

CORPORATE TAX POLICY

**SECUOYA, GRUPO DE COMUNICACIÓN, S.A.
AND COMPANIES WITHIN ITS GROUP**

OPERATIONS:

Avenida de España 1
28760 – Tres Cantos
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1. AIM AND PURPOSE

The purpose of this Corporate Tax Policy (hereinafter, the "Policy") is to define and formulate the general objectives that underpin the Company's tax strategy, the rules that should govern its actions to achieve these objectives, and the good tax practices that the Company adopts to comply with its tax strategy, all within the framework of seeking social interest, respecting the environment, and generating value for its shareholders.

The Board of Directors is responsible for the approval and review of the general policies and strategies of Secuoya, Grupo de Comunicación, S.A. (hereinafter, Secuoya Content Group) and, in particular, the development of the Corporate Tax Policy.

In the development of the Policy, applicable good governance recommendations have been taken into account with the aim of promoting maximum participation of shareholders, investors, and other stakeholders to encourage their involvement in the life of Secuoya Content Group.

This Corporate Tax Policy will be applicable to all entities that are part of Secuoya Grupo de Comunicación, S.A. and the group companies.

2. GENERAL PRINCIPLES

The principles on which this Policy is based and which serve as the foundation for the development of the corporate tax policy strategy by Secuoya Content Group are as follows:

- i. To comply with the highest possible diligence with tax obligations in the different territories in which Secuoya Content Group operates.
- ii. To duly file all tax returns of Secuoya Content Group on time, even when they do not involve the payment of taxes.
- iii. To properly and timely pay all taxes that are due in accordance with the applicable regulations.
- iv. To make tax-related decisions based on a reasonable interpretation of tax regulations, avoiding taking on significant tax risks, while not foregoing the pursuit of legitimate tax efficiency that maximizes the value of Secuoya Content Group for its shareholders.
- v. To pay special attention, in the application of tax laws, to the interpretation provided by the courts concerning each operation or issue with tax implications.
- vi. To prevent and minimize, as much as possible, the tax risks associated with the operations and strategic decisions of Secuoya Content Group.

- vii. To promote open communication and collaboration with tax authorities (e.g., within the framework of the Directive on Tax Intermediaries) governed by respect for the law, trust, professionalism, loyalty, reciprocity, and good faith. In this regard, efforts will be made to reduce litigation arising from different interpretations of the applicable regulations, using agreement and compliance procedures established by law, without prejudice to the possibility of raising disputes to defend the legitimate interest of Secuoya Content Group where this is not possible.
- viii. To inform the governing bodies of Secuoya Content Group about tax implications that are relevant to the operation of the business.
- ix. To define and implement frameworks for the supervision, review, and control of the tax function.

3. GOOD TAX PRACTICES

Secuoya Content Group adopts the following tax practices:

- i. Ensuring that the taxation of Secuoya Content Group has an appropriate relationship with the structure and location of its activities, human and material resources, and business and financial risks.
- ii. Aligning the Tax Policy and the systems for managing and controlling tax risks with the rest of Secuoya Content Group's policies (commercial, financial, human resources, corporate, etc.).
- iii. Responding to requests for information and documentation with tax significance from tax authorities as promptly as possible, with the necessary scope, and in a clear, precise, and complete manner. Additionally, all relevant factual matters directly related to the object of the verification procedure in question will be provided to instruct, if applicable, the files in question and to enhance, as reasonably as possible and without compromising good business management, agreements and settlements during these procedures.
- iv. Collaborating with the competent tax authorities in detecting and finding solutions regarding fraudulent tax practices that Secuoya Content Group may become aware of.
- v. Using market prices in related-party transactions.
- vi. Seeking services from independent tax experts with a well-known reputation.
- vii. Ensuring sufficient knowledge, supervision, and control of the tax strategy, governance, policy, and risks by the Board of Directors and the bodies to which this function is delegated, if applicable.

4. MONITORING AND CONTROL

The Board of Directors of Secuoya Content Group is the body responsible for the tax policy and strategy of Secuoya Content Group and, therefore, must ensure compliance with the principles and rules contained in this regulatory framework. This body will have the necessary means to comply with the Policy detailed in this document.

The Board of Directors will promote the adherence to the aforementioned principles and good tax practices, as well as those that may be incorporated in the future. For this purpose, it will allocate adequately and sufficiently qualified human and material resources.

Additionally, the implementation and monitoring of this Policy will be carried out by the administrative/financial area of Secuoya Content Group, which, either directly or through the Audit and Control Committee, will oversee the effectiveness of the tax risk management and control systems and will periodically provide the Board of Directors with the following information:

- i. Before the preparation of the annual accounts and the submission of the Corporate Income Tax returns, information will be provided on the main tax criteria applied by Secuoya Content Group during the fiscal year and, in particular, on compliance with Secuoya Content Group's Corporate Tax Policy.
- ii. Information on those investments or operations that, due to their high amount or special characteristics, are strategic or carry special tax risks for Secuoya Content Group. Regarding these operations, the Board of Directors must be informed about their tax consequences when they constitute a relevant factor. For these purposes, the management of Secuoya Content Group may seek the services of independent experts of recognized reputation or even the opinion of the competent authorities to confirm the applicable tax treatment.

5. PUBLICITY OF THE POLICY

This Policy will be communicated to all members of Secuoya Content Group and may be published on the website as a sign of transparency to third parties, including private partners and Public Administrations.

The Policy will be subject to appropriate communication, training, and awareness-raising actions to ensure its timely understanding and implementation within Secuoya Content Group.

6. APPROVAL AND ENTRY INTO FORCE

The Corporate Tax Policy of Secuoya, Grupo de Comunicación, S.A., and its group of companies has been approved by the Board of Directors in its meeting on February 14, 2024, and made available to all personnel. It comes into effect on the date of its approval and will remain in force until its annulment is approved.

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