



# DONATIONS

# POLICY

Confidential document, property of Servicios Liverpool S.A. de C.V., which can only be used for the following purposes:

## A. GOAL

Establish the rules for allocating merchandise and/or any other good or value as a donation owned by the companies that make up “El Puerto.”

## B. SCOPE

It applies to all Work Centers as well and any area that wishes to deliver products, merchandise, or values as donations.

## C. RULES:

- 1) We Only goods (products, merchandise, or values) owned by any of the companies that make up “El Puerto” may be donated. They must be channeled through the Huehuetoca Winery, except in the case of Sfera, since it is channeled to Tepoz Park, to be classified as a donation. It is the responsibility of the areas involved to request to remove the goods from the Inventory area and the responsibility of inventories to perform the removal in accordance with the current legal and fiscal guidelines applicable in the designated system.
- 2) Donations can be made in cash or kind in favor of Authorized Donatories that prove authorization issued by the SAT in terms of current tax legislation, with a focus on Civil Society Organizations (CSOs) and in accordance with the procedure established by the area applicable tax.
- 3) Civil society organizations must have the registration form duly filled out and completed with the current information for the donation request.
- 4) Cash donations are approved by the General Directorate, who is in charge of evaluating and approving donations



- 5) Donations in kind must be approved by the Department of Culture, Communication, and Social Responsibility through the Donation Request Form, accompanied by a presentation of the Foundation and its project.
- 6) In the case of lost objects or forgotten and once the term of applicable receipt must be sent to the Huehuetoca Winery for its allocation to donation. In the case of coming across, lost cash must be deposited as cash surplus in the different points of sale or area administration with which "El Puerto" has.
- 7) In the case of merchandise, items that have not been settled must be donated. To settle the goods, the cost price must not be below the tax benefit to be obtained in case of donation. In this case, the goods to be donated must be in good condition (not mutilated, mistreated, and functional). The Social Responsibility area is responsible for coordinating the delivery of the merchandise between the Logistics area and the Authorized Donee prior to delivery of the applicable legal and fiscal documentation. Articles that, due to their characteristics, are not likely to be settled or donated must be destined to destruction, and the SHCP must be notified through the fiscal and accounting area throughout the application process. Due to their characteristics, perishable products are not donated.
- 8) By the legal provision, donations of any kind are prohibited for Public Servants.
- 9) Donations depending on their kind, are carried out in accordance with the procedures attached hereto policy classified as follows way:
  - a) a. In kind (Big Ticket and Soft Line)
  - b) Food and Beverages (non-perishable)
  - c) Cash
  - d) Samples and sphere
  - e) Employee Donation
- 10) Donations may not exceed the tax limit of 7% of the tax profit obtained in the previous year in force. The Tax area is responsible for notifying the percentage applicable to the Social Responsibility area.
- 11) Bodega de Huehuetoca and Tepoz Park, in their spheres of competence, are responsible for assigning batches of goods to be donated to the CSO prior to release through the Department of Culture, Communication, and Social Responsibility.
- 12) In the case of requests for donations to collaborators, they will be analyzed on a case-by-case basis and will be channeled and released by the Organizational Development Department to determine the type of support, either in kind and/or through an organization.



- 13) It is the responsibility of the areas involved to issue and keep in force the applicable procedures for the donation of goods defined in this policy (request and cancellation, delivery, accounting and tax records, etc., as well as receipt of invoices). Tax deductible).
- 14) Any exception to this policy must have the approval of the Organizational Development Department.

## D. ANNEXES

To find out about annexes, contact the Social Responsibility team at El Puerto de Liverpool.