

GRI & SASB



CONTENTS

GRI General Disclosures

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
Grupo Bimbo, S.A.B. de C.V. has prepared this report with reference to the GRI Standards for the period from January 1 to December 31, 2025			
GRI 1: Foundations 2021			
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			
2-1	Organizational details		6-7, 15-18
2-2	Entities included in the organization’s sustainability reporting		174
2-3	Reporting period, frequency, and contact point		174
2-4	Restatements of information	An update to the baseline used to measure the carbon footprint, as well as alignment with evolving SBTi best practices, resulted in adjustments to the methodology for calculating GB’s carbon footprint. This had an impact on reported emissions for 2024, as well as those for the current year. Further details on this are available in the “Performance Data” annex. The calculation methodology for the Materials indicators (301-1, 301-2) was updated to report the proportion of recycled materials out of the total materials used, including both renewable and non-renewable materials. The 2024 figures have been recalculated to maintain comparability.	Answer in table
2-5	External assurance	This report underwent an internal audit process at Grupo Bimbo. An independent third party was engaged to verify the results of the KPIs related to all goals in the "Baked for You" (nutrition) strategy, as well as those for water, materials, and waste. Further details on this data are available in the "Performance Data" annex.	Answer in table
2. Activities and workers			
2-6	Activities, value chain, and other business relationships		6-7, 15-18
2-7	Employees	Please refer to the "Performance Data" annex	63; Answer in table
2-8	Workers who are not employees	Please refer to the "Performance Data" annex	63; Answer in table
3. Governance			
2-9	Governance structure and composition		134-142,145
2-10	Nomination and selection of the highest governance body		134-140, 145
2-11	Chair of the highest governance body	Grupo Bimbo’s highest governing body is its Board of Directors. The chairman of the Board is not the company’s CEO.	134, 136-137; Answer in table
2-12	Role of the highest governance body in overseeing the management of impacts		134, 143-145, 152-153, 158-159

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
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2-14	Role of the highest governance body in sustainability reporting		135, 143-145
2-15	Conflicts of interest		160, 163, 165-167
2-16	Communication of critical concerns		165-167
2-17	Collective knowledge of the highest governance body		139
2-18	Evaluation of the performance of the highest governance body		135
2-19	Remuneration policies		80-81, 141
2-20	Process to determine remuneration		80, 141
2-21	Annual total compensation ratio	Confidentiality Issues. The total annual compensation ratio, the percentage increase in total annual compensation, and any contextual information supporting such data have been omitted. This data is confidential for the safety of Grupo Bimbo personnel. The publication of their compensation jeopardizes their safety and privacy.	81, 141; Answer in table
4. Strategy, Policies, and Practices			
2-22	Statement on sustainable development strategy	Please see the letter from the Chairman of the Board and CEO.	8-13 ; Answer in table
2-23	Policy commitments		41, 43, 64-66, 74-81, 116-117, 122-132, 136, 149- 150, 156-157, 160
2-24	Embedding policy commitments		41, 43, 64-66, 74-81, 116-117, 122- 132, 136, 149-150, 156-157, 160, 164
2-25	Processes to remediate negative impacts		122, 150, 165-167
2-26	Mechanisms for seeking advice and raising concerns		150, 165-167
2-27	Compliance with laws and regulations	We recorded 0 confirmed cases of non-compliance related to environmental impacts, meaning that we did not incur any significant fines. *Reportable case with an impact exceeding USD\$10,000.	96, 116, 119, 127; Answer in table
2-28	Membership associations		41, 54, 56, 58, 64, 67-68, 87-88, 94, 125, 151
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement		147, 149
2-30	Collective bargaining agreements	66% of our associates are covered by a collective bargaining agreement.	123; Answer in table
GRI 3: Material Topics 2021			
3-1	Process to determine material topics		146 - 147
3-2	List of material topics		147-148

