

Tax Policy

Purpose

To state the Company's commitment regarding tax matters through application of best practices and principles of transparency, duly complying with the tax duties of the Companies of Grupo BMV, avoiding significant risks and unnecessary conflicts at federal, state and local levels.

Guidelines

Compliance with Tax Regulations

Grupo BMV is aware of its responsibility toward the sustainable economic development of the society in which it operates. The taxes it pays represent a significant portion of its economic contribution to the country. The companies that make up Grupo BMV give priority attention to the responsible fulfillment of their obligation to pay taxes. Therefore, they commit to:

- ✓ Observe and comply with the tax regulations, addressing both the text and spirit thereof.
- ✓ Apply the arm's length principle in all inter-company operations.
- ✓ Establish tax positions based on economic substance and commonly accepted practices.
- ✓ Avoid inappropriate tax planning schemes or practices.
- ✓ Prohibit opaque or artificial corporate structures aimed at concealing or reducing transparency.
- ✓ Commit not to use secrecy jurisdictions or so-called tax havens for tax avoidance.
- ✓ Comply with the provisions issued by the tax authorities when performing investments, directly or indirectly, in companies paying taxes in jurisdictions with preferred tax regimes defined in the tax legislation.
- ✓ Provide truthful, complete, and timely information.
- ✓ Seek certainty and stability regarding the administration's applicable tax criteria, through use of the procedures provided for in the regulations, and collaboration with the authorities processing inquiries, agreements, regulations, etc.

Tax Strategy

Grupo BMV seeks responsible performance of its tax obligations to create value for its shareholders. Grupo BMV shall apply the following principles:

- ✓ Application of the tax framework in accordance with its economic activity and based on reasonable interpretations of applicable regulations, without leading to abusive or fraudulent outcomes.

- ✓ Effective defense of the tax positions upon surface of conflicts and disputes with the tax administration and interpretation and application of the tax regulations, through legally available resources and actions, always observing the global vision of Grupo BMV's interests and seeking amicable solutions and avoiding lawsuits and frivolous conflicts.

Relationship with Tax Administration

Grupo BMV agrees to keep a relationship with the tax administration, complying with the trust, good faith, professionalism, collaboration, loyalty and mutual understanding principles based on reciprocity, all the foregoing, with the purpose of simplifying application of the tax regulations, increasing legal security and reducing the possibility of lawsuits, through the following actions:

- ✓ Provide tax authorities with required information and documentation promptly.
- ✓ Application of non-litigious channels for conflict resolution, when feasible, and use of the possibilities that offer legal procedures to achieve agreements with the corresponding tax authority.

Tax Risk Prevention

Grupo BMV performs responsible tax practices enabling prevention of susceptible conducts resulting in significant tax risks, through the following guidelines:

- ✓ Tax matters are carried out in an orderly and professional manner guaranteeing compliance of the tax obligations and adequate control of tax risks.
- ✓ Grupo BMV will have a specialized area to secure due compliance of its tax duties.
- ✓ The Audit Committee is informed of the application of the tax strategy and policy, as well as management of the tax risks and matters.

Broadcast and Compliance

This Policy shall be actively distributed to ensure acknowledgment and compliance by all Officers and employees of Grupo BMV.

It shall be distributed to enable the public knowledge of stakeholders; it shall be included in the Company's quarterly and yearly information and shall be disclosed via the following web page https://www.bmv.com.mx/es/Grupo_BMV

This Policy is mandatory for all companies of Grupo BMV and its employees, regardless of the type of agreement that determines its labor relationship, title or workplace.

This Tax Policy of Grupo BMV was approved by the Audit Committee in the meeting held on March 2, 2026.