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1. PURPOSE

To establish the procedures and guidelines necessary to prevent and seek to eliminate corruption, demonstrating a commitment to zero tolerance toward acts of corruption in order to positively contribute to improving the standards of truthfulness, integrity, ethics, and honesty across all performed activities.

2. SCOPE

This document is of general compliance for all actors involved within the activities performed by Quálitas Controladora, its subsidiaries, as well as its personnel, office directors, clients, shareholders, investors, committees, agents, contractors, and suppliers, among others; therefore, its application is strictly mandatory.

3. CONCEPTS

Corruption	The misuse of entrusted power to obtain private benefits. White-collar crimes are thefts and typically frauds. Corruption can also occur in cases of nepotism, extortion, traffic of influence, misuse of insider information for personal purposes, and the buying and selling of judicial decisions, among several other practices.
Anything of Value	Money, gifts or personal favors, meals, entertainment, shares, discounts on products and services that are not readily available to the public, job offers for government officials or their relatives, political contributions, payments to third parties, payment of travel expenses, and assuming or forgiving debts.
Business Courtesies	Those gifts, promotional items, meals, services, entertainment, loans, or favors related to the promotion of the products of Quálitas Controladora and its subsidiaries.
Politically Exposed Person (PEPs)	An individual who performs or has performed prominent public functions abroad or within the national territory, considering, among others, heads of state or government, political leaders, government officials, members of political parties, etc. Spouses, domestic partners, and individuals related by blood or affinity up to the second degree are assimilated to Politically Exposed Persons.
Good Faith	Operating with honesty, sincerity, and loyalty in every transaction or business activity.

Transparency	Maintaining operations in optimal conditions so it is possible to provide adequate information regarding all company activity to workers, clients, users, shareholders, oversight entities, and the community in general.
Equity	A quality that consists of giving each individual what they deserve based on their merits or conditions, avoiding favoritism.
Prudence	The obligation of every executive or worker at Quálitas to closely safeguard information disclosed to them by clients, provided that this does not entail concealment and collaboration in unlawful acts according to the Law.
Legality	Every activity must be carried out respecting the Constitution, laws, and applicable external and internal regulations.
Oversight	Indicates that commercial, financial, and accounting transactions must have effective and permanent control over management and its results, in order to reasonably guarantee that the interests of shareholders and clients are being safeguarded, verifying the level of compliance with internal legal policies, rules, and procedures regulating the financial operation of Quálitas Controladora and its subsidiaries.
Collaboration	Teamwork must be carried out between Quálitas Controladora, its subsidiaries, and authorities in the fight against money laundering, terrorist financing, and other actions contrary to the law.

4. POLICIES

4.1. GENERAL POLICIES

- 4.1.1. The Board of Directors and the Audit Committee of Quálitas Controladora are responsible for defining the anti-corruption principles and mechanisms that must be followed by the Issuer, as well as its subsidiaries.
- 4.1.2. Quálitas Controladora conducts its business and performs its duties with loyalty, clarity, transparency, precision, commercial probity, reliability, and compliance in search of social well-being, acting under ethical conditions of responsibility, character, and professional suitability, prioritizing the general interest over private interest, and applying the following principles:
 - Good Faith
 - Transparency
 - Equity
 - Prudence
 - Legality
 - Oversight
 - Collaboration

4.1.3. The business activities of Quálitas Controladora and its subsidiaries with government agencies and with officials acting in their official capacity are carried out in accordance with International Anti-Corruption Laws, under which it is prohibited to pay or offer anything of value to said agencies or officials to improperly obtain business.

4.1.4. All associates and/or third parties related to Quálitas Controladora and its subsidiaries reject dishonest practices and corruption in all its forms, including extortion, bribery, and facilitation payments.

