



Quálitas Controladora S.A.B. de C.V.

Mexico City, February 4<sup>th</sup>, 2026.

## H. GENERAL SHAREHOLDERS' MEETING QUALITAS CONTROLADORA, S.A.B. de C.V.

In my capacity as Chairman of the **Audit Committee**, and in fulfillment with Article 43 of the Securities Market Law and other stipulations issued by the Ministry of Finance (SHCP) through the National Banking and Securities Commission (CNBV) and the recommendations included in the Code of Best Corporate Practices and Government, I hereby submit the report regarding the activities conducted by the Committee during the financial year 2025.

The main matters to be highlighted are:

### Regarding Auditing matters

1. The 2025 Internal Auditing work plan was reviewed and monitored; the same was adequately fulfilled regarding both, the number of audits and the scope and detail of the same. We verified all reports with findings identified as well as, and jointly, the corrective measures required for improvement in registration, information, and internal control of transactions. Likewise, the 2026 Internal Audit program was approved. The Independence of all operational areas was verified. Lastly, C.P. Edgar Téllez was appointed Internal Auditor of Quálitas Controladora, starting March 1<sup>st</sup>, 2026.
2. The continuous performance of Internal Control Systems and Procedures 2025 conducted by the Company and its Subsidiaries was monitored, without finding any deficiencies or deviations.
3. The established Corporate Governance scheme was analyzed and assessed, and it is functioning properly.
4. The new accounting policies and procedures used were discussed, considering their repercussion in the Financial Statements of the Company.
5. The fulfillment of all regulatory and legal applicable stipulations, regarding Internal Controllershship, was periodically verified.



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6. Also, the transactions with related parties were timely informed; in accordance with the stipulations in the guidelines for conducting inter-company transactions by the Corporate Group.
7. The professional Services proposal by the External Auditor KPMG for 2025, which responsible partner is C.P. Juan Carlos Laguna Escobar, with whom we performed the activities listed below, was assessed, and approved:
  - 7.1 Review regarding the Independence of its professional services.
  - 7.2 Periodic meetings in accordance with the new legal and regulatory stipulations.
  - 7.3 We assessed their working plan, the areas including critical and highest-risk and the materiality used in the audit.
  - 7.4 We discussed the main remarks and recommendations to several items of financial statements of Quálitas Controladora for the same to be free of material mistakes on the closing of 2025 financial year.
  - 7.5 We reviewed the financial statements of Quálitas Controladora to December 31<sup>st</sup> year 2025, its corresponding notes and the terms under which the expert opinion on the same was issued.
8. The members of the Committee periodically participated in several meetings with the Management in order to review and submit, for approval by the Board of Directors, the quarterly financial statements of the Company and its Subsidiaries, giving follow up to progress of the actual results compared to those expected, the corrective measures derived, verifying, at all times, the performance of applicable stipulations, in matters of regulatory controllership.
9. We monitored the agreements by Shareholders' Meetings and the Board of Directors.



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10. We monitored, for correction, the remarks issued by the External Audit, the Internal Audit, and all Operational areas of Quálitas, Controladora, and all of its subsidiaries, highlighting the following:

10.1 At Quálitas Financial Services (QFS), specifically, we monitored pending issues, highlighting the following:

- a) The change of its operational regime.
- b) The differences and adjustments with External Auditors (JLK Rosemberger) regarding calculation and registration of reserves and its effect in assessing deferred taxes.

The Committee thanks the Management of the Company for its support with information and documentation required for the performance of our duties.

ATTENTIVELY,

C.P.C. and M.A. Alfonso T. Lebrija Guiot  
Chairperson of the Audit Committee of Qualitas Controladora, S.A.B. de C.V.



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Mexico City, February 4<sup>th</sup>, 2026.

## H. GENERAL SHAREHOLDERS' MEETING QUALITAS CONTROLADORA, S.A.B. de C.V.

In my capacity as Chairman of the **Corporate Practices Committee**, and in fulfillment with Article 43 of the Securities Market Law and other stipulations issued by the Ministry of Finance (SHCP) through the National Banking and Securities Commission (CNBV) and the recommendations included in the Code of Best Corporate Practices and Government, I hereby submit the report regarding the activities conducted by the Committee during the 2025 financial year.

The main matters to be highlighted are:

1. We reviewed the performance of the relevant directors, the opinion on increases to remunerations authorized by the Management of its main subsidiary Quálitas Compañía de Seguros, S.A. de C.V. (QMX).
2. Transactions with individuals and related parties of QC and status of the same were analyzed, without observing any significant transaction to be highlighted, including cases with overdue payment.
3. Credits granted to service offices and agents by QMX were analyzed, without observing significant transactions to be highlighted, including cases with overdue payment.
4. The Committee was informed regarding the report of the Channel "*Denuncias Resguarda*", through the Ethics Committee.
5. The committee did not grant, nor was it requested to grant any waiver referred to in section III, numeral f), article 28 of the Securities Market Law in 2025.
6. It was informed about the outcomes of the Organizational Climate 2025 survey, applied to the employees of QMX and the response to the questionnaire regarding observance of the Best Corporate Practices Code were reported; achieving specific findings, recommendations and actions to be performed in 2026.
7. It participated in the review of procedures and policies manuals and several recommendations of the Corporate Governance System.

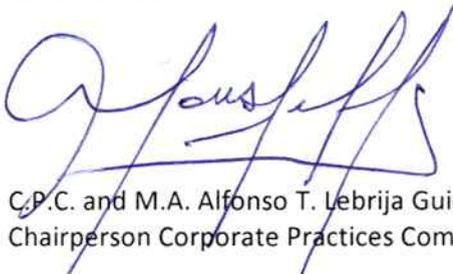


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8. It reviewed the performance of the members of the Board of Directors of QC and QMX.
9. The restructuring of the organization of Grupo Quálitas was approved, wherein Bernardo Risoul serves as Director General and José Antonio Correa, as Executive Chairperson of the Board of Management.
10. The Committee approved the appointment of the Internal Audit Director, C.P. Edgar Téllez, who took office on March 1<sup>st</sup>, 2026.
11. It issued its opinion regarding the composition of the Board of Directors proposed by its Chairperson and the remuneration of Members of the Board and Committee members for QC and QMX in 2025.

The Committee thanks the Management of the Company for its support with information and documentation required for the performance of our duties.

ATTENTIVELY,



C.P.C. and M.A. Alfonso T. Lebrija Guiot  
Chairperson Corporate Practices Committee