

CORPORATE

TAX

POLICY



El Puerto de Liverpool®

A. OBJECTIVE

To establish the guidelines for El Puerto and its subsidiaries to calculate and fulfill their tax obligations, both as taxpayers and withholders, in accordance with the applicable tax laws; avoiding any risk that may affect the company's reputation or value.

B. SCOPE

El Puerto and its subsidiaries.

C. RULES

TAX PRACTICES

El Puerto's philosophy includes a commitment to tax practices that guarantee good-faith fiscal management, free of fraud, and strictly with all tax provisions, meaning laws, regulations, miscellaneous, and other ordinances, to avoid any breach of such obligations. These are:

- 1** All our operations and activities are grounded in legitimate business concerns, both economic and commercial, aligned with the provision of services, the sale and distribution of goods and the leasing of spaces or properties; and must be supported by sufficient human, financial and material resources; avoiding structures that lack economic substance. The following guidelines, among others, must be observed:
 - a** We do not make use of artificial structures unrelated to the activities of El Puerto and its subsidiaries for the sole purpose of reducing tax obligations.

- b** We do not invest or do business under preferential tax regimes with the sole intention of eroding the taxable base.
- 2** Decisions that may have a fiscal impact should be discussed with specialists, and approved of in a collegiate or consensual manner, in consideration of applicable tax laws and regulations.
- 3** We use automated processes to calculate our most significant tax obligations based on the information contained in our accounting systems, double-checking, and ensuring that the results obtained are in compliance with tax regulations.
- 4** We have a Tax Committee that oversees and monitors tax management, which meets three times a year to inform the CFO of relevant tax issues.
- 5** We fulfill our tax obligations in accordance with the following guidelines:
 - a** We pay our taxes on time and in the appropriate manner, based on the actual information generated by the company, without altering its content to obtain an economic or tax benefit.
 - b** Tax payments are made directly to the tax authorities, without the use of intermediaries.

- c** Income and deductions stemming from transactions between related parties are determined based on transfer prices in accordance with the guidelines established by the OECD, based on with the arm's-length principle.
- d** We maintain supporting documentation to fully substantiate tax losses declared and tax credit balances.
- e** We ensure that all our operations have a legitimate business reason and commercial fundamentals to support our fulfillment of tax obligations, and we do not make use of tax loopholes or evade taxes.

INTERACTION WITH TAX AUTHORITIES

Our relations with tax authorities are respectful and transparent, consistent with our Code of Conduct and Integrity and are conducted under the following terms:

- 1** We meet all established deadlines in addressing official requests for information, orders, letters of invitation and audits by promptly supplying the requested information and documentation.
- 2** We provide reliable information to the tax authorities, with sufficient detail and documentary support to prove the source of income, deductions, credits, subsidies, etc.

- 3 In accordance with our Zero Tolerance for Corruption and Bribery policy, we do not make any donations, gifts or presents to the tax authorities to obtain any tax benefit.
- 4 When a ruling by the tax authority unduly affects the interests of El Puerto manner, we will use every legal means of defense at our disposal, as provided by law.
- 5 Service levels and complaints.

Service levels

The Tax Department is responsible for attending to the following, among other operational matters:

- Questions about compliance with tax obligations:
 - a) Local and federal taxes
 - b) Transfer pricing
 - c) Tax losses and tax credit balances
 - d) Tax defense cases
 - e) Tax materiality and tax supports
 - f) Deductibility of expenses

Complaints

In the event of any of the following:

Alteration of tax information, use of falsified tax receipts, simulation of tax acts and/or operations, acts of corruption or bribery, gifts or gratuities to tax authorities, or other illegal conduct in violation of this policy.

Concerned parties may report them through the Ethics Line through the following channels:



Website: www.lineaetica.org.mx

E-mail:
contactanos@lineaetica.org.mx

Telephone: 800-633-8133

WhatsApp: 55-34-88-88-95.