

# Corporate Tax Policy



## Purpose

The purpose of this Policy is to **comply with the content and the spirit of tax regulations applicable in its scope of action and to ensure adequate compliance with this principle by each one of the companies comprising the Moeve Group**, taking into account the social interest and the achievement of our long-term business objectives, as well as avoiding tax risks and inefficiencies in the pursuit of our economic activity.

We are very aware of the **social usefulness of the tax contributions** we make in the countries and territories where we operate, understanding that they constitute a fundamental contribution to the support of public charges that ensure basic functions in favor of citizens, families and society as a whole.

## Our Commitments

- **Comply with the content and spirit of current tax regulations applicable to our activity in the different territories** and countries, providing the information and paying the taxes as they are required.
- Make a **reasonable and justified interpretation, in line with content and spirit, of the tax regulations applicable** to our economic operations.
- **Prevent and minimize tax risks associated with possible divergent interpretations** of the tax rules applied.
- To ensure that **our taxation is appropriately related to the structure and location of our activities**, as well as to the human and material resources linked to them and the allocation of business risks to our different units.
- To foster a **relationship with the tax authorities of the territories and countries in which we operate based on the principles of trust, collaboration, good faith, professionalism, mutual respect, and reciprocity**, regardless of whether disputes may arise in the interpretation and application of tax regulations. In this case, they will be resolved through the legal channels established for this purpose and always within a framework of respect for the aforementioned principles.
- **Report to the Board of Directors of Moeve on the main tax implications of transactions** or matters, particularly when they constitute a relevant factor in the decision-making process.
- **Not use opaque structures** for tax purposes which – through the use of special purpose vehicles, tax havens, or territories that do not cooperate with the tax authorities – they prevent knowledge of the person ultimately responsible for the activities, the ownership of the assets and rights involved, or prevent the knowledge of any tax administration of information relevant to their compliance.
- **Not erode the taxable income of any Group company by applying arm's length prices** for carrying out related-party transactions.
- **Not use companies in tax havens or low tax countries**, unless the filing in such territories is for valid economic reasons or they have been acquired directly or indirectly as a result of the acquisition of a group of companies.
- Adhere to the **recommendations of codes of good tax practices implemented in the countries or territories in which the Group carries out its economic activity**.

The current version of this Policy has been approved by the Moeve Board of Directors on May 19, 2023 and is effective from the moment of its approval.

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## Our Commitments (cont.)

- **To collaborate with the tax authorities of the countries and territories in which we operate**, providing information of tax relevance and facilitating the information required by such authorities and making it accessible to the Group.
- **Facilitating the inspection activity of the tax administrations**: providing the information requested, giving maximum cooperation during the tax review carried out by the competent administrative bodies, and trying, as far as possible, to reach reasonable agreements to reduce litigation on tax matters.
- Collaborate in the detection and **search for solutions with the tax administrations of the countries and territories in which we operate** in order to eradicate and prevent fraudulent tax practices that may occur in the markets.
- Adopt the **necessary and appropriate control mechanisms to ensure compliance with tax regulations, within the framework of the above guidelines**. This applies to all the Group's companies in all the territories and countries in which we operate, ensuring the existence of human and material resources for this purpose.

## Scope of Application

This Policy applies to Moeve, the Group's subsidiaries where effective control is exercised, their directors and employees, and to third parties with whom there are legal relationships and who have adhered to it.

Additionally, persons acting as representatives of the Group in companies and entities not belonging to the Group, or where our Company does not have effective control, shall promote, to the extent possible, the implementation of principles and guidelines consistent with those set forth in this Policy.