

Tax Policy

Amara NZero Group

November 25, 2025

1. Introduction

Green Bidco, S.A.U., the parent company of the Amara NZero Group (hereinafter, the “**Company**”), in accordance with its authority to promote the adoption of good corporate governance practices within the Amara NZero Group (hereinafter, the “**Group**”), regards its tax contribution as a mechanism for social contribution and justice.

Furthermore, establishing internal mechanisms to ensure proper compliance with tax obligations contributes to the transparency of the information demanded by its stakeholders and helps create value by optimizing and efficiently allocating resources towards achieving its economic and social objectives.

To this end, the Company issues this Corporate Tax Policy (the “**Policy**”).

2. Purpose and scope

The purpose of this Corporate Tax Policy is to establish the principles to be applied in defining and implementing the Group’s tax strategy, as well as in the efficient fulfillment of the tax obligations applicable to the Group.

This Policy shall apply to all companies belonging to the Amara NZero Group.

3. Principles of action

The Amara NZero Group’s Corporate Tax Policy is aligned with its mission and values, as well as with its long-term business strategy, and is based on the following principles of conduct and best practices:

a) Regulatory compliance

- Always act in accordance with the law, respecting both its letter and its spirit.
- Provide truthful and complete information regarding all operations carried out.

b) Ethics and responsibility

Adopt tax positions based on sound economic and business reasons or commonly accepted practices, avoiding abusive tax planning schemes or practices.

c) Arm’s Length Principle

Apply transfer prices that are consistent with market conditions in intra-group transactions to avoid tax distortions.

d) Efficient management of tax risks

- Prioritize non-litigious avenues for conflict resolution whenever feasible and make use of legal procedures to foster agreements with the relevant authorities.

- Efficient tax management supports the development of operations and business models, taking into account the Group's global interests and preventing significant tax risks.
- Foster relationships with governments and tax authorities based on trust, good faith, professionalism, collaboration, loyalty, and the pursuit of mutual understanding on a reciprocal basis, all with the aim of facilitating the application of the tax system, increasing legal certainty, and reducing litigation.
- The management of tax risks is integrated into the Group's overall risk management strategy, with the aim of mitigating or eliminating them and, if assumed, ensuring the defense of the Group's legitimate interests.
- Responsible compliance with tax obligations is reconciled with the commitment to create value for shareholders and other stakeholders through efficient management of tax costs and benefits.

e) Prevention of opaque structures

- Not to use opaque or artificial corporate structures for the purpose of concealing or reducing the transparency of activities.
- To avoid the establishment of companies and tax residency in tax havens, except when strictly necessary for the execution of the business strategy.

f) Transparency and communication

To comply with the highest existing standards of tax reporting, in order to facilitate understanding of the Group's tax contribution and the tax policies applied.

g) Governance and oversight

- Active supervision: to designate clear responsibilities for tax management and to subject the Tax Policy to periodic reviews.
- Integration into corporate strategy: to ensure that the tax policy is aligned with the Group's strategic objectives and with current legislation.

h) Good tax practices

Amara NZero Group companies will be encouraged to adhere to codes of good tax practices in force in the jurisdictions where the Group operates, and to adopt good tax practices in line with leading international tax standards.

This Policy has been approved by the Board of Directors of Green Bidco, S.A.U., parent company of the Amara NZero Group, on 25 November 2024.