



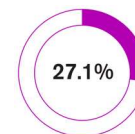
Grupo Bimbo

Score: 27.0% | Rank: 8th

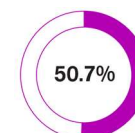
Grupo Bimbo has an overall score of 27.0% and ranks 8th amongst the 25 evaluated companies. Grupo Bimbo's strongest area relative to its peers was Management systems (5th), followed by Policy commitments (8th) and Disclosure (8th). Nevertheless, there remains significant room for improvement in each area for the company.

The third page has an overview of the scores achieved by Grupo Bimbo per indicator within each section. Please note that all scores and summaries are based on published information only.

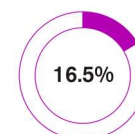
Policy Commitments



Management Systems



Disclosure



Elements in Place

- Policy commitments:** Grupo Bimbo prohibits any direct or indirect contributions by the Company to political parties or candidates for elected office (Global Integrity Policy). The Bribery and Corruption section of the Global Integrity Policy specifically addresses lobbying, providing clear guidance on gifts, meals, entertainment, and trips, reporting processes, and applies to third parties.
- Management systems:** Grupo Bimbo describes extensive accountability measures in its Global Integrity Policy, which covers lobbying activities and applies to third parties. The company assigns oversight of lobbying to the Board of Directors, Chief Executive Officer and Top Management; responsibility for execution to the Ethics and Compliance Committee; and ownership of the policy to the Global Legal and Compliance Department. Grupo Bimbo also implements a range of control mechanisms, including regular audits, to enforce its ABC and political donations policy, which explains functional responsibility for implementing the policy, the processes for payment and gift pre-approval and record-keeping, and consequences of potential violation. Regarding managing the 'revolving door', the Global Integrity Policy covers evaluation methods used in hiring, relevant trainings and compliance audits carried out on a regular basis.
- Disclosure:** Grupo Bimbo publishes a list of trade association memberships in its Annual Report, spanning multiple markets. The company also discloses details of the use of its whistleblowing systems, including the number of cases raised and resolved, breakdowns per issue type, and information on resolution. The company also discloses that its audits of its Global Integrity Policy identified no instances of non-compliance in recent years.



Recommendations for improvement

- **Policy commitments:** Grupo Bimbo is recommended to clearly commit to lobby in support of public health policies that promote the consumption of healthy diets (including specific WHO-endorsed measures), and governments' policy efforts to align with SDGs 2 and 3 and the WHO Global Action Plan for the Prevention and Control of NCDs 2013-2030. The company is also encouraged to review the OECD Principles for Transparency and Integrity in Lobbying and the Transparency International Standards for Lobbying Regulation and integrate them into its lobbying policy.
- **Management systems:** Grupo Bimbo should develop tracking and enforcement mechanisms to ensure adherence to its ban on political donations. The company is also recommended to develop (and describe) processes for managing lobbying by its trade associations, including Board-level reviews of their lobbying positions and having processes in place to address any misalignment, and 2) the process of training and monitoring lobbyists and sanctioning breaches to the company's lobbying policies. In addition, Grupo Bimbo should make the 'Speak up' line more accessible to the public and publicly communicate the system to staff in training and onboarding. Regarding its existing approach to address the 'revolving door' issues, Grupo Bimbo should further explain how it adapts job specifications and contracts to include specific restrictions.
- **Disclosure:** While Grupo Bimbo publishes a list of trade association memberships, it is encouraged to specify whether this is comprehensive or not. It could further improve this disclosure by publishing the membership dues it pays, any Board seats held, and a brief description of the purpose and/or activities undertaken by the trade association on behalf of the company. Grupo Bimbo is also encouraged to disclose which policy topics it lobbies on and what its positions are; if it does not lobby on any relevant policy topics, it should explicitly state so.



#	Score per indicator for Grupo Bimbo	Company score	Average score
Policy commitments: 21.7 total / 80 maximum			
1	Commitment to not lobby against (or commitment to only lobby in support of) public health policies/measures	0.0	1.2
2	Commitment to respect public health policy frameworks in its lobbying activities	0.0	0.6
3	Respect for relevant lobbying standards and codes	1.7	1.8
4	Political donations	10.0	3.6
5	Codes of conduct to prevent bribery & corruption	10.0	7.9
6	Controls over trade associations and industry policy groups	0.0	2.0
7	Crowding out	0.0	0.6
8	Working with others in pursuit of the public interest	0.0	1.1
Management systems: 40.1 total / 80 maximum			
9	Accountability and responsibility for policy implementation	7.5	4.9
10	Conflicts of interest and revolving door	8.0	1.0
11	Anti-bribery and corruption	10.0	6.8
12	Political donations	10.0	2.4
13	Controls over membership of associations/organizations	0.0	2.4
14	Controls over lobbyists to ensure that they understand and adhere to the company's policies	6.7	2.3
15	Auditing	0.8	0.1
16	Whistleblowing mechanisms	5.0	6.1
Disclosure: 29.8 total / 180			
17	Taxation of products with high added sugar.	0.0	0.6
18	Measures to regulate the marketing of unhealthy foods to children.	0.0	0.9
19	Front-of-pack (FOP) labelling requirements.	0.0	1.8
20	Influencing national dietary guidelines.	0.0	0.7
21	Other policies to improve public health and diets.	0.0	2.0
22	Disclosure of key lobbying information	0.0	2.0
23	Memberships of trade associations	3.8	3.2
24	Activities undertaken by trade associations	0.0	0.2
25	Alignment between lobbying principles and trade associations	0.0	0.1
26	Expenditures on trade associations	0.0	1.2
27	Expenditures on lobbyists (in-house and third party)	0.0	1.8
28	Political donations and contributions	N/A	2.3
29	Conflicts of interest	5.0	0.2
30	Auditing	0.0	0.2
31	Whistleblowing mechanisms	10.0	2.7
32	Other disclosures	0.0	0.4
33	External stakeholder engagement	0.0	0.3
34	Disclosure of lobbying policy	5.0	4.5
35	Main disclosure regarding lobbying activities/expenditures	6.0	3.0
Total: 91.9 / 340			