

1. INTRODUCTION

This policy sets This policy establishes the principles and guidelines that govern SONDA's tax strategy and governance, reflecting our commitment to integrity and responsible compliance with our tax obligations in all jurisdictions where we operate.

Our tax approach is aligned with the company's ethical values, as well as with the best international practices in responsible taxation and corporate sustainability.

2. SCOPE

The policy applies to the entire SONDA Group and its members, including employees, managers, directors, and executives.

3. GUIDING PRINCIPLES

3.1 Responsible Tax Compliance

We are committed to complying with tax regulations in all countries where we operate. This principle implies not only formal compliance with tax regulations, but also the adoption of practices that respect their purpose and avoid artificial interpretations.

3.2 Value Generated and Taxation at Source

SONDA is committed to not seeking to shift profits to low- or zero-tax territories with the aim of unduly reducing its tax burden.

3.3 Economic Substance

We reject the use of tax structures that lack a real economic purpose. Any tax planning adopted by the company must be supported by genuine and relevant transactions from an economic and business perspective.

3.4 Transfer Pricing

We follow transfer pricing policies aligned with local regulations in force in the geographies where we operate, with the goal of ensuring that transactions between related companies reflect market conditions. We may use some methods commonly accepted by the norm in cases where the market value is not clearly identifiable.

3.5 High Tax Risk Jurisdictions

SONDA does not use jurisdictions considered tax havens or with tax secrecy for tax avoidance purposes.

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4. VALIDITY AND INTERPRETATION

This policy will be reviewed and updated periodically, or at least once every three years, depending on the company's needs or changes in current regulations.

Once published and disseminated, it will be presumed to be known by all SONDA employees and executives.

If you have any questions regarding the interpretation of this policy, please contact the Corporate Tax Department at tributaria@sonda.com

Document Approval

Responsible	Carlos Duarte	Approval	Gonzalo Soto
Role	Tax Manager	Role	Corporate CFO
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