GRI Material Disclosures

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
GRI 200 ECONOMIC STANDARDS			
GRI 201: Economic performance 2016			
201-1	Direct economic value generated and distributed	For details, please refer to the "Financial Statements" annex	19-23; Answer in table
GRI 207: Tax 2019			
207-1	Approach to tax		
207-2	Tax governance, control, and risk management		
207-3	Stakeholder engagement and management of concerns related to tax	For details, please refer to the "Financial Statements" annex	Answer in table
207-4	Country-by-country reporting		
BAKED FOR YOU			
SUSTAINABLE AND TRANSPARENT BRANDS			
GRI 3: Material topics 2021			
3-3	Management of material topics		28 -51
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling		35, 41-44
417-2	Incidents of non-compliance concerning product and service information and labeling	We recorded 2 cases of non-compliance related to labeling that led us to make the necessary modifications to align with local legislation. *Cases to be reported that have an impact: greater than USD\$10,000.	Answer in table
417-3	Incidents of non-compliance concerning marketing communications	We recorded 1 case of non-compliance related to marketing communications, which led us to make the necessary modifications to align with local legislation. *Reportable case with an impact exceeding USD\$10,000.	Answer in table
BAKED FOR LIFE			
STRENGTHENING OUR COMMUNITIES			
GRI 3: Material topics 2021			
3-3	Management of material topics		54-61
GRI 202: Market presence 2016			
202-2	Proportion of senior management hired from the local community	Please refer to the "Performance Data" annex	63; Answer in table
GRI 203: Indirect economic impacts 2016			
203-1	Infrastructure investments and services supported	Please refer to the exclusions available in the "Performance Data" annex for detailed information on the scope of the reported data regarding this content.	54, 56-61, 116-117; Answer in table
203-2	Significant indirect economic impacts	Please refer to the exclusions available in the "Performance Data" annex for detailed information on the scope of the reported data regarding this content.	54, 56, 58, 116-117; Answer in table

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
GRI 413: Local communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs		54, 56, 58, 60, 116-117
413-2	Operations with significant actual and potential negative impacts on local communities		54, 56, 58, 60, 116-117
CARING FOR OUR PEOPLE			
GRI 401: Employment 2016			
401-1	New hires and employee turnover	Please refer to the "Performance Data" annex	Answer in table
Diversity, equity, inclusion, and belonging			
GRI 3: Material topics 2021			
3-3	Management of material topics		64-69
GRI 405: Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees	Please refer to the "Performance Data" annex	63-64, 137, 139; Answer in table
405-2	Ratio of basic salary and remuneration of women to men	Please refer to the "Performance Data" annex	81; Answer in table
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Our “Speak Up Line” is a secure and efficient channel that allows us to proactively identify and address any situation that goes against our integrity policy and/or code of ethics. In 2025, 123 reports related to diversity and inclusion were recorded, a category under which cases related to discrimination are registered.	166; Answer in table
Training and development			
GRI 3: Material topics 2021			
3-3	Management of material topics		70-73
GRI 404: Training and education 2016			
404-1	Average hours of training per year per employee	Please refer to the "Performance Data" annex	70-71, 73; Answer in table
404-2	Programs for upgrading employee skills and transition assistance programs		70-73
404-3	Percentage of employees receiving regular performance and career development reviews	Please refer to the "Performance Data" annex	Answer in table
Safety and well-being			
GRI 3: Material topics 2021			
3-3	Management of material topics		74-79
GRI 403: Occupational health and safety 2018			
403-1	Occupational health and safety management system		74-75
403-2	Hazard identification, risk assessment, and incident investigation		74-75

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
403-3	Occupational health services		74-77
403-4	Worker participation, consultation, and communication on occupational health and safety		75
403-6	Promotion of worker health		74, 77, 79
403-7	Prevention and mitigation of of occupaional health and safety impacts directly linked by business relationships		74-75
403-8	Workers covered by an occupational health and safety management system	The Safety and Well-being Model is applied in all our workplaces, covering 100% of our associates, visitors, and contractors.	Answer in table
403-9	Work-related injuries	Please refer to the "Performance Data" annex	74, 76; Answer in table
403-10	Work-related ill health	Please refer to the "Performance Data" annex	Answer in table

Compensation and benefits

GRI 3: Material topics 2021

3-3	Management of material topics		80-81
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GRI 201: Economic performance 2016

		At Grupo Bimbo, it is essential to support associates who are nearing retirement, accompanying them through their transition to this new stage. To facilitate this change, we have designed orientation programs that allow them to prepare to continue in the workforce or to fully enjoy their personal and family life. The available programs are:	
201-3	Defined benefit plan obligations and other retirement plans	- A Healthy Financial Future: Aimed at associates up to age 54 to strengthen their financial planning. - Let's Talk About My Future: Designed for associates between ages 55 and 59 to help them reflect on and plan their future. - Life Plan: Designed for associates aged 60 and older, focused on building a smooth and satisfying transition to retirement. To learn more about the benefits and perks at Grupo Bimbo, click here	Answer in table

GRI 202: Market presence 2016

202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Please refer to the "Performance Data" annex	81; Answer in table
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GRI 401: Employment 2016

401-2	Benefits provided for full-time employees that are not provided to temporary or part-time employees	For detailed information on benefits and perks at the Grupo Bimbo level, click here	80-81; Answer in table
401-3	Parental Leave	The company is committed to offering all its associates the maternity and paternity benefits required by law in each of the locations where it operates. For detailed information on benefits and perks at the Grupo Bimbo level, click here	Answer in table

