

**REPORT ON TAXPAYER'S SITUATION REVIEW**

**DECEMBER 31, 2023**

**THE BOARD OF DIRECTORS AND STOCKHOLDERS**

**THE MINISTRY OF FINANCE AND**

**PUBLIC CREDIT TAX ADMINISTRATION SERVICE (SAT)**

**DECENTRALIZED FISCAL AUDIT ADMINISTRATION OF NORTHERN MEXICO CITY**

**(Translation from Spanish Language)**

**QUÁLITAS CONTROLADORA, S. A. B. DE C. V.**

1. I ISSUE THIS REPORT IN CONNECTION WITH THE AUDIT THAT I HAVE CARRIED OUT UNDER THE INTERNATIONAL STANDARDS ON AUDITING (IAS), OF THE FINANCIAL STATEMENTS PREPARED BY THE MANAGEMENT OF QUÁLITAS CONTROLADORA, S. A. B. DE C. V. (THE COMPANY) IN ACCORDANCE WITH ARTICLES 32-A OF THE FEDERAL TAX CODE (CFF), 58 SECTIONS I, IV, AND V OF THE CFF REGULATIONS (RCFF), RULES 2.10.6, 2.10.14 AND 2.10.15 OF THE MISCELLANEOUS TAX RESOLUTION FOR 2024 (RMF) AND WITH THE INTEGRATION AND CHARACTERISTICS INSTRUCTIONS AND THE GUIDE FORMATS FOR THE PRESENTATION OF THE FINANCIAL STATEMENT OPINION FOR TAX PURPOSES CONTAINED IN ANNEX 16 OF THE RMF. AN AUDIT CONDUCTED IN ACCORDANCE WITH THE ISAS PROVIDES A REASONABLE DEGREE OF ASSURANCE; HOWEVER, IT DOES NOT GUARANTEE THAT AN AUDIT WILL DETECT A POSSIBLE OMISSION, ERROR OR CONDUCT THAT COULD CONSTITUTE THE COMMISSION OF A TAX OFFENCE BECAUSE IT IS NOT DESIGNED FOR IT.

AS A RESULT OF THIS AUDIT, I ISSUED A REPORT DATED MAY 14, 2024 WITHOUT QUALIFICATIONS.

2. EXCLUSIVELY BECAUSE OF WHAT IS MENTIONED IN THIS SECTION 2, I DECLARE, UNDER OATH TO TELL THE TRUTH, BASED ON ARTICLES 52, SECTION III OF THE CFF, 57 AND 58 SECTION III OF THE RCFF AND RULE 2.10.15. OF THE RMF THAT, AS PART OF MY AUDIT, DESCRIBED IN SECTION 1 ABOVE, I REVIEWED THE ADDITIONAL INFORMATION AND DOCUMENTATION PREPARED BY AND UNDER THE RESPONSIBILITY OF THE COMPANY, IN ACCORDANCE WITH ARTICLES 32-A OF THE CFF, 58 SECTIONS I, IV AND V OF THE RCFF, RULES 2.10.6., 2.10.7. and 2.10.14. OF THE RMF AND WITH THE GUIDE FORMATS AND THE INTEGRATION AND CHARACTERISTICS INSTRUCTIONS FOR THE PRESENTATION OF THE FINANCIAL STATEMENT OPINION FOR TAX PURPOSES CONTAINED IN ANNEX 16 OF THE

RMF, WHICH IS PRESENTED IN THE 2023 TAX OPINION SUBMISSION SYSTEM (SIPRED) VIA THE INTERNET TO THE SAT. I HAVE AUDITED THIS INFORMATION AND DOCUMENTATION THROUGH SELECTIVE TESTING, USING THE AUDIT PROCEDURES AND SCOPES THAT I CONSIDERED APPROPRIATE IN THE CIRCUMSTANCES BASED ON MY PROFESSIONAL JUDGMENT. I BELIEVE THAT THE AUDIT EVIDENCE I HAVE OBTAINED PROVIDES A SUFFICIENT AND ADEQUATE BASIS TO SUPPORT MY OPINION IN ACCORDANCE WITH THE ISAS ON THE FINANCIAL STATEMENTS TAKEN AS A WHOLE. SUCH INFORMATION IS INCLUDED FOR EXCLUSIVE USE AND ANALYSIS BY THE DECENTRALIZED ADMINISTRATION OF FISCAL AUDIT OF THE NORTH OF MEXICO CITY. BASED ON MY AUDIT, I DECLARE THE FOLLOWING:

