

**kovecta**



# **Fiscal Policy**

**Corporate Policies 2025**

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01

# Purpose

The objective of this Fiscal Policy (hereinafter, the “Policy”), which forms part of the Compliance Framework Policy, is to lay the foundations for the development and effective implementation of the guiding principles in tax matters of Konecta, a multinational group of companies specialising in the provision of digital customer management services and solutions (hereinafter, Konecta, the Company or the Firm).

This Policy is an extension of Konecta’s regulatory framework to respond to the expectations of its stakeholders (employees, customers, partners and shareholders, investors, financial institutions, suppliers, public administration and regulatory bodies), ensuring scrupulous compliance with the laws and regulations in force in each country, its own requirements, and international standards. This Policy will be available on the corporate website ([www.Konecta.com](http://www.Konecta.com)) to ensure that it can be consulted by all interested parties.

In this regard, Konecta is committed to complying with applicable tax regulations and all tax practices carried out in accordance with good tax practices.



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# Scope of application

This Policy falls within the scope of the Compliance Framework Policy and applies to all Konecta entities, backed by the company's senior management.

Consequently, its content must be observed by all Konecta employees, regardless of their position or role within the organisation or their geographical location.

Notwithstanding the foregoing, its scope of application may be extended, when necessary and possible due to the nature of the relationship, to all those individuals and/or legal entities linked to Konecta on a business or professional basis, through a relationship other than employment: suppliers, contractors and workers in the supply chain, and business partners.

The following have more specific responsibilities related to this Policy:

### **Board of Directors:**

- Approval of investments or operations of any kind that are strategic in nature.

### **Finance Department:**

- Supervision of the application of the guiding principles of this Policy.
- Coordination and processing of information on Konecta's tax practices.
- Promoting communication between the Tax Department and the various areas involved in any tax-related process.

### **Financial and Tax Department Management:**

- Manage tax matters by applying good tax practices and acting transparently.
- Give priority attention to the responsible fulfilment of Konecta companies' duty to pay the taxes required in the countries where they operate.
- Reconcile responsible compliance with tax obligations with the commitment to create value for partners through efficient management of tax costs and benefits.
- Control the effective implantation of the fundamental aspects of the Tax Policy in any tax process carried out in the company, establishing the appropriate internal control procedures and measures for this purpose.
- Efficient management of tax costs and application of tax incentives and benefits permitted by applicable law.
- Orderly management of tax matters to ensure compliance with tax obligations and tax management.
- Reporting to the Board of Directors on the implementation of the tax strategy and policy.
- Maintaining a duly updated risk map that specifically identifies the tax risks arising from the tax policies applied, possible non-compliance, disputes over the application of laws or legal instability.
- Submitting the updated risk map to the General Management.

- Review and update of this Tax Policy for subsequent ratification by the General Financial Management and the Board of Directors.

Given that many of Konecta's companies have their registered office outside the European Union, internal regulations will be adapted to the regulations of each State, respecting and ensuring compliance with the basic principles set out herein.



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# General principles of action

## Principles of fiscal strategy

Konecta's Finance Department will ensure that tax obligations are met in accordance with good tax practices, paying the taxes that are due in accordance with the legal system.

In this regard, the Code of Ethics, which is binding on all Konecta employees, stipulates that all practices involving the illegal evasion of tax payments to the detriment of the Treasury shall be avoided, as shall the use of opaque structures for tax purposes, designed with the aim of preventing the tax authorities from identifying the person ultimately responsible for the activities or the ultimate owner of the assets or rights involved.

Relations with the tax authorities in the countries where Konecta operates are based on the principles of transparency, loyalty, collaboration, good faith and mutual trust. To this end, the company makes the greatest possible use of cooperative tax compliance mechanisms with the tax authorities of the different countries in which it operates, without prejudice to any legitimate disputes that may arise with those authorities as a result of the interpretation of the applicable rules in defence of the company's interests.

Konecta is committed to complying with applicable tax regulations and all tax practices are carried out in accordance with good tax practices.

## Principles of action

Konecta's Tax Policy is based on the following guiding principles:

- Konecta will comply with the tax obligations of the countries in which it operates, applying tax regulations in accordance with the criteria published and applied by the competent authorities, on the understanding that supporting the Treasury is a contribution to society.
- The Commercial Department shall inform the Tax Department of any new activities, operations and/or lines of business that it intends to initiate, so that the hypothetical tax implications that may arise can be studied.
- It shall establish internal control systems for tax-related processes to ensure compliance with tax obligations in accordance with the terms set out in the guidelines of this Policy.
- It will collaborate with the tax authorities in resolving any issues that may arise in relation to compliance with and application of tax obligations.
- If deemed necessary, the services of external advisors of recognised standing will be contracted in order to ensure Konecta's compliance with its tax obligations.

These principles of action respond to the impacts, risks and opportunities (IROs) arising from the applicable material issues: compliance and corporate ethics, communication and transparency with stakeholders.

Both employees and any third party who suspect the existence of any potential breach related to this Policy may submit their information, questions or concerns on this matter, confidentially and without fear of reprisals, through the Information Channels available on Konecta's corporate website (<https://Konecta.integrityline.com>), depending

on the nature of the situation, in accordance with procedure PG COR 26 Information Channels, available on the same website, which specifies the different channels available and the nature of the communication that can be made through them.

This channel is available 24 hours a day, 7 days a week. No retaliation will be tolerated against anyone who, in good faith, reports facts that could constitute a breach of this policy, and the guarantees and protections established by the applicable regulations and legislation will apply to the reporting parties.

Breaches of this policy will be subject to the corresponding disciplinary measures in accordance with internal rules and procedures, without prejudice to any administrative or criminal penalties that may also result from such breaches and which may be imposed by the competent authority.



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# Updating and revision

The Fiscal Policy will be reviewed periodically or whenever necessary to adjust it to changes in the business model, the approval of new regulations or international best practices, ensuring its effectiveness and continued compliance.

NOTE: This Policy has been reviewed and approved on December 16, 2025, by the highest governing body and replaces any previous version of it, with only this document being valid from this date onwards.

### Version Control

Version	Review date	Reviewed	Validated	Approved	Reason for change
2	06/22/2021	Finance Organization & Procedures	Legal Affairs	Board of Directors	General Policy Review
3	12/19/2022	Finance Organization & Procedures	Legal Affairs	Board of Directors	General Policy Review
4	12/16/2025	Finance Organization & Procedures	Legal Affairs	Board of Directors	Alignment with legal requirements  Alignment with the new format and branding