

Report on the Review of the Taxpayer's Tax Situation

December 31, 2024

To the Board of Directors and Shareholders
To the Ministry of Finance and Public Credit
To the Tax Administration Service (SAT)
To the Decentralized Administration of Tax Audit of the North of Mexico City

Quálitas Controladora, S. A. B. de C. V.

1. I issue this report in connection with the audit that I have conducted under the International Standards on Auditing (ISA), 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 2025 (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 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, 2025 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 submitted in the 2024 Tax Opinion Presentation 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 consider 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, were actually received, delivered or loaned, respectively. In accordance with section II of rule 2.10.15. of the RMF, the procedures I applied did not include the examination of compliance with the provisions on customs and foreign trade.



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 ISAs, the calculation and payment of the federal contributions that were incurred in the year, included in the list of contributions payable by the taxpayer as a direct subject or in his capacity as withholder (or collector).

Because the Company has no employees, there are no worker-employer fees payable 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. I reviewed, based on selective tests and the ISAs, that the taxpayer is entitled to the balances in favor applied in compensations that were carried out during the year subject to my audit.
- iv. I reviewed, based on their nature and application mechanics used, where appropriate, in previous years, the concepts and amounts corresponding to the year ended December 31, 2024, which are shown in the following annexes:
 - Reconciliation between the accounting result and the tax result for the purposes of Income Tax (ISR) and,
 - Reconciliation between the income ruled according to the income statement, the cumulative income for the purposes of the ISR and the total of the acts or activities for the purposes of the 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 or for tax differences in the year ruled.
- vi. Because the Company has no employees, it did not determine or pay the Company's Employee Statutory Profit Sharing.
- vii. I reviewed, by means of selective tests, the balances of the accounts for the year ended December 31, 2024 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 the purposes of the ISR.
- 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, 2024.
- 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. The foreign exchange gains accrued by foreign currency fluctuations that were generated during the audited period were not within my scope, because they are immaterial in the context of the financial statements considered as a whole



- xi.** The Company's balances with its main related parties, as of December 31, 2024, are disclosed in note 5 to the financial statements, included in the Annex "Annex "Notes to the Financial Statements" of SIPRED. The transactions with related parties carried out during the year are disclosed in the Annex "Transactions with Related Parties" of the 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 27, section XIII, 28, sections XVII, fourth paragraph, subsection b), and XXIX, 76, sections IX, X and XII, 179, 180 of the Income Tax Law.

- xii.** During the year ended December 31, 2024, in the General Data Annex of SIPRED, 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 pursuant to subsection h) of section I of article 33 of the CFF in force as of December 31, 2024. The taxpayer stated in the aforementioned annex that during the fiscal year ending December 31, 2024, it did not apply these criteria.
- xiii.** Within the scope of my selective tests, I reviewed the information that the taxpayer stated in the returns filed in compliance with their obligations to the following tax provisions without observing any omission:
- Article 76, section III of the Income Tax Law and 32 section V of the VAT Law "Information on withholdings from residents abroad 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 crime.

Other matters

4. My answers to the questions in the tax and transfer pricing diagnostic questionnaires, which are part of the information included in the 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, 2024 and for the year ended on that date, which was carried out in accordance with the ISAs; consequently, the responses indicating 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 tax obligations.

Some responses to the questions of the tax diagnostic 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, as it is not part of the scope of my review, which does not constitute a breach of tax provisions.

5. In relation to the responses given by the Company, on the taxpayer tax diagnosis questionnaires and transfer pricing that are included in the annexes "General Data" and "Information of the Taxpayer on its Transactions with Related Parties", respectively, which are part of the information included in the SIPRED, I have analyzed and reviewed that such responses are consistent with the result of my audit that I carried out in accordance with the ISAs.



Consequently, the responses that indicate 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, 2024, 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 14, 2025.

A handwritten signature in black ink, appearing to read 'C. P. C. Moises Rosales Escobar', written over a set of faint, vertical lines.

C. P. C. Moises Rosales Escobar
Registration in AGAFF No. 18978