General Donations Policy and Procedure

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CONTENTS

1. PURPOSE

Establish the principles and best practices regarding donations to be followed by the companies that comprise Quálitas Corporate Group, with the aim of preventing fraud and reputational risk.

2. SCOPE

This policy is of general application to all companies within Quálitas Corporate Group, as well as to all its personnel, including direct employees, indirect staff (fee-based), Officers, and Directors.

3. CONCEPTS

Corporate Group	A group of legal entities organized under direct or indirect equity participation schemes, in which the same company maintains control over said entities .
Quálitas	Quálitas Controladora, S.A.B. de C.V.
Donee (s)	A civil organization or trust authorized by the SAT (Mexican Tax Administration Service) to receive tax-deductible donations for Income Tax (*ISR*) purposes
Board of Trustees	The governing body that represents a foundation and is responsible for managing its rights and the assets that constitute its patrimonial wealth.
Civil Association	A private organization with full legal status and non-profit status. These associations are composed of individuals working together toward a social, educational, cultural, or other common goal.
Private Assistance Institution (*I.A.P.*)	An entity with its own legal status and assets, non-profit in nature, which performs social assistance acts .
Restrictive List(s)	Official lists issued by national authorities, as well as international organizations or foreign authorities, identifying individuals or entities linked to criminal organizations or illicit activities.

SAT	*Servicio de Administración Tributaria* (Mexican Tax Administration Service)
Compliance Officer	The officer responsible for carrying out duties aimed at preventing money laundering and combating the financing of terrorism. This role applies to the entities within Quálitas Corporate Group that are Insurance Institutions.

4. GENERAL POLICIES

4.1. Quálitas Corporate Group companies may support the development of vulnerable communities in the fields of education, health, environment, and social development through donations to Authorized Donees that demonstrate a genuine concern and commitment to the well-being of others.

4.2. The Board of Directors of each Quálitas Corporate Group company shall ensure compliance with this policy in their respective countries and in accordance with applicable legislation. Furthermore, they shall promote adherence to the principles and best practices for donations established in this document.

4.3. Donations are not subject to an exchange of considerations or other contractual obligations between Quálitas Corporate Group companies and the Donee or the Board of Trustees.

4.4. It is prohibited to make contributions in cash, kind, or property to political parties, unauthorized government institutions, government officials or employees, or any individual who, by their position in a government institution, may have influence for the benefit of Quálitas Corporate Group companies.

4.5. Prospective Donees or Boards of Trustees must meet the following requirements:

4.5.1. Be legally incorporated in the Mexican Republic and/or their country of origin, in accordance with the applicable legislation.
4.5.2. Be non-profit entities whose corporate purpose is related to: education, health, the environment, and/or social development.
4.5.3. In the case of Donees or Boards of Trustees incorporated in the Mexican Republic, they must hold a current authorization as an "Authorized Donee" granted by the SAT and be published in the Official Gazette of the Federation (*Diario Oficial de la Federación*). In the case of foreign organizations, compliance with the requirements established by the applicable legislation in each country shall be reviewed.
4.5.4. Accept visits from Companies of the Corporate Group when deemed necessary by the latter.
4.5.5. Not be listed on any Restrictive List.

4.5.6. Comply with local legislation regarding Anti-Money Laundering and Combating the Financing of Terrorism.

4.6. On an annual basis, during the first quarter of the year, the Chief Executive Officer (CEO) or the Chairman of the Quálitas Sustainability Committee shall evaluate and determine the total amount allocated for donations by Quálitas Group companies.

Furthermore, depending on the conditions of the Quálitas Corporate Group companies, the CEO or the Chairman of the Sustainability Committee may increase the initially allocated amount during subsequent quarters. Should this occur, the Sustainability Committee shall report it to the Board of Directors.

4.7. The maximum annual limit (calendar year) that Quálitas Corporate Group companies may grant per Donee or Board of Trustees shall be: $3 million (three million pesos 00/100 M.N.) or its equivalent in local currency.

4.8. The types of donations that Quálitas Corporate Group companies may provide are:

4.8.1. Financial: Solely via electronic bank transfer to the account held by the Donee or the Board of Trustees.

4.8.2. In-kind or Consumer goods, provided that the Donee or Board of Trustees issues a tax-deductible receipt.

Regardless of the type of donation made by Quálitas Corporate Group companies, they must follow the process established in this Policy, which sets forth the steps for the correct management of the donation.

4.9. In the event that Quálitas Corporate Group companies are unable to support a full project of the Donee or Board of Trustees—either because it exceeds the maximum annual limit established in Section 4.7, or simply because they intend to contribute to more projects—Quálitas Group companies may grant only partial support to the project or to a specific activity thereof.

4.10. If Service Offices belonging to Quálitas Corporate Group companies wish to make donations, these must be made under their own corporate name. If, for a justified reason, such donations are made on behalf of any of the Quálitas Corporate Group companies, the Social Responsibility department must be contacted for approval prior to the disbursement of funds and, where appropriate, must comply with the provisions of this policy.

4.11. The Sustainability Committee shall report the status of donation deliveries to the Board of Directors on a quarterly basis, and the results on an annual basis.

4.12. Prior to any Quálitas Corporate Group company making a donation, the Social Responsibility department must obtain a declaration of no conflict of interest from the Donees or Boards of Trustees to verify that no conflict of interest exists between them and the personnel, officers, directors, attorneys-in-fact, shareholders, or any other person with a relationship or ownership ties to Quálitas Corporate Group Companies.

If a conflict of interest is detected or declared, it must be immediately reported to the Chairman of the Board of Directors or the CEO, both of Quálitas, so they may determine, if applicable, whether the donation can be granted.

5. REVIEW OF DONEES

5.1. Once Quálitas has identified the prospective Donee(s) or Board(s) of Trustees, the Social Responsibility department must collect the necessary documentation from them and provide the "Know Your Customer (KYC) Identification Form" to be completed and signed by the Donee or Board of Trustees.

5.2. Once the documentation referred to in Section 5.1 above has been collected, the Social Responsibility department shall email the request for documentation review to the Legal department of the corresponding Quálitas Group company. The Legal department will then indicate whether the Donee or Board of Trustees meets the necessary requirements to receive donations and, if necessary, will draft the corresponding agreement.

It is the obligation of the Social Responsibility department to submit each and every Donee or Board of Trustees to which they intend to provide resources to the Legal department of the corresponding Quálitas Group company for review, regardless of whether previous reviews have already been conducted.

5.3. The Social Responsibility department shall request support from the Head of the Legal department or the Compliance Officer of the relevant Quálitas Corporate Group company, as applicable, to validate that the Donee, the Board of Trustees, and the individuals exercising direct or indirect control over them—as well as Board Members, Attorneys-in-fact, and any other person related to the Donee or Board of Trustees—are not listed on any Restrictive List.

It is the obligation of the Social Responsibility department to request the Restrictive List validation from the Head of the Legal department or the Compliance Officer of the relevant Quálitas Group company for each and every Donee or Board of Trustees to which they intend to provide resources, regardless of whether previous validations have already been conducted.

5.4. If both the Legal department and the Compliance Officer (where applicable) indicate that the donee does not meet the requirements and/or is listed on a Restrictive List, the relevant Quálitas Corporate Group company shall not be permitted to carry out the corresponding donation.

6. SANCTIONS

Non-compliance with the rules contained in this document will result in the imposition of sanctions provided for in the Policies, depending on the severity of the case, and, if necessary, those established in the applicable laws, where appropriate.