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V1: Board of Directors

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### 1. PURPOSE

Establish the basic principles and best practices for travel expense requests, verifications and reimbursement of Business Travel Expenses to be followed by Quálitas Controladora, S.A.B. de C.V. and its Subsidiaries.

### 2. SCOPE

This document must be observed by all the staff assigned to Quálitas Controladora and Subsidiaries, whether they are employees, officers or persons rendering professional services for fees who in the performance of their duties require to travel for work purposes; applying without exception to all areas or hierarchical level.

### 3. TERMS

<b>Travel Agency</b>	Authorized Service Provider for the purchase of airline tickets and lodging.
<b>Per diem advance</b>	Amount granted prior to the business trip to cover expenses, which must be previously authorized.
<b>Travel Assistant</b>	Responsible for the area that requires to make reservations for a traveler(s) as support for travel management, who will be responsible for checking the reservations made.
<b>Junk food</b>	Food low in nutrients for the body and high in fat, sugar and/or salt, such as candy, cracklings, chips, chocolates, etc.

<b>Check</b>	Supporting documentation of the travel expenses incurred (XML, PDF, invoice); in the case of expenses abroad, tickets.
<b>Wear and tear of the automobile owned by the employee.</b>	Expenses incurred for the use of the employee's automobile (mileage) and are the result of a trip made to perform their activities, in order to comply with work requirements.
<b>Payment method</b>	Means through which the payment was made (funds transfer and debit or credit card).
<b>Travel Expenses</b>	Expenses incurred for lodging, meals and transportation of employees and professional service providers for Fees, necessary for their transfer and stay in a city other than the one where they regularly perform their duties (more than 50 km away), in order to comply with work requirements.
<b>Reimbursement</b>	Reimbursement in cash of the amount spent on the business trip, provided that it complies with these policies.
<b>Report or Summary</b>	Reporting and storage of travel expense vouchers.
<b>Applicant</b>	Employee who requires Lodging and/or Airplane service for work purposes or requires an advance, reimbursement or voucher for travel expenses.
<b>Business travel</b>	Transfer for work purposes of an Employee or service provider whose transportation and/or lodging is arranged to destinations other than their place of residence and where they carry out their work activities or provide services to any company of the Group.

## 4. POLICIES

### 4.1. GENERAL POLICIES

- 4.1.1. All domestic and international travel made by the Applicant in connection with the performance of its duties must comply with the policies set forth in this document in addition to the guidelines established by each subsidiary.
- 4.1.2. In case of repeated non-compliance of an Applicant with the policies, he/she will no longer be entitled to the granting of a new advance.
- 4.1.3. For the issuance and purchase of airline tickets and lodging reservations must be made with the Agency that has an agreement.
- 4.1.4. All reservations for lodging and/or air transportation, as well as the sending of the CFDI's for verifications and reimbursements, will be made through the corresponding platforms, by means of the

user and password assigned, which is personal and non-transferable (applies only to Quálitas Compañía de Seguros - QMX).

### Reservation of Lodging and/or Flights.

- 4.1.5. Requests for domestic and international travel must be made at least 7 or 14 calendar days prior to departure, respectively.
- 4.1.6. You must travel using the most economical fare available at the time of booking. All flights must be purchased in basic class.
- 4.1.7. Flights may only be booked if the location of the destination with respect to the origin is more than 400 kilometers away for a single trip and 800 kilometers away for a round trip.
- 4.1.8. Reservation payment must be made through authorized payment methods.
- 4.1.9. During the applicant's vacation or disability periods, he/she will not be able to make any business trips.
- 4.1.10. Per diem claims, reimbursements and/or vouchers for these items will be accepted only up to the maximum authorized amount.
- 4.1.11. Under no circumstances will any extra expenses be absorbed that have not been authorized from the beginning, such as flight changes (over the counter or by telephone directly with the airline company) or hotel changes that do not have the authorization of the applicant's immediate supervisor.

### Travel Expense Advance Request

- 4.1.12. In accordance with the tax regulations of each Subsidiary, it will be an exempt income, provided that they are effectively disbursed in service to the company and proven with the respective CFDI's.

### Verification or Reimbursement of Travel Expenses.

- 4.1.13. The vouchers must comply with current tax requirements in accordance with the tax regulations in which Quálitas Controladora and its Subsidiaries operate.
  - 4.1.13.1. The maximum time for reimbursement payment will be 72 business hours.  
In the case of fiscal year-end, the deadline for submitting expense vouchers and travel reimbursements is December 15.
  - 4.1.13.2. All receipts must justify 100% of the travel allowance granted.
- 4.1.14. Expense vouchers that do not correspond to authorized items that do not correspond to the destinations and dates of the Travel will be rejected.

**Lodging:** Only requests for per diem, reimbursement and/or verification will be processed.

**Food:** Only those expenses that are invoiced to the Group for work purposes and that also include the receipt and bank voucher of the consumption made, and attach the tax receipt related to lodging and/or transportation, will be eligible for reimbursement.

Consumption at the place of residence will not be covered except for food consumption at the airport or bus station on the first day of the travel.

The consumption of junk food, coffee (not as part of a restaurant consumption) and alcoholic beverages are not authorized in this category, therefore, they cannot be checked or reimbursed.

### Transportation

- In the case of purchase of Airline Tickets, only travel allowance requests, reimbursements and/or verification in accordance with point 4.1.5 will be processed.
- Vouchers for toll booths will be voucherable and/or reimbursable, provided that they are invoiced in the name of the Company and that the toll booth tickets are attached, as well as that they correspond to the route of the travel, otherwise they will be rejected.
- It should be noted that toll booth vouchers can be invoiced at the toll booths or through the corresponding concessionaire's Portal.
- The concept of gasoline only applies when using a personal car, the reimbursement and proof of gasoline is already included in the concept of wear and tear.

### Other travel expenses.

- Gratuities: maximum 10% of total consumption (including VAT).
- Cabs, recommending the use of on-site or hotel cabs that issue tax receipts. (Attach invoice, receipts and/or vouchers as an integral part of the check).
  - a) Parking lots, proof of expenses or reimbursement will be for a maximum of 2 days.
  - b) Expenses without vouchers (cab, tips, etc.), which must be authorized by the applicant's boss (minimum management level).

**Wear and tear:** Travel in an automobile owned by the applicant, paid per kilometer traveled, which will only apply when the mileage is equal to or greater than 50 km, this concept already includes the gasoline cost.

- For verification and/or reimbursement purposes, you must attach the consultation route issued by the Secretary of Communications and Transportation web page where Quáalitas operates. (indicating the mileage).
- Reimbursements will be made as long as no per diem request has been submitted to (advance payment). Reimbursements will be rejected when the date of the invoices coincides with the date of an advance payment.

## 5. PENALTIES

Violation of the rules contained in this document will result in the following consequences, depending on the severity of each particular case, the imposition of penalties from the Internal Work Regulations and, if applicable, those established in the applicable laws.