



DOMINION

CORPORATE TAX POLICY

Internal Regulations – Corporate Policies

Introduction_

The Board of Directors of Global Dominion Access, S.A. (hereinafter "**Dominion**") approves this Corporate Tax Policy (hereinafter, the "Policy"), which forms part of the corporate governance and regulatory compliance policies and which includes the company's tax strategy and its commitment to the application of good tax practices.

Dominion's tax strategy has the fundamental objective of ensuring compliance with applicable tax regulations in all the territories in which it operates in line with the activity carried out in each of them. That fundamental objective, of respect for and compliance with tax regulations, is adequately combined with the achievement of the corporate interest and the generation of value in a sustained manner over time for the shareholder, avoiding risks and tax inefficiencies in the execution of business decisions.

In this context and within the framework of corporate social responsibility, the company promotes responsible tax action taking into account the interests and sustainable economic development of the communities in which it is integrated, ensuring the proper application of good tax practices.

Scope of application

Dominion's Corporate Tax Policy is applicable to all activities of the Group, regardless of the place in the world where they are carried out.

Commitments_

The Group's compliance with its tax obligations and its relations with the Tax Authorities shall be governed by the following principles:

- | **Compliance with tax regulations** in the different countries and territories in which the Group operates, paying the taxes that are payable in accordance with the legal system.
- | **The adoption of decisions** on tax matters based on a reasonable interpretation of the applicable regulations and closely linked to the group's activity.
- | The **prevention and reduction of significant tax risks**, ensuring that taxation is appropriately related to the structure and location of the Group's activities, human and material resources and business risks.
- | The strengthening of a **relationship with the tax authorities** based on respect for the law, loyalty, trust, professionalism, collaboration, reciprocity and good faith, without prejudice to the legitimate

disputes which, respecting the foregoing principles and in defense of the corporate interest, may arise with said authorities regarding the interpretation of the applicable regulations.

- | The **information to the Board of Directors** on the main tax implications of the transactions or matters submitted for its approval, when they constitute a relevant factor in forming its will.
- | The **conception of the taxes** that the Group companies pay in the countries and territories in which they operate as the main contribution to the support of public charges and, therefore, one of their contributions to the company.

Good tax practices_

Dominion intends to comply with its tax obligations in all the territories in which it operates, as well as to maintain an appropriate relationship with the corresponding Tax Administrations.

In order to incorporate the aforementioned general commitment to compliance, development and implementation of good practices in tax matters into Dominion's Corporate Governance Rules, the Company assumes the following practices:

Tax risk prevention

Dominion will follow, in the development of its activities, the principles of an orderly and diligent tax policy embodied in the commitment to:

- i. Promote practices that lead to the prevention and reduction of significant tax risks through internal information and control systems.
- ii. To avoid the use of artificial and/or opaque structures for tax purposes, the latter being understood as those that are intended to prevent the competent Tax Authorities from knowing who is ultimately responsible for the activities or the ultimate owner of the assets or rights involved.
- iii. Not to incorporate or acquire companies resident in tax havens for the purpose of avoiding tax obligations, with the sole exception of those cases in which it would be obliged to do so in the case of an indirect acquisition in which the company resident in a tax haven is part of a group of companies being acquired.
- iv. To reduce conflicts arising from the interpretation of the applicable regulations, through the use of instruments established for this purpose by the tax systems.
- v. Adequately evaluate beforehand the investments and operations that a priori present a special tax risk.

Relations with Tax Administrations

The Company's relations with the competent Tax Administrations shall be governed by the principles of transparency, mutual trust, good faith and loyalty, and Dominion shall adopt the following good tax practices:

- i. Collaborate with the competent Tax Administrations in the detection and search for solutions with respect to fraudulent tax practices that may develop in the markets in which the Dominion Group is present.
- ii. To provide the information and documentation with fiscal significance requested by the competent Tax Authorities, in the shortest possible time and in the most complete manner.
- iii. To make known and adequately discuss with the corresponding body of the competent Tax Administration all relevant matters of fact of which it has knowledge in order to instruct, as the case may be, the proceedings in question and to promote, as far as reasonably possible and without detriment to good business management, the agreements and agreements in the course of the inspection procedures.

Information to Board of Directors

The Audit and Compliance Committee of the Company shall have the following informative functions in relation to tax matters:

- i. To provide the Board of Directors with information on the tax policies and criteria applied by the Company during the fiscal year and, in particular, on the degree of compliance with the Corporate Tax Policy. Likewise, in the case of transactions or matters that must be submitted to the approval of the Board of Directors, it shall report on their tax consequences when they constitute a relevant factor.
- ii. To inform the Board of Directors, based on the information received from the person responsible for tax matters, of the tax policies applied by the Company and, in the case of transactions or matters that must be submitted to the Board of Directors for approval, of their tax consequences when they constitute a relevant risk factor.

Information to the market on compliance with the good tax practices assumed in this Policy.

The Company's Annual Corporate Governance Report shall report on Dominion's effective compliance with good tax practices.

Updating of Good tax practices

The good tax practices may be updated by the Board of Directors of Dominion in the context of the commitment to continuous improvement of its Corporate Governance Standard.

Dissemination in Dominion

The Board of Directors of the Company is responsible for the coordination, within the legal limits, of the strategies and general management guidelines of the Group, operating in the interest of each and every one of the companies that comprise it, and the Chairman of the Board of Directors and Chief Executive Officer and the senior executives of the Company are responsible for the organization and coordination of the Group

through the dissemination, implementation and monitoring of the strategy and general policies established by the Board of Directors.

Pursuant to the foregoing, the Board of Directors of the Company, through its Chairman and Chief Executive Officer and its senior managers, shall promote the monitoring of the principles and good tax practices contained in this Policy by the companies within the Group whose activities have a significant impact in the tax field.

Document sheet

Document table:

Document Type	Corporate Policy
Document code	
Date of the document	November 2021

Prepared by:

Name or role	Remarks	Date
Risk & Compliance Department		November 2021

Revised by:

Name or role	Remarks / Approved by	Date
Audit and Compliance Committee		

Table of Editions:

Edition	Date	Description