

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

for tax year 2022

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 2022 (the “**Tax Year 2022**”) 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 as amended, 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. The Company’s predominant line of business is the manufacture of plastic packaging (PKD 22.22.Z). In Tax Year 2022 the Company was part of the Titan Holdings international capital group (the “**Titan Group**”).

The Titan Group operates a global packaging business under the brand name EVIOSYS and is the largest producer of metal and aluminum food packaging in Europe, supplying hundreds of global and regional customers in the food and consumer goods sectors. The Titan Group manufactures its products in 17 countries across Europe, the Middle East and Africa. The Titan Group is managed by the Dutch company Titan Holdings Coöperatief U.A., based in Amsterdam.

On 3 October 2022, the Company executed a merger with Eviosys Packaging Commercial Polska sp. z o.o. with its registered office in Goleniów, ul. Maszewska 20, 72-100 Goleniów with KRS number: 0000462683 (“**Eviosys Packaging Commercial Polska**”). The Company’s name did not change upon the merger.

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*:

- (1) prevention of non-compliance with the obligation to provide information on tax schemes (MDR);
- (2) 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 2022, 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 2022, 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 2022:

	Revenues	Expenses
Eviosys Packaging Germany GmbH	25 957 000,00 PLN	28 423 000,00 PLN
EVIOSYS PACKAGING UK LIMITED	35 601 000,00 PLN	344 000,00 PLN
Eviosys Packaging Belgium BV/SRL	38 429 000,00 PLN	0,00 PLN
Eviosys Packaging Italia S.r.l.	10 913 000,00 PLN	54 269 000,00 PLN
Eviosys Packaging Magyarország Kft.	8 353 000,00 PLN	199 716 000,00 PLN
Eviosys Packaging France S.A.S.	9 559 000,00 PLN	31 919 000,00 PLN

Source: The statutory financial statement of Company for 2022

The terms and conditions of the transactions made by Company with affiliated entities in the year ended 31 December 2022 were set on the arm's length basis.

4.2 Information on planned or undertaken restructuring actions

In Tax Year 2022 the Company has conducted restructuring actions consisting in a merger with Eviosys Packaging Commercial Polska. The merger became effective upon its registration in the Register of Entrepreneurs of the National Court Register on 3 October 2022 (the “**Merger Day**”). As of the Merger Day, the Company is entitled to all rights and obligations of Eviosys Packaging Commercial Polska. The Company also became a party to all agreements concluded by Eviosys Packaging Commercial Polska.

The merger was executed in accordance with Article 492 § 1 (1) and subsequent articles of the Commercial Companies Code i.e. by transferring all assets of Eviosys Packaging Commercial Polska to the Company. The merger was also subject to the provisions of Article 516 § 6 of the Commercial Companies Code, meaning that it was carried out without increasing the Company's share capital and without amending the Company's Articles of Association.

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 2022, the Company did not submit any requests for individual tax rulings, general tax rulings, opinions on application of WHT preferences, binding rate information (WIS) on the VAT rate, binding excise information (WIA), binding information on origin or binding tariff information (WIT).

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

In Tax Year 2022, 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.