

**INFORMATION ON THE PURSUED TAX STRATEGY
OF EVIOSYS PACKAGING POLSKA SP. Z O.O.**

for tax year 2021

This information on the pursued tax strategy (the “**Information**”) has been drafted by **Eviosys Packaging Polska sp. z o.o.** with its registered office in Goleniów (formerly: Crown Packaging Polska sp. z o.o.), NIP (taxpayer identification) number: 5261017930, KRS (National Court Register) number: 0000020882 (hereinafter: “**Eviosys Packaging Polska**”, the “**Company**”) for the tax year from 1 January to 31 December 2021 (the “**Tax Year 2021**”) and made public pursuant to Article 27c of the Corporate Income Tax Act of 15 February 1992 (Journal of laws Dz. U. z 2022 r. poz. 2587, hereinafter: the “**CIT Act**”).

1. INFORMATION ON THE COMPANY

The Articles of Association of Eviosys Packaging Polska were executed on 11 May 1993, and on 13 July 2001 the Company was entered into the Companies Register of the National Court Register. The Company’s registered office is located in Goleniów at ul. Maszewska 20, 72-100 Goleniów, in the Zachodniopomorskie Province. The company has a branch in Pruszcz Gdański, at ul. Zastawna 38, 83-000, Pruszcz Gdański. In Tax Year 2021 the Company was part of the Crown international capital group. The Company’s predominant line of business is the manufacture of plastic packaging (PKD 22.22.Z).

The Crown Group produces and sells various types of metal packaging for consumer products. The range of products offered by the Crown Group includes in particular: beverage cans, food cans, cans for household use and metal closures. The Crown Group manufactures and sells its products in North America, South America, Europe, Asia, Africa and the Middle East. The parent company of the Crown Group is Crown Holdings Inc., which is listed on the New York Stock Market (NYSE Stock Market) under the "CCK" trademark.

The registered name of Eviosys Packaging Polska was amended on 25 October 2021, until this date, the Company operated under its old name Crown Packaging Polska sp. z o.o.

2. TAX STRATEGY

2.1 Processes and procedures concerning tax obligations

The Company has processes in place to manage and ensure the proper performance of its obligations under tax law. The processes have been established and are applied in accordance with applicable Polish law.

The processes applied by the Company relate to the fulfilment of obligations relating to the timely submission of tax returns, and reporting and payment of taxes that the Company is obliged to pay, regardless of the form in which they are collected. The Company applies internal processes concerning, *inter alia*:

- (a) prevention of non-compliance with the obligation to provide information on tax schemes (MDR);
- (b) verification of contractors and invoices for VAT.

The processes serve to ensure that tax obligations are performed in compliance with applicable laws. The processes applied by the Company are updated on an ongoing basis and are subject to changes in accordance with the applicable legal regulations. In addition, the Company also applies other practices

related to tax obligations in order to be able to properly comply with its tax obligations, including the use of external advisory firms when complying with its obligations under the transfer pricing laws.

2.2 Voluntary forms of cooperation with the National Tax Administration bodies

The Company aims to cooperate with the National Tax Administration bodies based on factual and transparent communication, and mutual trust. The cooperation includes - depending on the situation - communication with the tax authorities aimed at providing up-to-date information on the tax implications of the activities carried out by the Company, as well as providing substantive responses to questions posed by the National Tax Administration bodies within the framework of ongoing proceedings.

3. **FULFILLING TAX OBLIGATIONS IN POLAND**

The Company pays due taxes in Poland, irrespective of the manner in which they are collected, including corporate income tax (CIT) and tax on goods and services (VAT). The Company also makes due advance payments on account of personal income tax on salaries paid to individuals employed at the Company.

With respect to taxes paid in Poland, the Company maintains accounting books as required by generally applicable laws, fulfils its obligations to fill in and submit appropriate tax returns, records, structures of uniform control files (JPK), forms, reports, statements or other information or documents that the Company is required to prepare under tax law.

The Company exercises due diligence in verifying the correct tax rates and the applicability of exemptions provided for in the tax legislation.

The amounts of revenue, tax deductible costs, income and due tax reported by the Company are published in the Public Information Bulletin on the website of the Ministry of Finance, pursuant to Article 27b of the CIT Act.

The Company fulfils its obligations regarding tax schemes based on an internal procedure related to preventing non-compliance with the obligation to provide information on tax schemes (MDR). In Tax Year 2021, the Company did not identify or report any arrangements that might constitute a tax scheme.

4. **INFORMATION ON TRANSACTIONS WITH RELATED PARTIES AND ON PLANNED OR UNDERTAKEN RESTRUCTURING ACTIONS**

4.1 Information on transactions with related parties

Below is a summary of information about transactions with related parties (as defined in the respective Polish tax regulations) performed by the Company in 2021, the value of which exceeded 5% of the total value of the assets (balance sheet) (as defined in Polish accounting law), as per Company's approved financial statement for 2021:

	Revenues	Expenses
Eviosys Packaging UK Ltd.	28 485 357,51 PLN	0 PLN
Eviosys Packaging Magyarorszag Kft.	7 837 080,24 PLN	57 396 357,19 PLN
Eviosys Packaging France S.A.S.	4 559 315,55 PLN	14 568 930,90 PLN

Crown Packaging European Division GmbH	257 519 433,21 PLN	4 264 989,08 PLN
Eviosys Packaging Italia S.r.l.	5 163 469,27 PLN	38 593 767,22 PLN
Eviosys Packaging Germany GmbH	11 747 664,78 PLN	25 911 605,66 PLN
CROWN Bevcan Slovakia s.r.o.	34 848 152,70 PLN	246 858,42 PLN

Source: The statutory financial statement of Company for 2021

The terms and conditions of the transactions made by Company with affiliated entities in the year ended 31 December 2021 were set on the arm's length basis.

4.2 Information on planned or undertaken restructuring actions

In Tax Year 2021 the Company has planned to conduct restructuring actions consisting in sale of an organised part of an enterprise (“**OPE**”). The transaction is a part of the business restructuring, whereby the Crown Packaging Group and affiliates (“**Group**”) planned to dispose of a part of Company's business involving manufacturing the beverage cans, which no longer fits the business strategy and business goals pursued by the Group.

The planned restructuring was implemented in Tax Year 2021.

Apart from that the Company did not plan nor was implementing any restructuring projects that might have affected the amount of Company's tax liabilities or tax liabilities of its related parties.

5. INFORMATION ON REQUESTS SUBMITTED BY THE COMPANY

In Tax Year 2021, the Company did not submit any requests for individual tax rulings, general tax rulings, binding rate information (WIS) on the VAT rate or binding excise information (WIA) on excise information.

6. INFORMATION CONCERNING TAX SETTLEMENTS OF THE TAXPAYER IN TERRITORIES OR COUNTRIES APPLYING HARMFUL TAX COMPETITION

In Tax Year 2021, the Company did not settle taxes in territories or countries that apply harmful tax competition within the meaning of the relevant provisions of the CIT Act and the Tax Ordinance.