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
BAKED FOR NATURE			
ZERO WASTE			
Packaging			
GRI 3: Material topics 2021			
3-3	Management of material topics		83-90
GRI 301 Materials 2016			
301-1	Materials used by weight or volume	Please refer to the "Performance Data" annex	Answer in table
301-2	Recycled inputs materials used		
301-3	Reclaimed products and their packaging materials		88-89
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts		87-88,90
306-2	Management of significant waste-related impacts		87-91
306-4	Waste diverted from disposal		87
Water			
GRI 3: Material topics 2021			
3-3	Management of material topics		83-84, 95-98
GRI 303: Water and effluents 2018			
303-1	Interaction with water as a shared resource		95-98
303-2	Management of water discharge-related impacts		95-98
303-3	Water withdrawal	Please refer to the "Performance Data" annex	96;
303-4	Water discharge		Answer in table
303-5	Water consumption		
ZERO EMISSIONS			
Energy			
GRI 3: Material topics 2021			
3-3	Management of material topics		99-109
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Please refer to the "Performance Data" annex	100-106
302-2	Energy consumption outside of the organization		Answer in table
302-3	Energy intensity		
302-4	Reduction of energy consumption		104
302-5	Reductions in energy requirements for products and services		99, 106

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Please refer to the "Performance Data" annex	99-109; Answer in table
305-2	Energy indirect (Scope 2) GHG emissions		
305-3	Other indirect (Scope 3) GHG emissions		
305-4	GHG Emissions Intensity		
305-5	Reduction of GHG Emissions		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		
REGENERATIVE AGRICULTURE			
GRI 3: Material topics 2021			
3-3	Management of material topics		110-114
Biodiversity			
GRI 3: Material topics 2021			
3-3	Management of material topics		112-113
GRI 101: Biodiversity 2024			
101-2	Management of biodiversity impacts	In 2024, using the Science-Based Targets for Nature (SBTN) framework, we analyzed direct operations in Mexico and Brazil (43 facilities at the time) and the main agricultural products in the supply chain—cocoa, corn, wheat, palm oil, and soy—sourced from 15 countries. In the update to our 2025 double materiality analysis, we identified that biodiversity management gained greater relevance and was established as one of our new priority issues. Throughout 2026 and beyond, we will continue to preserve or improve the health of the ecosystems with which we interact through regenerative agriculture activities and strive to conduct timely monitoring of the sites, species, and impacts related to these actions.	Answer in table
101-4	Identification of biodiversity impacts		
101-5	Locations with biodiversity impacts		
FOUNDATIONS			
QUALITY AND SAFETY			
GRI 3: Material topics 2021			
3-3	Management of material topics		118-122
GRI 416: Customer health and safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories		28-39, 48,51 118-120
416-2	Incidents of non-compliance concerning the health and safety impacts of product and service	In 2025, no safety-related recalls were reported that required notification to any country’s authorities, customers, or external auditors.	28,31; Answer in table

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
HUMAN RIGHTS			
GRI 3: Material topics 2016			
3-3	Management of material topics		123-126
GRI 407: Freedom of association and collective bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		125
GRI 408: Child labor 2016			
408-1	Operations and suppliers at significant risks for incidents of child labor		123
GRI 409: Forced or compulsory labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		123, 125
GRI 411: Rights of indigenous peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	Our “Speak Up Line” is a secure and efficient channel that allows us to proactively identify and address any situation contrary to our integrity policy and/or code of ethics. During 2025, there were no reports related to violations of the rights of indigenous peoples resulting from Grupo Bimbo’s operations or interactions.	166; Answer in table
GRI 414: Social assessment of suppliers 2016			
414-1	New suppliers that were screened using social criteria		127-132
414-2	Negative social impacts in the supply chain and actions taken		127-132
SUSTAINABLE SOURCING			
GRI 3: Material topics 2016			
3-3	Management of material topics		127-132
GRI 204: Procurement practices 2016			
204-1	Proportion of spending on local suppliers		127-132
GRI 308: Environmental assessment of suppliers 2016			
308-1	New suppliers that were screened using environmental criteria	In 2025, 300 suppliers participated in the BEAR (Bimbo Environmental Assessment of Responsibility) program. Through this framework, we annually request that our suppliers report their carbon footprint and respond to surveys regarding their sustainability practices, thereby strengthening transparency throughout our value chain.	107, 110; Answer in table
308-2	Negative environmental impacts in the supply chain and actions taken		107, 110, 118