Quálitas Controladora and its subsidiaries do not offer, give, or receive improper payments, promises of payment, or bribes from public or private officials, their family members, or any third person or non-profit organization suggested by the recipient with the objective of obtaining or maintaining a business, securing an advantage, or improperly influencing the official actions of Quálitas Controladora and its subsidiaries; or, with the objective of influencing the recipient to take or refrain from taking any official action, or to induce the recipient to conduct business with Quálitas Controladora and its subsidiaries.

Improper payments made indirectly through an intermediary are also subject to the same regulations and sanctions.

Additionally, offering employment opportunities to a government official or a member of their family may also constitute a violation of anti-bribery laws.

4.1.5. Quálitas Controladora and its subsidiaries develop and maintain an adequate internal control system to provide reasonable assurance of achieving objectives at the operational, financial, and compliance levels, in which all transactions and incurred expenses are fairly, accurately, and thoroughly described and recorded in systems, books, registers, and documents, all of which must be supported and available in the event of an audit.

4.1.6. Quálitas Controladora and its subsidiaries reject and report any request for false invoices or the payment of expenses that are unusual, excessive, or inadequately described. Misleading, incomplete, or false information shall not be entered into Quálitas' books or records under any circumstance.

4.1.7. Those activities whose direct performance is prohibited may not be performed indirectly through third parties, such as office directors, agents, consultants, contractors, partners, or affiliates of Quálitas or the recipient.

4.1.8. Every assigned activity must be carried out with the utmost diligence, timeliness, and reliability, seeking the fulfillment of institutional objectives without deviating from ethical and moral principles, legal and internal mandates, as well as the Code of Ethics and Conduct.

4.1.9. Quálitas Controladora and its subsidiaries establish the Q-Transparencia reporting channel to report all operations detected as irregular that, in their judgment, merit investigation.

Any individual who witnesses or has knowledge of an illegal activity, corruption, discrimination, and/or actions contrary to the Code of Ethics and Conduct that jeopardize the reputation, service, client care, and/or assets of Quálitas Controladora and its subsidiaries has the obligation to report it objectively and faithfully convey the information through Q-Transparencia using the following channels, keeping in mind that their report will be anonymous and strictly confidential.

- On the website www.resguarda.com/Quálitas
- By telephone 800-123-33-12 and/or
- Via E-mail q-transparencia@resguarda.com

Quálitas Controladora does not take retaliatory actions against individuals who make any report through the official channels established for such purpose.

- 4.1.10. Quálitas Controladora and its subsidiaries protect and use their assets appropriately and never for personal benefit or for the benefit of any individual outside the Organization. Likewise, their resources cannot be used for political contributions and activities.
- 4.1.11. No executive or personnel in the performance of their duties may exceed their granted authority, nor bind Quálitas Controladora and its subsidiaries expressly or tacitly, formally or informally, until they have been authorized to do so in writing.
- 4.1.12. Gifts and business courtesies must comply with the provisions established in the Code of Ethics and Conduct, as well as the Policy and Procedure on Receiving Gifts from Suppliers.

Said guidelines also apply to courtesies for current representatives or potential clients, suppliers, or other business partners or competitors.

In accordance with International Anti-Corruption Laws, Quálitas Controladora may be held liable for the activities that its subsidiary companies perform directly or indirectly, and for third parties over which it exercises control, as well as for the activities of its agents, consultants, business partners, and other third-party representatives when acting on behalf of Quálitas Controladora; therefore, it may request accountings or clarifications regarding them.

- 4.1.13. Donations and sponsorships are considered part of Quálitas Controladora's efforts to participate as a socially responsible Entity and promote its identity. To this end, all Donations and Sponsorships are regulated by the Corporate Donations Policy.
- 4.1.14. Integrity policies, as well as compliance with them, are important to Quálitas Controladora and its subsidiaries, which is why they are communicated and disseminated through communication campaigns.
- 4.1.15. Quálitas Controladora and its subsidiaries ensure compliance with applicable legal and internal provisions.
- 4.1.16. This policy will be reviewed, and if applicable approved, annually by the corresponding corporate governance bodies.

5. 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.