

Fiscal Policy on Corporate Responsibility

Open Sistemas de la información S.L.

Date of entry into force: 19/09/2022

1. Introduction

At OpenSistemas, we recognise our responsibility as a global corporate citizen and are committed to operating with integrity and transparency in all jurisdictions in which we do business. Our tax policy reflects our commitment to compliance with both the spirit and the letter of the tax laws and regulations of the countries in which we operate.

2. Key Fiscal Policy Principles

- **Cumplimiento Legal:** We are committed to full compliance with all applicable tax laws and regulations in the jurisdictions in which we operate. This includes both domestic and international tax obligations, and we are committed to paying our taxes in a timely and accurate manner.
- **Commitment to Transparency:** Establish a clear and consistent approach to tax disclosure.
- **Commitment against Tax Erosion in Low Tax Jurisdictions,** commitment not to transfer the value created by our business to low-tax jurisdictions in order to artificially reduce our tax burden.
- **Commitment to Authentic Business Operations,** we are dedicated to genuine economic activity in all jurisdictions in which we operate. We are committed to not using tax structures that lack real commercial substance. Our mission is to generate significant value for our customers, employees and society at large through our legitimate and sustainable operations.

- **Transfer Pricing Integrity:** We ensure that our transactions between group companies are conducted at fair and market transfer prices, in accordance with local and international guidelines and regulations.
- **Contribution to Society:** We recognise our responsibility to contribute to the well-being of the communities in which we operate. We seek to be a good corporate member by paying taxes in a manner that is fair and equitable.
- **Commitment to the Prevention of Tax Evasion:** Our commitment to fiscal integrity is fundamental to our business ethics and our contribution to society.
- **Responsibility and Training of Employees:** Tax training will be a tool that will help to promote knowledge and responsibility among the company's employees.
- **Commitment to Collaboration with Tax Authorities:** The company undertakes to be fully prepared to cooperate with the tax authorities and to maintain an open and constructive relationship with them.
- **Rejection of the use of Hidden Jurisdictions or "Tax Havens",** our commitment not to use secrecy jurisdictions or "tax havens" for tax avoidance. Our operations and financial structures will be based on transparency and legality, avoiding any misuse of opaque tax locations.
- **Procedure for Policy Review and Update:** The policy will be reviewed by the Integrated Management System Committee, formed by the Board of Directors on an annual basis.
- **Public Dissemination of the Policy:** the code of conduct will be supplemented by this tax policy, which will be available on the corporate website.

This policy applies to all entities and subsidiaries within the OpenSistemas group, and all employees and managers are responsible for its implementation and compliance.

