



Corporate Tax Policy

Title	Page
1. OBJECTIVE	1
2. SCOPE	1
3. TERMS	1
4. GENERAL POLICIES	1
5. SANCTIONS	3
6. AUTHORIZATIONS	3

1. OBJECTIVE

This Policy's main objective is to set out the tax principles and best practices for Quálitas Controladora, S.A.B. de C.V. and its companies.

2. SCOPE

All personnel (direct and indirect employees (fees), officials, and Board Members) of Quálitas Controladora, S.A.B. de C.V. (from now on Quálitas Controladora - QC)

3. TERMS

See "Glossary of Corporate Governance Terms".

4. GENERAL POLICIES

- 4.1. It is the Board of Directors responsibility to authorize this Corporate Tax Policy which forms part of the corporate governance and regulatory compliance policies and which embodies Quálitas tax strategy and its commitment with implementation of best tax practices.
- 4.2. The Board of Directors shall encourage that the companies that make up Quálitas Controladora, whose activities have significant transcendence in the tax environment, observe the tax principles and best practices included herein.
- 4.3. The Board of Directors of the companies that make up Quálitas Controladora shall oversee compliance of this Corporate Tax Policy at a national level, implementing its contents based on the applicable laws of each jurisdiction.

DATE OF LAST UPDATE
April 21, 2020

VERSION
01

CODE
15950001

PAGE
1 of 3

- 4.4. Quálitas Controladora's tax strategy consists of securing compliance of the applicable tax regulations and seeking an adequate coordination of the tax practices performed by the companies of Quálitas.
- 4.5. The tax strategy is performed within the framework of achieving social interest and supporting a long-term business strategy that avoids tax risks and inefficiencies in the execution of business decisions.
- 4.6. Quálitas Controladora considers all legal interests, among others public interests that come together in its activity. Therefore, the taxes the Group covers in other countries in which it operates, constitutes its main contribution to sustain the public taxes and thus, one of the contributions to the society and for compliance of the Sustainable Development Goals (SDG Goal 8) approved by the United Nations.

TAX PRINCIPLES.

- 4.7. Compliance of tax obligations and relations with the Tax Administration shall be governed by the following principles:
 - **Principle 1:** Compliance of tax regulations in the different countries and territories in which Quálitas Controladora performs operations, complying with the taxes enforceable pursuant to the legal ordinance.
 - **Principle 2:** Tax matters decisions adopted by the companies of Quálitas Controladora, based on the reasonable interpretation of the applicable regulations and firmly linked to the group's activity.
 - **Principle 3:** Prevention and reduction of significant tax risks, overseeing that taxation maintains an appropriate relation with the structure and location of the activities, the human and material resources and corporate risks of the Group.
 - **Principle 4:** Strengthening relations with the tax authorities based on observance and compliance with the law, loyalty, trust, professionalism, collaboration, reciprocity and good faith, regardless of the legal controversies that, observing the foregoing principles and in defense of the social interest, may arise with such authorities regarding interpretation of the applicable regulations.
 - **Principle 5:** The information to the administration bodies about the main tax implications of the operations and matters submitted for approval, when constituting a relevant factor for achievement.
 - **Principle 6:** Origin of the taxes paid by companies of Quálitas Controladora in the countries or territories in which they perform operations, as the main contributions to the support of the public taxes, and thus, as one of its contributions to society.

BEST TAX PRACTICES

- 4.8. Quálitas Controladora defines the following as best tax practices:
 - 4.8.1. To refrain from using unnatural structures unrelated to the activities of the Group and with the sole purpose of reducing tax fees. To refrain from specifically performing transactions with entities linked as a result of erosion of the taxable basis or transfer of benefits to low tax territories.

DATE OF LAST UPDATE
April 21, 2020

VERSION
01

CODE
15950001

PAGE
2 of 3



Corporate Tax Policy

- 4.8.2. To avoid dull structures with tax purposes, in other words structures striving to prevent the competent Tax Authorities from becoming aware of the activities of the end-user or the last titleholder of the implied assets or rights.
- 4.8.3. To refrain from organizing or acquiring companies based in other countries, which the regulations deems as tax paradises or are included in the non-cooperative jurisdictions black list. Except in the events in which the Group is forced to do so, since it deals with an indirect acquisition in which the company in question is part of the group of companies, subject matter of the acquisition, in which case, shall be approved by the Board of Directors.
- 4.8.4. To follow the recommendations of the best tax practices implemented in the countries in which Quálitas Controladora develops its activities, taking into consideration and the Group's specific needs and circumstances.
- 4.8.5. Quálitas Controladora is committed to comply with the OECD tax guidelines for multinational companies.
- 4.8.6. To collaborate with the competent Tax Administrations to identify and seek solutions for fraudulent tax practices of which Quálitas Controladora is aware may be developed in the markets it operates in.
- 4.8.7. To provide all fiscal and tax information and documents requested by the competent Tax Administrations in due time and manner.

FOLLOW-UP AND CONTROL.

- 4.9. The companies of Quálitas Controladora shall adopt the necessary control methods to ensure, within an adequate corporate management, performance of the tax regulations, principles and best practices detailed herein.
- 4.10. The companies of Quálitas Controladora shall make use of its adequate and sufficient human resources and materials for performance of this policy.
- 4.11. The companies of Quálitas Controladora shall approve and periodically review the guidelines for evaluation and management of financial risks, which shall include criteria to classify the operations based on the tax risk.

5. SANCTION

Infringement of the provisions included herein shall result in, depending on the severity of the event, sanctions provided for in the Policies and, if necessary, the sanctions established in the applicable laws.

6. AUTHORIZATIONS

Version	Government Body	Meeting
1	Board of Directors	April 21, 2020.

DATE OF LAST UPDATE	VERSION	CODE	PAGE
April 21, 2020	01	15950001	3 of 3