

TAX POLICY

Grupo Mexico always seeks to create value to its shareholders, communities, and stakeholders, based on the environmental, social, and economic context of the places where we operate.

WE ARE COMMITED TO:

1. Complying with all applicable tax laws and regulations in every country where we operate.
2. Implementing tax aspects according to the commercial substance of our business activities and in full compliance with applicable laws.
3. Filing required tax returns accurately and timely.
4. Correctly determine the taxes reported in our financial statements.
5. Applying regulations related to international taxation.
6. Conducting transactions of goods and services between Grupo Mexico and its subsidiaries at market prices and conditions (“arm’s-length”) according to the substance of the commercial transaction and in compliance with transfer pricing international standards (following the guidelines of the Organization for Economic Cooperation and Development).
7. Seeking external expert advice for significant transactions in addition to internal analyses.

This Fiscal Policy is periodically reviewed by the Director of Administration and Control, who regularly reports any reportable situation to the Chief Financial Officer (CFO) and the Audit and Corporate Practices Committee.

Version	Approver	Approval date
1.0	Senior Management	July, 2024
1.0	Board of Directors	July, 2024