

**Information about the implemented tax strategy of
OBEN POLSKA Sp. z o. o. (NIP 5272707035)
in the 2022 tax year**

1. Introduction

Pursuant to Art. 27c of the Act of February 15, 1992 on corporate income tax (hereinafter referred to as the "CIT Act"), OBEN POLSKA Sp. z o. o. (hereinafter referred to as the "Company") presents below information on the implemented tax strategy for the tax year that started on January 1, 2022 and ended on December 31, 2022.

The Company belongs to the OBEN Group (hereinafter also referred to as the "Group"), which is one of the leading European producers of BOPP (biaxial-oriented polypropylene) and CPP (Cast Polypropylene) films. The basic scope of activity of the OBEN Group is the sale, purchase and processing of plastic materials, as well as related activities such as import and export of all types of plastics. The Group offers a wide catalog of products for flexible packaging, lamination, labels and various industrial applications. Due to the constant improvement of the offered products, OBEN is a pioneer in introducing high-performance thin films to the market.

Oben Polska Sp. z o. o. is one of three production plants of the international OBEN Group. The Company's headquarters is located in Skarbimierz-Osiedle in the province of Opole. The main activity of the Company is the production of plastic packaging.

2. Information about the processes and procedures used by the Company to manage the performance of obligations arising from tax law provisions and to ensure their correct performance

The Company runs their business in the Wałbrzych Economic Zone of Invest Park Sp. z o. o. (hereinafter referred to as the "Zone") based on two permits:

- a) Permit No. 349 of March 17, 2015
- b) Permit No. 436 of December 20, 2017

The Company makes special efforts to maintain transparency in the scope of required tax reporting and reporting to the Zone authorities, tax settlement and transparency in contacts with tax administration authorities and the Zone authorities.

Correct fulfillment of tax obligations and timely payment of public law liabilities are the key values of the Company. In order to ensure the highest standards in this area, the Company is in constant cooperation with entities providing professional tax and legal advisory services (periodic audits, opinions and consultations on various tax issues, outsourcing in the preparation of transfer pricing documentation, MDR tax scheme reporting, etc.)

In addition to benefiting from income tax exemptions resulting from the above-mentioned Permits the Company does not undertake activities in the field of the so-called tax optimization or tax avoidance, or activities that may increase tax risk.

Below is a brief description of the basic scope of taxation of the Company and the method of fulfilling tax obligations:

1) Corporate Income Tax

The Company was a taxpayer of corporate income tax and paid corporate income tax in connection with activities not covered by the above-mentioned Permits.

The Company made every effort to fulfill its obligations regarding submitting the required declarations and tax information.

The company prepared local transfer pricing documentation on time and submitted the required TPR-C information.

In 2022, the Company obtained only income from activities conducted in the territory of the Republic of Poland. The Company did not conduct any business activity and did not generate income through intermediary entities that would enable tax avoidance.

2) Tax on Goods and Services

The company was an active VAT payer, submitted tax returns (VAT-UE, VAT UEK, JPK_V7M) and made tax payments in accordance with the relevant regulations.

3) Excise tax

The company was not an excise taxpayer in 2022.

4) Personal Income Tax

The Company was a payer of personal income tax in 2022. The Company submitted PIT-4R and PIT-8AR tax returns and made tax payments in accordance with the relevant regulations.

5) Property tax

The Company was a real estate taxpayer in 2022. The Company submitted tax returns (DN-1) and made tax payments in accordance with the relevant regulations.

3. Information about the voluntary forms of cooperation by the Company with the authorities of the National Tax Administration

In 2022, the Company was not involved in voluntary forms of cooperation with the authorities of the National Tax Administration on the basis of agreements with the above-mentioned organs. However, it made every effort to ensure full and effective cooperation with tax authorities during all inspections, tax proceedings and explanatory proceedings.

4. Information regarding the implementation of tax obligations in the territory of the Republic of Poland, along with information on the number of tax schemes reports provided to the Head of the National Tax Administration, referred to in Art. 86a § 1 point 10 of the Tax Ordinance, with a division into the taxes concerned

For 2022, the Company provided the Head of the National Tax Administration with one tax scheme report (according to MDR rules). It concerned corporate income tax (depreciation issues).

5. Information about transactions with related entities within the meaning of Art. 11a section 1 point 4, the value of which exceeds 5% of the balance sheet total of assets within the meaning of accounting regulations, determined on the basis of the last approved financial statements of the company, including entities that are not tax residents of the Republic of Poland

In 2022, the Company carried out the following transactions with related entities, the value of which exceeded 5% of the balance sheet total of its assets:

- financial transactions – granting loans to related entities
- commodity transactions – purchase of raw materials (BOPP foil) from a related entity

6. Information about restructuring activities planned or undertaken by the taxpayer that may affect the amount of tax liabilities of the taxpayer or related entities within the meaning of Art. 11a section 1 point 4

In 2022, the Company was not party to any restructuring activities that could affect the amount of tax liabilities of the taxpayer or related entities.

As at the date of preparation of this information, no restructuring activities involving the Company are planned for the future.

7. Information about the taxpayer's applications for tax rulings

a) general tax rulings referred to in Art. 14a § 1 of the Tax Ordinance

In 2022, the Company did not submit applications for general tax rulings

b) individual tax rulings referred to in Art. 14b of the Tax Ordinance

In 2022, the Company did not submit applications for individual tax rulings referred to in Art. 14b of the Tax Ordinance

c) Binding tax rate rulings referred to in Art. 42a of the Goods and Services Tax Act

In 2022, the Company did not submit applications for binding tax rate rulings referred to in Art. 42a of the Goods and Services Tax Act

d) Binding excise tax rulings referred to in Art. 7d section 1 of the Act of December 6, 2008 on excise duty

In 2022, the Company did not submit applications for binding excise tax rulings

8. Information regarding the taxpayer's tax settlements in territories or countries applying harmful tax competition indicated in implementing acts issued pursuant to Art. 11j section 2 and pursuant to Art. 23v section 2 of the Act of 26 July 1991 on personal income tax and in the announcement of the minister responsible for public finances issued on the basis of Art. 86a § 10 of the Tax Ordinance - excluding information covered by commercial, industrial, professional or production process secrets.

In 2022, the Company did not settle taxes in the territories or countries applying harmful tax competition indicated in the above-mentioned regulations.

The Company was also not a registered taxpayer in any of the above-mentioned territories or countries.

Prepared: 21.12.2023