i. WITHIN THE SELECTIVE TESTS CARRIED OUT IN COMPLIANCE WITH THE ISAS, I REVIEWED THE TAX SITUATION OF THE TAXPAYER REFERRED TO IN ARTICLE 58, SECTION V OF THE RCFF, FOR THE PERIOD, COVERED BY THE AUDITED FINANCIAL STATEMENTS AND, WITHIN THE SCOPE OF MY SELECTIVE TESTS, I REVIEWED THAT THE GOODS AND SERVICES ACQUIRED OR DISPOSED OF OR GRANTED IN USE OR ENJOYMENT TO THE COMPANY, THEY WERE ACTUALLY RECEIVED, DELIVERED OR LOANED, RESPECTIVELY. PURSUANT TO SECTION II OF RULE 2.10.15 OF THE RMF, THE PROCEDURES I APPLIED DID NOT INCLUDE THE EXAMINATION OF COMPLIANCE WITH CUSTOMS AND FOREIGN TRADE PROVISIONS.

IN MY WORKING PAPERS THERE IS EVIDENCE OF THE AUDIT PROCEDURES APPLIED TO THE ITEMS SELECTED BY SAMPLING AND THAT SUPPORT THE CONCLUSIONS OBTAINED.

ii. I VERIFIED, BASED ON SELECTIVE TESTS AND THE NIAS, THE CALCULATION AND PAYMENT OF THE FEDERAL CONTRIBUTIONS THAT WERE CAUSED IN THE YEAR, INCLUDED IN THE LIST OF CONTRIBUTIONS PAYABLE BY THE TAXPAYER AS A DIRECT SUBJECT OR IN HIS CAPACITY AS A WITHHOLDER.

BECAUSE THE COMPANY HAS NO EMPLOYEES, NO WORKER-EMPLOYER DUES ARE DETERMINED TO BE PAID TO THE MEXICAN SOCIAL SECURITY INSTITUTE (IMSS) DERIVED FROM WAGES AND SALARIES.

iii. DURING THE YEAR SUBJECT TO REVIEW, I WAS NOT AWARE THAT THE TAXPAYER HAD REQUESTED REFUNDS OF BALANCES IN FAVOR; AND/OR APPLIED COMPENSATIONS. AS OF DECEMBER 31, 2023, THERE ARE NO AMOUNTS PENDING TO BE RETURNED OR COMPENSATED.

iv. BASED ON THEIR NATURE AND APPLICATION MECHANICS USED, WHERE APPROPRIATE, IN PREVIOUS YEARS, I REVIEWED THE CONCEPTS AND AMOUNTS CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2023, WHICH ARE SHOWN IN THE FOLLOWING ANNEXES:

- RECONCILIATION BETWEEN THE ACCOUNTING RESULT AND THE TAX RESULT FOR INCOME TAX (ISR) AND
- RECONCILIATION BETWEEN THE INCOME DETERMINED ACCORDING TO THE STATEMENT OF COMPREHENSIVE INCOME, THOSE ACCUMULATIVE FOR THE PURPOSES OF

INCOME TAX AND THE TOTAL OF THE ACTS OR ACTIVITIES FOR THE PURPOSES OF VALUE ADDED TAX (VAT).

v. I WAS NOT AWARE THAT DURING THE YEAR THE TAXPAYER HAD FILED COMPLEMENTARY RETURNS THAT MODIFIED THOSE OF PREVIOUS YEARS. LIKEWISE, I REVIEWED THE COMPLEMENTARY RETURN OF WHICH I WAS AWARE FILED BY THE TAXPAYER FOR THE TAX DIFFERENCES OF THE YEAR RULED, VERIFYING THAT THEY WERE FILED IN ACCORDANCE WITH THE TAX PROVISIONS.

vi. BECAUSE THE COMPANY HAS NO EMPLOYEES, IT DID NOT DETERMINE OR PAY THE WORKERS' SHARE OF THE COMPANY'S PROFITS.

Vii. I REVIEWED, THROUGH SELECTIVE TESTS, THE BALANCES OF THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 2023 THAT ARE INDICATED IN THE ANNEXES RELATING TO THE COMPARATIVE ANALYSIS OF THE EXPENSE SUBACCOUNTS, THE COMPARATIVE ANALYSIS OF THE SUBACCOUNTS OF THE COMPREHENSIVE FINANCIAL RESULT FOR THE YEAR, RECONCILING, WHERE APPROPRIATE: A) THE DIFFERENCES WITH THE BASIC FINANCIAL STATEMENTS, ORIGINATED BY RECLASSIFICATIONS FOR THEIR PRESENTATION, AND B) THE DETERMINATION OF DEDUCTIBLE AND NON-DEDUCTIBLE AMOUNTS FOR INCOME TAX PURPOSES.

