must express their hierarchical level. For the rest of the levels generic departments will be created that do not express hierarchical level.
- Scope: it must express the scope that the occupants of the department have, according to the following:
  - Global: With functional scope to all Business Units of Grupo Bimbo.
  - Organizational: With functional scope to a complete Business Unit.
  - National: With scope of an entire country within a Business Unit.
  - Multi country Business Units:
    - Regional: Coverage on many countries within a Business Unit.
    - National: Coverage on a country within a Business Unit.
  - Single country Business Units:
    - National: Coverage on a country.
    - Regional: Coverage on a region within a country.
  - Without Scope: For local scope departments, less than regional.
- Function or process: Defines the name of the function or process of the department; for each functional area there are various functions or processes that may or may not be present in a defined Business Unit.

### Job Name

- The Global Compensation Department is responsible to govern the global job names catalogue.
- For the creation and definition of job names, local structure and compensation managers must ensure that, as appropriate, it contains the following concepts:
- Level: Expresses the responsibility and hierarchy of the position in the Business Unit, as follows:

Level	Job Name (*)
VP	President, VP
Director	Director
Manager	Manager, Executive
Supervisor	Supervisor, Coordinator, Administrator
Administrative	Administrative, Technician, Auxiliary, Analyst, Responsible
Operative/ Hourly	Operative, Helper, Official, Salesman, Mechanic, Assistant, Master

(\*) The positions that, due to their specialized activity, already have a recognized name in the existing catalogs (e.g. storekeeper, assistant, mechanic, driver, receiver, etc.) will be respected.

- Scope: As in the departments, the position expresses the scope of coverage only in the following cases: Global, Organizational, National and Regional.
- Function or sub-function: Defines the name of the function or process of the position; for each functional area there are various functions and sub-functions or processes and these may or may not be present in a defined Business Unit.
- In summary and based on the criteria above, the creation of a position will be according to the following scheme:

Organizational Level	Job Name (*)		
	Level	Scope	Function / Sub-function
VP	✓	✓	✓
Director	✓	✓	✓
Manager	✓		✓
Supervisor	✓		✓
Administrative			✓
Operative/ Hourly			✓

(\*) If the position is only local, the scope will be skipped in the Job Name.

## 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. Annexes



Annex I

## 8. Updates

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The changes implemented in between versions are described below:

Review / History of the revision				
Version	Review Date	Updated by	Approved by	Main changes
1				
2	June 12 <sup>th</sup> , 2021	Ana Elena Ramos	Trinidad Carrandi	<ul style="list-style-type: none"> <li>Annex I updated.</li> <li>The Trainees structure is established as the only structure that could not be reviewed on the Business Unit Structure sessions by the Global Compensation Department.</li> <li>In the Department section, the scopes of Multi country Business Units and Business units from a single country are added.</li> <li>The job name of responsible is added at the administrative level and the mechanic, assistant and master at the operative level.</li> </ul>