

| | |
|---------------------------|-----------------------------------|
| Title | Banco Macro's Tax Planning |
| Version | 1 |
| Effective date | xx/xx/2025 |
| Committee/Board involved: | |

Table of Contents

1. Purpose

2. Scope

3. Planning Framework

3.1. General Principles

3.2. Organization and Responsibilities

3.3. Tax Compliance Management

3.4. Tax Risk Prevention

3.5. Interaction with Tax Authorities

3.6. Revision and Update

4. Related Documents

1. Purpose

This document seeks to establish the institutional guidelines governing the manner in which Banco Macro manages taxes, ensuring compliance with the laws and regulations in force, integrity in assessing tax liabilities, and responsible tax burden optimization within a framework of transparency, equity, and responsibility.

2. Scope

This document applies to all of the Bank's operations, activities, and transactions with a tax impact at the national, provincial, and municipal levels, and to all the departments and affiliates engaged in managing taxes, withholdings, advance payments, and tax-related representation activities.

This document covers the assessment, payment, recording, planning, and control of taxes, duties, and other charges levied on the Bank's transactions, and is mandatory for all the employees directly or indirectly engaged in tax-related activities.

This document is mandatory for:

- All of Banco Macro's operations, activities, and transactions with a tax impact at the national, provincial, and municipal levels.
- All the departments, employees, and affiliates engaged in processes involving taxes, withholdings, advance payments, tax recording and tax-related representation activities before tax authorities.

This document covers the assessment, payment, recording, planning, control, and documentation of taxes, duties, and other charges levied on the Bank's transactions.

3. Planning Framework

3.1. General Principles

Banco Macro abides by the following guiding principles for tax management:

- **Regulatory Compliance:** Unrestricted observance of the laws, executive orders, regulations, and interpretive criteria issued by competent tax authorities.
- **Integrity and Transparency:** Ethical, documented, verifiable, and traceable activities and avoidance of practices that may be construed as evasion, elusion or simulation.
- **Equity and Responsibility:** Search for a balance between strict compliance with the laws and the efficient management of economic resources.
- **Responsible Tax Planning:** Implementation of prudent tax strategies in line with the laws in force and best corporate governance practices.
- **Institutional Consistency:** Integration of the Bank's tax strategy with its financial, accounting, and sustainability strategies.

3.2. Organization and Responsibilities

- Accounting Management and Tax Management Department
 - Interpreting and applying the tax laws in force.
 - Assessing and filing taxes, duties, and other charges.
 - Internally advising the departments requiring tax criteria.
 - Representing the Bank before national, provincial, and municipal tax authorities.
 - Coordinating tax audits, demands for information, and inspections.
 - Timely recording the tax effects of transactions in accordance with the applicable accounting framework.

3.3. Tax Compliance Management

Banco Macro must:

- Comply with all its tax liabilities and those of third parties (withholdings and advance payments) in due time and manner.
- Keep complete, updated, and traceable supporting documents of all returns, payments, offsets, and compliance monitoring activities.
- Use only the official tools and mechanisms provided by tax authorities.
- Implement internal controls ensuring the accuracy, consistency, and truthfulness of the tax information reported.

3.4. Tax Risk Prevention

Banco Macro will adopt preventive measures intended to identify, assess, and mitigate the risks arising from noncompliance with or the misinterpretation of laws, including the following:

- Continuous monitoring of amendments to laws and regulations.
- Continuous training for the employees with tax responsibilities.
- Regular revision of tax processes by the Internal Audit Department.
- Evaluation of tax contingencies through adequate accounting allowances.

3.5. Interaction with Tax Authorities

Banco Macro's institutional relationship with tax authorities must be governed by respect, collaboration, and transparency principles.

All formal communications with such authorities must be exclusively channeled through the **Accounting Management and Tax Management Department**, the only department authorized to respond to or engage in inspections, demands for tax information, and other compliance monitoring and administrative proceedings.

3.6. Revision and Updates

This document will be regularly revised by the Accounting Management and Tax Management Department, in coordination with the Regulatory Compliance Management Department, in order to ensure the adoption of all regulatory changes, market practices, and institutional guidelines.

4. Related Documents

Annexes

N/A

Procedures

N/A