Viii. I WAS NOT AWARE THAT THE COMPANY OBTAINED RESOLUTIONS FROM THE TAX OR JURISDICTIONAL AUTHORITIES (FEDERAL COURT OF ADMINISTRATIVE JUSTICE (FORMERLY THE FEDERAL COURT OF TAX AND ADMINISTRATIVE JUSTICE) OR SUPREME COURT OF JUSTICE OF THE NATION – DISTRICT COURTS AND COLLEGIATE CIRCUIT COURT), OR THAT IT ENJOYED TAX INCENTIVES, EXEMPTIONS, SUBSIDIES OR TAX CREDITS DURING THE FISCAL YEAR ENDED DECEMBER 31, 2023.

Ix. DURING THE YEAR, BASED ON MY AUDIT TESTS, I DID NOT OBSERVE THAT THE COMPANY WAS JOINTLY AND SEVERALLY LIABLE AS A WITHHOLDER IN THE SALE OF SHARES MADE BY RESIDENTS ABROAD.

x. I REVIEWED THE NET FOREIGN EXCHANGE LOSSES ACCRUED DUE TO FOREIGN CURRENCY FLUCTUATIONS DURING THE YEAR. NET FOREIGN EXCHANGE LOSSES WERE COMPRISED OF \$27,217,363 OF GAIN AND \$106,881,085 OF LOSSES, AND WERE REVIEWED ON A SELECTIVE BASIS THROUGH SUBSTANTIVE DETAILED TESTS FOR EXCHANGE RATE FLUCTUATIONS, GIVING A COVERAGE OF 88% TO GAINS AND 91% TO LOSSES.

xi. THE COMPANY'S BALANCES WITH ITS MAIN RELATED PARTIES, AS OF DECEMBER 31, 2023, ARE DISCLOSED IN NOTE 5 TO THE FINANCIAL STATEMENTS, INCLUDED IN THE ANNEX "NOTES TO THE FINANCIAL STATEMENTS" OF SIPRED. TRANSACTIONS WITH

RELATED PARTIES CARRIED OUT DURING THE YEAR ARE DISCLOSED IN THE ANNEX "TRANSACTIONS WITH RELATED PARTIES" OF SIPRED.

WITHIN THE SCOPE OF MY SELECTIVE TESTS, I REVIEWED COMPLIANCE WITH THE OBLIGATIONS RELATED TO TRANSACTIONS WITH RELATED PARTIES AS ESTABLISHED IN THE FOLLOWING PROVISIONS: ARTICLES 11, 27, SECTION XIII, 28, SECTION XVII, FOURTH PARAGRAPH, SUBSECTION B), AND XXIX AND 76, SECTIONS IX, X AND XII, 179 AND 180 OF THE INCOME TAX LAW.

Xii. DURING THE YEAR ENDED DECEMBER 31, 2023, IN THE SIPRED GENERAL DATA ANNEX, THE COMPANY INCORPORATED INFORMATION RELATED TO THE APPLICATION OF SOME OF THE CRITERIA DIFFERENT FROM THOSE THAT WOULD HAVE BEEN DISCLOSED BY THE TAX AUTHORITY IN ACCORDANCE WITH SUBSECTION H) OF SECTION I OF ARTICLE 33 OF THE CFF IN FORCE AS OF DECEMBER 31, 2023. THE TAXPAYER STATED IN THE AFOREMENTIONED ANNEX THAT DURING THE FISCAL YEAR ENDING DECEMBER 31, 2023, IT DID NOT APPLY THESE CRITERIA.

Xiii. WITHIN THE SCOPE OF MY SELECTIVE TESTS, I REVIEWED THE INFORMATION THAT THE TAXPAYER STATED IN THE RETURN FILED IN COMPLIANCE WITH HIS OBLIGATION TO THE FOLLOWING TAX PROVISION WITHOUT OBSERVING ANY OMISSION:

- ARTICLE 76, SECTION III OF THE INCOME TAX LAW AND 32 SECTION V OF THE VAT LAW "INFORMATION ON THE WITHHOLDINGS OF FOREIGN RESIDENTS INDICATED IN THE CFDI".

