Corporate Tax Policy

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CONTENTS

1. PURPOSE

The main purpose of these Policies is centered on establishing the principles and good tax practices that must be followed by Quálitas Controladora, S.A.B. de C.V. and its member companies.

2. SCOPE

To all personnel (direct, indirect, fee-based/contract, Officials, or Board Members) assigned to Quálitas Controladora, S.A.B. de C.V. (hereinafter Quálitas Controladora - QC).

3. CONCEPTS

Refer to the “Glossary of Corporate Governance Concepts”

4. POLICY

4.1. GENERAL POLICIES

4.1.1. The Board of Directors is responsible for authorizing this Corporate Tax Policy, which is part of the corporate governance and regulatory compliance policies and encompasses Quálitas' tax strategy and its commitment to the application of good tax practices.

4.1.2. The Board of Directors will promote the adherence to the tax principles and good tax practices contained in this Corporate Tax Policy by the companies that comprise Quálitas Controladora whose activities have a significant impact in the tax area.

4.1.3. The Boards of Directors of the companies that comprise Quálitas Controladora will ensure compliance with this Corporate Tax Policy at a country level, specifying it in accordance with the **applicable laws** in each jurisdiction.

4.1.4. Quálitas Controladora's tax strategy consists of ensuring compliance with applicable tax regulations and seeking proper coordination of the tax practices followed by Quálitas companies.

4.1.5. The tax strategy is carried out within the framework of achieving the corporate interest and supporting a long-term business strategy that prevents tax risks and inefficiencies in the execution of business decisions.

4.1.6. Quálitas Controladora takes into consideration all legitimate interests, including public ones, that converge in its activity. In this sense, the taxes paid by the Group in the countries and territories where it operates constitute its primary contribution to the support of public expenditures and, therefore, one of its contributions to society and to the fulfillment of the eighth Sustainable Development Goal (SDG) approved by the United Nations.

4.2. TAX PRINCIPLES

4.2.1. Compliance with tax obligations and relations with Tax Administrations will be governed by the following principles:

- **Principle 1:** Compliance with tax regulations in the different countries and territories where Quálitas Controladora operates, paying the taxes that are due in accordance with the legal system.
- **Principle 2:** The adoption of tax decisions by Quálitas Controladora companies based on a reasonable interpretation of the applicable regulations and in close connection with the group's activity.
- **Principle 3:** The prevention and reduction of significant tax risks, ensuring that taxation bears an appropriate relationship to the structure and location of activities, the human and material resources, and the business risks of the Group.
- **Principle 4:** The strengthening of a relationship with tax authorities based on respect for the law, loyalty, trust, professionalism, collaboration, reciprocity, and good faith, without prejudice to any legitimate disputes that—respecting the aforementioned principles and in defense of corporate interest—may arise with said authorities regarding the interpretation of applicable regulations.
- **Principle 5:** Providing information to the administrative bodies regarding the main tax implications of transactions or matters submitted for their approval, when they constitute a relevant factor in shaping their decision.
- **Principle 6:** The conception of the taxes paid by Quálitas Controladora companies in the countries and territories where they operate as the primary contribution to the support of public expenditures and, therefore, as one of their contributions to society.

4.3. GOOD TAX PRACTICES

4.3.1. Quálitas Controladora defines the following as good tax practices:

4.3.1.1. Not utilizing artificial structures unrelated to the Group's own activities for the sole purpose of reducing its tax burden nor, in particular, conducting transactions with related entities solely motivated by the erosion of tax bases or the shifting of profits to low-tax jurisdictions.

4.3.1.2. Avoiding opaque structures for tax purposes, understood as those designed to prevent competent Tax Administrations from knowing the final entity responsible for the activities or the ultimate beneficial owner of the assets or rights involved.

4.3.1.3. Not incorporating or acquiring companies resident in countries or territories considered tax havens under regulations or included in the blacklist of non-cooperative jurisdictions, with the sole exception of cases where the Group is forced to do so due to an indirect acquisition in which the company in question is part of a group of companies being acquired, in which case it must be approved by the Board of Directors.

4.3.1.4. Following the recommendations of the Codes of good tax practices implemented in the countries where Quálitas Controladora companies operate, taking into consideration the specific needs and circumstances of the Group.

4.3.1.5. Quálitas Controladora is committed to complying with the OECD guidelines for multinational enterprises in the tax area.

4.3.1.6. Collaborating with competent Tax Administrations in the detection and search for solutions regarding fraudulent tax practices of which Quálitas Controladora becomes aware and that may take place in the markets where the Group operates.

4.3.1.7. Providing tax-relevant information and documentation requested by competent Tax Administrations within the shortest possible timeframe and with the appropriate scope.

4.4. MONITORING AND CONTROL

4.4.1. The member companies of Quálitas Controladora must adopt the necessary control mechanisms to ensure, within proper business management, compliance with tax regulations, the Principles, and the good practices outlined in this policy.

4.4.2. The member companies of Quálitas Controladora will dedicate appropriate and sufficiently qualified human and material resources to comply with this policy.

4.4.3. The member companies of Quálitas Controladora will approve and periodically review the guidelines for assessing and managing tax risk, which will include the criteria for classifying transactions based on their tax risk.

5. INVOLVED POLICIES

- Glossary – Corporate Governance Policies

6. SANCTIONS

Any violation of the rules contained in this document will result, depending on the severity of the case, in the imposition of the sanctions provided for in the Internal Labor Regulations and, if necessary, those established by applicable laws.