QC Travel and Hospitality Policies and Procedures

Version: 02

Code: 14-328700000

Date of Latest Update: February 27, 2025

CONTENTS

1. PURPOSE

To establish the core principles and best practices for per diem requests, expense reports, and business travel expense reimbursements to be followed by Quálitas Controladora, S.A.B. de C.V. and its Subsidiaries.

2. SCOPE

This document must be observed by all personnel assigned to Quálitas Controladora and Subsidiaries, including workers, executives, or individuals rendering professional fee-based services who, in the performance of their duties, are required to undertake business travel; it applies without exception to all areas and hierarchical levels.

3. CONCEPTS

Travel Agency	Authorized Service Provider for the purchase of airline tickets and lodging.
Per Diem Advance	Amount granted prior to business travel to cover expenses; it must be previously authorized.
Travel Assistant	Individual responsible within the department requiring reservations for a traveler(s) as a travel management support, who will be responsible for completing the expense reports of the reservations made.
Junk Food	Food with low nutritional value and high fat, sugar, and/or salt content, such as candy, pork rinds, potato chips, chocolates, etc.
Expense Report	Supporting documentation for expenses incurred during travel (XML, PDF, invoice); receipts/tickets for expenses incurred abroad.
Vehicle Wear and Tear (Employee-Owned).	Expenses incurred due to using a vehicle owned by the employee (mileage) as a consequence of travel undertaken to perform their activities, in order to meet work requirements.
Payment Method	The means through which payment was made (wire transfer, debit card, or credit card).
Travel Expenses	Expenditures incurred for lodging, meals, and transportation for the employee and professional fee-based service providers, necessary for their travel and stay in a city other than where they regularly perform their duties (more than 50 km away), in order to meet work requirements.
Reimbursement	Cash refund of the amount spent during business travel, provided that it complies with these policies.

Report / Statement	Reporting and storage of receipts corresponding to travel expenses.
Applicant	Team Member who requires lodging and/or airline services for work purposes or requires an advance, reimbursement, or expense report for travel expenses.
Business Travel	Travel undertaken for work purposes by a Team Member or service provider for whom transportation and/or lodging is managed to destinations other than their place of residence and where they perform their work activities or render services to any company within the Group.

4. POLICY

4.1.1. Every National and International trip undertaken by the Applicant for the performance of their duties must comply with the policies established in this document, in addition to the guidelines set by each subsidiary.

4.1.2. In the event of repeated non-compliance with the policies by an Applicant, they will no longer be entitled to receive a new per diem advance.

4.1.3. The issuance and purchase of airline tickets and lodging reservations must be processed through the authorized Travel Agency with which there is an agreement.

4.1.4. All lodging and/or air transportation reservations, as well as the submission of CFDI invoices for expense reports and reimbursements, must be conducted through the corresponding platforms using the assigned username and password, which is personal and non-transferable (applies only to Quálitas Compañía de Seguros - QMX).

Lodging and/or Flight Reservations.

4.1.5. Requests for National and International travel must be submitted at least 7 or 14 calendar days prior to the departure date, respectively.

4.1.6. Travelers must use the most economical and available rate at the time of reservation. All flights must be purchased in basic economy class.

4.1.7. Flights may only be booked if the destination is more than 400 kilometers away from the origin for a one-way trip, and 800 kilometers away for a round trip.

4.1.8. Payment for reservations must be made through authorized payment methods.

4.1.9. The applicant may not undertake any business travel during their vacation periods or disability leave.

4.1.10. Per diem requests, reimbursements, and/or expense reports for these concepts will only be processed up to the maximum authorized amount.

4.1.11. Under no circumstances will any unauthorized extra expenses be absorbed if they were not approved from the beginning, such as flight changes (at the counter or via telephone directly with the airline) or hotel changes that lack authorization from the applicant's immediate supervisor.

Travel Expense Advance Request

4.1.12. In accordance with the tax regulations of each Subsidiary, this shall be exempt income, provided that expenses are actually incurred in service of the company and supported by the respective CFDIs.

Travel Expense Reports or Reimbursements.

4.1.13. Receipts must comply with current tax requirements in accordance with the tax regulations of the jurisdictions where Quálitas Controladora and its Subsidiaries operate.

4.1.13.1. The maximum processing time for reimbursement payments will be 72 business hours.
4.1.13.2. For the financial year-end close, the deadline to submit travel expense reports and reimbursements will be December 15.
4.1.13.3. Every expense report must justify 100% of the granted per diem.

4.1.14. Expense receipts that do not correspond to authorized concepts or do not match the scheduled destinations and dates of the Trip will be rejected.

Lodging: Per diem requests, reimbursements, and/or expense reports will exclusively proceed under this concept.

Meals: Only those consumptions that are invoiced to the Group for business purposes and that also include the corresponding itemized receipt and bank voucher will be eligible for expense reporting or reimbursement; the tax invoice related to lodging and/or transportation must also be attached.

Consumptions in the place of residence will not be covered, with the exception of meals consumed at the corresponding airport or bus terminal on the first day of the trip.

Consumptions of junk food, coffee (when not part of a restaurant meal), and alcoholic beverages are not authorized under this category; therefore, they cannot be reported or reimbursed.

Transportation

- For the purchase of Airline Tickets, per diem requests, reimbursements, and/or expense reports will exclusively proceed in accordance with section 4.1.5.

- Toll booth receipts will be eligible for expense reporting and/or reimbursement, provided that they are invoiced to the Company and the original physical toll tickets are attached, and that they correspond to the travel route; otherwise, they will be rejected.

- It should be noted that toll booth receipts can be invoiced at the toll plazas themselves or through the portal of the corresponding concessionaire.

- The concept of fuel only applies when using a personal vehicle; the reimbursement and expense reporting for fuel is already included under the wear and tear concept.

Other Travel Expenses.

- Tips: Maximum 10% of the total consumption amount (including VAT).

- Taxis: It is recommended to use authorized taxi stands (*taxis de sitio*) or hotel taxis that issue tax invoices. (Attach the invoice, receipts, and/or stubs as an integral part of the expense report).

  a) Parking: The expense report or reimbursement will be for a maximum period of 2 days.

  b) Expenses without receipts (taxis, tips, etc.): These must be authorized by the applicant's supervisor (minimum management level).

  Wear and Tear: For travel in a vehicle owned by the applicant, payment is made per kilometer traveled, which will only apply when the distance is equal to or greater than 50 km; this concept already includes gasoline expenses.

  - For the purposes of expense reporting and/or reimbursement, the consultation route issued by the page of the Ministry of Communications and Transportation where Quálitas operates must be attached (indicating the mileage).

  - Reimbursements will proceed provided that no per diem request (advance) has been submitted. Reimbursements will be rejected when the date of the invoices coincides with the date of an advance.

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.