

# CORPORATE TAX POLICY



The information contained in this document is confidential and proprietary to Solunion, and may not be used or disclosed without express written authorization from Solunion.

All rights are reserved, including the right to duplicate, reproduce, use or access the contents of this documentation, or any part thereof.

No part of this document may be transferred to third parties, processed, reproduced, distributed or used for publication without the written permission of Solunion.



### INDEX



1 OBJECTIVE



2 SCOPE



PRINCIPLES
OF GOOD TAX
PRACTICE



## 1. OBJECTIVE

Since its incorporation, the Solunion Group, following the guidelines established by its shareholders, has been fully aware of the vital importance of taxation in sustaining public expenditure and contributing to the welfare and social development of the countries in which it operates.

Magnanimity, the main ethical principle established in Solunion's Code of Ethics and Conduct, is the attitude that drives us to undertake initiatives with a true spirit of service: favoring the good of people and society as a whole through ethical conduct, which in the tax sphere takes the form of strict compliance with the tax regulations in force in all those territories in which it carries out its activity, declaring and paying the taxes that are due in each jurisdiction for the operations carried out in each one of them and collaborating with the tax authorities in accordance with the applicable regulations.





Solunion's tax strategy basically consists of **ensuring compliance with applicable tax regulations and ensuring adequate coordination of the tax practices of the Group's companies** in order to achieve social interest and support a long-term business strategy that avoids tax risks and inefficiencies in the execution of business decisions.

The taxes that the Group's companies pay in the countries and territories in which they operate are their main contribution to sustaining public charges and, therefore, one of their contributions to society and to achieving the eighth of the Sustainable Development Goals (SDGs) approved by the United Nations (UN) and to compliance, in the tax sphere, with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

The purpose of the Corporate Tax Policy is to reflect Solunion's tax strategy and its commitment to the application of good tax practices, ensuring that the Group complies with all tax obligations in an efficient manner, minimizing risks and maximizing profitability, always within the legal framework.



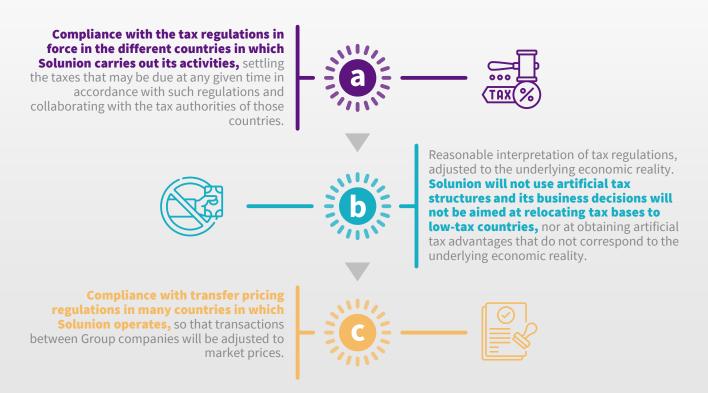




3.

#### PRINCIPLES OF GOOD TAX PRACTICE

Compliance by Group companies with their tax obligations and their relations with the Tax Authorities shall be governed by the following basic principles of action:







Transparent and constructive relationship with the tax authorities based on respect for the law, loyalty, trust, professionalism, collaboration, reciprocity and good faith, without prejudice to any legitimate disputes which, while respecting the above principles and in defence of the social interest, may arise with these authorities regarding the interpretation of the applicable rules.





No incorporation or acquisition of companies resident in countries or territories considered tax havens under current legislation, except when the presence in such countries or territories is due to the Group's own activity.











Consideration of taxes that Group companies pay in the countries and territories in which they operate as contributions to society.

Promoting awareness among Solunion's stakeholders of the performance of the Group's companies in tax matters and their

fiscal contribution to the support of public charges in the main countries and territories in which it operates.







## Solunion SOMOS IMPULSO