Quálitas

Mexico City, November 10th, 2025

Approval of the 2026 Revenue Law provides certainty to Quálitas regarding VAT treatment

Quálitas Controladora, S.A.B. de C.V. (“Quálitas", "the Company" or "the Group") (BMV: Q*), informs its shareholders and investment community that, within the framework of the 2026 Economic Package, on October 29th, the Mexican Congress approved an amendment to the Revenue Law establishing that the value-added tax (VAT) charged by claims suppliers to insurance institutions will no longer be creditable starting on fiscal year 2026.

As part of this measure, a transitional article was included to eliminate potential tax contingencies related to fiscal years prior to 2024, including the conclusion of any administrative or legal proceedings currently underway regarding this matter eliminating risks or potential impacts prior to this date.

Consequently, insurance companies will be required to make an adjustment for fiscal year 2025, recognizing the VAT paid to claims suppliers as non-creditable.

Quálitas, supported by its Board of Directors, decided to adhere to this provision, considering that its implementation will allow the closure of a multi-year process and provide certainty to the Company, its shareholders, and other stakeholders.

Quálitas estimates a non-recurring impact on 2025 results of approximately $2,000 million pesos in net income for the year. The exact amount will be determined once the specifics of the final dispositions and the accounting treatment are published. Starting in 2026, the VAT transferred by claims suppliers to Quálitas will no longer be creditable, being tax deductible.

The Company will continue to inform the market as the implementation of these dispositions evolves in coordination with the respective regulatory authorities.

About Quálitas

Quálitas Controladora (Q) is the largest auto insurance company in Mexico in terms of market share, with operations in El Salvador, Costa Rica, USA, Peru and Colombia. A unique business model and more than 30 years of experience in the auto insurance segment has allowed the Company to provide top quality service under the largest network in Mexico. Quálitas is listed on the Mexican Stock Exchange (BMV) under the ticker “Q” (Bloomberg: Q*:MM).

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