GRI	Content	Answer in table, omission, and/or clarification	Page(s)
CORPORATE GOVERNANCE			
GRI 3: Material topics 2016			
3-3	Management of material topics		133-169
RISK MANAGEMENT			
GRI 201: Economic performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change		158-159
201-4	Financial assistance received from government	In line with Grupo Bimbo's Code of Ethics, the company does not endorse any ideological or partisan affiliation, nor does it engage in lobbying activities. Consequently, during 2025, it made no political donations and accepted no financial assistance from any government agency in any of the countries where it operates and has a presence. Link to the Code of Ethics	Answer in table
GRI 418: Customer privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data	No cases in 2025.	Answer in table
ETHICAL CULTURE			
GRI 3: Material topics 2016			
3-3	Management of material topics		160-169
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	100%	163; Answer in table
205-2	Communication and training about anti-corruption policies and procedures		163
GRI 206: Unfair competition 2016			
206-1	Legal actions for anti-competitive, anti-trust, and monopoly practices	In 2023, a Grupo Bimbo subsidiary was sanctioned by Canadian competition authorities for conduct related to price-fixing that occurred prior to its acquisition by the Group. In November 2024, Grupo Bimbo filed a fraud lawsuit against the former owners and certain former executives for allegedly making false statements, fraudulently and negligently, during the negotiation, due diligence, and sale of said subsidiary. These proceedings continued throughout 2025. The confidentiality of these proceedings prevents the disclosure of supporting evidence.	Answer in table
GRI 415: Public policy 2016			
415-1	Political contributions	In line with Grupo Bimbo's Code of Ethics, the company does not endorse any ideological or partisan affiliation, nor does it participate in lobbying activities. Consequently, during 2025, it made no political donations and accepted no financial assistance from any government agency in any of the countries where it operates and has a presence. Link to the Code of Ethics	Answer in table

Sector Supplement

GRI Standard	GRI	Answer in table, omission, and/or clarification	Page(s)
Procurement			
FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy		127
FP2	Percentage of purchased volume wich is verified as being in accordance with credible, internationally recognized responsible production standards, broken by standard		127
FP3	Percentage of working time lost due to industrial disputes, strikes and/or lock outs, by country	Confidential information of Grupo Bimbo. The reporting of days lost for these reasons is conducted internally and may not be published or disclosed.	Answer in table
Society			
Former FP4	Nature, scope, and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic diseases; access to healthy, nutritious, and affordable food; and improved welfare for communities in need		28-51, 54-61
Product Stewardship			
FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards		28-39, 118-120
FP6	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium, and added sugars.	Please refer to the "Performance Data" annex	28-39; Answer in table
FP7	Percentage of total sales volume of conumer products, by product category, that contain increa- sed nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives.	Please refer to the "Performance Data" annex	28-39; Answer in table
FP8	Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements		35, 40-47
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Please refer to the "Performance Data" annex	28-39; Answer in table

SASB: Processed Foods

Code	Reporting metric	Unit of measure	Answer in table, omission, and/or clarification or pages	Page(s)
Energy management				
	Total amount of energy consumed (gigajoules, GJ) it includes energy purchased from external sources and energy produced by the entity itself.	Gigajoules, GJ		
FB-PF-130a.1	Percentage of energy consumed that comes from the electricity grid.	%	Please refer to the "Performance Data" annex	Answer in table
	Percentage of energy consumed that is renewable energy, includes fuel consumed by the entity, renewable energy produced directly and purchased by the entity.	%		
Water management				
FB-PF-140a.1.	Amount of water withdrawn from any source (thousands of cubic meters). Amount of water withdrawn at locations with high or extremely high initial water stress as a percentage of total water withdrawn.	Thousands of cubic meters, m ³	Please refer to the "Performance Data" annex	95-98; Answer in table
FB-PF-140a.2.	Total number of instances of non-compliance, including violations of technology-based standards and instances of exceeding quantity or quality based standards.	Number	No cases recorded.	Table response
	Description of water management risks employeeed with abstraction, consumption, and discharge of water or wastewater.			95-98
FB-PF-140a.3.	Short- and long-term strategies to mitigate water management risks (whether the target is absolute or intensity-based, efficiency initiatives and innovations, tools, and technologies applied.	NA/ Description		95-98
Food safety				
FB-PF-250a.1.	Non-compliance rates of your facilities with Global Food Safety Initiative (GFSI) recognized food safety certification programs. Corrective action rates employeeed with your facilities and major and minor non-conformities.	Rate, Description	95% of our products are manufactured in GFSIcertified plants and bakeries. This figure is not 100% because it includes operations from new acquisitions currently undergoing integration, which have a three-year period to complete their adaptation. We are supporting them to achieve this.	118-120; Answer in table
FB-PF-250a.2.	Percentage of ingredients sourced from Tier 1 supplier facilities (suppliers that transact directly with the entity) that are certified by a GFSI-recognized food safety certification program. ¹	%	+81% of our suppliers already hold GFSI certification.	118-120; Answer in table