3. IT IS IMPORTANT TO POINT OUT THAT A PUBLIC ACCOUNTANT DOES NOT HAVE THE PROFESSIONAL TRAINING, NOR THE LEGAL FACULTIES, TO DETERMINE AND/OR LEGALLY QUALIFY WHAT CONDUCTS COULD CONSTITUTE THE COMMISSION OF A TAX OFFENCE, WHICH IS WHY IT WILL BE UP TO THE COMPETENT AUTHORITIES IN ANY CASE, TO LEGALLY DETERMINE THE EXISTENCE OR NOT OF THE ALLEGED CONDUCT THAT COULD CONSTITUTE A TAX OFFENCE.

OTHER MATTERS

4. MY ANSWERS TO THE QUESTIONS IN THE TAX AND TRANSFER PRICING DIAGNOSTIC QUESTIONNAIRES, WHICH ARE PART OF THE INFORMATION INCLUDED IN SIPRED, ARE BASED ON THE RESULT OF MY AUDIT OF THE BASIC FINANCIAL STATEMENTS, TAKEN AS A WHOLE, OF QUÁLITAS CONTROLADORA, S.A.B. DE C.V. AS OF DECEMBER 31, 2023 AND FOR THE YEAR ENDED ON THAT DATE, WHICH WAS CARRIED OUT IN ACCORDANCE WITH THE IAS; CONSEQUENTLY, THE ANSWERS THAT INDICATE COMPLIANCE WITH THE TAX PROVISIONS BY THE TAXPAYER ARE SUPPORTED BY: A) THE RESULT OF MY AUDIT THAT I CARRIED OUT IN ACCORDANCE WITH THE ISAS, OR B) THE FACT THAT DURING MY AUDIT

THAT I CARRIED OUT IN ACCORDANCE WITH THE ISAS, I REVIEWED AND WAS NOT AWARE OF ANY NON-COMPLIANCE OF THE TAXPAYER WITH THE TAX OBLIGATIONS.

SOME ANSWERS TO THE QUESTIONS OF THE TAX DIAGNOSIS QUESTIONNAIRE AND THE TRANSFER PRICING QUESTIONNAIRE WERE LEFT BLANK BECAUSE: 1) THEY DO NOT APPLY TO THE COMPANY, 2) THERE IS NO POSSIBLE ANSWER OR 3) THE INFORMATION WAS NOT REVIEWED, BECAUSE IT IS NOT PART OF THE SCOPE OF MY REVIEW, WHICH DOES NOT CONSTITUTE A BREACH OF THE TAX PROVISIONS.

5. IN RELATION TO THE ANSWERS PROVIDED BY THE COMPANY, ON THE TAXPAYER TAX DIAGNOSIS QUESTIONNAIRES AND TRANSFER PRICING THAT ARE INCLUDED IN THE ANNEXES "GENERAL DATA" AND "TAXPAYER INFORMATION ON ITS TRANSACTIONS WITH RELATED PARTIES", RESPECTIVELY, WHICH ARE PART OF THE INFORMATION INCLUDED IN SIPRED, I HAVE ANALYZED AND REVIEWED THAT THESE RESPONSES ARE CONSISTENT WITH THE RESULT OF MY AUDIT THAT I CARRIED OUT IN ACCORDANCE WITH THE ISAS.

CONSEQUENTLY, THE RESPONSES INDICATING COMPLIANCE WITH THE TAX PROVISIONS BY THE TAXPAYER ARE SUPPORTED BY THE FACT THAT DURING THE AUDIT I CARRIED OUT, I REVIEWED AND WAS NOT AWARE OF ANY NON-COMPLIANCE WITH THE TAX OBLIGATIONS TO WHICH SAID QUESTIONNAIRES REFER.

IN ADDITION, SOME QUESTIONS REQUIRE INFORMATION THAT IS NOT PART OF THE BASIC FINANCIAL STATEMENTS, SO THE ANSWERS WERE PROVIDED BY THE COMPANY AND ARE NOT PART OF THE SCOPE OF MY AUDIT.

6. AS OF DECEMBER 31, 2023, NO DIFFERENCES IN TAXES OR CONTRIBUTIONS THAT MUST BE DISCLOSED WERE IDENTIFIED IN THE COLUMN CALLED "NON-MATERIAL DIFFERENCES NOT INVESTIGATED BY AUDIT" OF THE ANNEX "LIST OF CONTRIBUTIONS PAYABLE BY THE TAXPAYER AS A DIRECT SUBJECT OR IN ITS CAPACITY AS A WITHHOLDER.

MEXICO CITY, MAY 15, 2024.



C. P. C. MOISES ROSALES ESCOBAR

REGISTRATION IN AGAFF NO. 18978