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To view the 2025 Performance Data, [click here.](#)

Code	Reporting metric	Unit of measure	Answer in table, omission, and/or clarification or pages	Page(s)
FB-PF-250a.3.	Total number of violation notifications received that justify violation of advisory and administrative codes, statute or other requirements related to food safety.	Number	In 2025, no safety-related recalls were reported that required notification to any country's authorities, customers, or external auditors.	Answer in table
	Corrected percentage of notifications received that are food safety related	%		
FB-PF-250a.4.	Food safety-related product recalls (refers to the recall of a marketed product when there is reason to believe that a food product could cause illness in consumers).	Number		
	Total quantity of food products subject to a recall.	Ton		
Health and nutrition				
FB-PF-260a.1.	Total revenues from sales of those products whose labeling or marketing is focused on promoting health and nutrition attributes.	Number (currency)	48% of our total net sales came from products with an HSR of 3.5 stars or higher.	28, 31-32; Answer in table
FB-PF-260a.2.	Analysis of the process of identification and management of products and ingredients related to nutritional and health concerns of consumers.	NA/ Description		28-39
Product labeling and marketing				
FB-PF-270a.1.	Percentage of advertisements targeted to children. ²	%		43
	Percentage of advertisements targeted to children that promote products that meet the CFBAI unified nutritional criteria.	%		
FB-PF-270a.2.	Revenues from products sold during the reporting period that are labeled as containing genetically modified organisms (GMOs), and separately as non GMO.	Number (currency)	100% of Grupo Bimbo's product portfolio is GMO-free.	43; Answer in table
FB-PF-270a.3.	Total number of confirmed incidents of non-compliance with regulatory codes, laws or other labeling or marketing requirements.	Number	Please refer to the answers in the GRI table for 417-2 and 417-3.	Answer in table
FB-PF-270a.4.	Total amount of monetary losses incurred during the reporting period as a result of legal proceedings related to marketing or labeling practices.	Number (currency)	We recorded 2 cases of non-compliance related to labeling and 1 related to marketing. *Reportable case with an impact: greater than USD\$10,000.	Answer in table
Packaging lifecycle management				
FB-PF-410a.1.	Total weight of packaging purchased by the entity, in metric tons.	Ton	Please refer to the "Performance Data" annex	Answer in table
	Percentage of packaging, by weight, made from recycled or renewable materials.	%		
	Percentage of packaging, by weight, that is recyclable, reusable, or compostable	%		

Code	Reporting metric	Unit of measure	Answer in table, omission, and/or clarification or pages	Page(s)
FB-PF-410a.2.	Strategies to reduce the environmental impact of packaging throughout its lifecycle, such as optimizing the weight and volume of packaging for a given application, or the use of alternative materials that are recycled, recyclable, reusable, or compostable. Environmental and social impacts of the ingredient supply chain.	NA/ Description		87-90
Environmental and social impacts of ingredient supply chain				
FB-PF-430a.1.	Percentage of food ingredients supplied that are certified to a third party environmental or social standard.	%	96% traceability of direct palm oil. 90% of direct palm oil sourcing is free from deforestation and land conversion.	127-132; Answer in table
FB-PF-430a.2.	Rate of non-compliance of suppliers' facilities with external social and environmental auditing standards or suppliers' own internally developed codes of conduct. Rate of corrective actions employed with suppliers' facilities.	Rate, Description	65% of direct soybean oil sourcing is free from deforestation and land conversion. 100% of paper and cardboard packaging came from certified, sustainable, or recycled sources.	
Ingredient sourcing				
FB-PF-440a.1.	Percentage of food ingredients from regions with high or extremely high initial water stress.	%	For details on our sustainability-focused sourcing efforts, please visit the pages referenced in this index.	127-132; Answer in table
FB-PF-440a.2.	List of priority food ingredients for the business. Strategic approach to managing environmental and social risks arising from your highest priority food ingredients.	NA/ Description		

NOTES:
1 Packaging materials or other goods and supplies that are not food or ingredients are not included.
2 Defined as children under 12 years of age, through media such as: television, radio, the internet, print media, video games, etc.

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To view the 2025 Performance Data, [click here.](#)