



Gestamp Polska Sp.z.o.o.

Tax Management Strategy 31/12/2022

This tax strategy statement applies to Gestamp Polska Sp.z.o.o.

Organisational Structure:

Gestamp Polska Sp.z.o.o., is a company incorporated in Poland. Our parent company, Gestamp Automoción, S.A., is a multi-national company that is incorporated in Spain and listed on the Spanish Stock Exchange, (hereinafter referred as “Gestamp Automoción Group”).

Gestamp Polska Sp. z o.o. is registered in the National Court Register under the KRS number: 0000126702. Gestamp Polska Sp. z o.o. operates under the NIP number: 6912202707. Gestamp Polska Sp. z o.o. has the following statistical REGON number: 39099775500000.

The registered office / headquarters of Gestamp Polska Sp. z o.o. is located in Września at Działkowców Street 12, 62-300 Września

Gestamp Polska Sp.z.o.o

as a tier 1 supplier, regularly trades goods and services with Automotive Original Equipment Manufactures (OEM) and Gestamp Automoción Group companies all over the world.

Scope:

Polish Law requires Gestamp Polska Sp.z.o.o to publish its tax strategy online on an annual basis. Gestamp Polska Sp.z.o.o’s Tax Strategy has been hereby published on the website of the Gestamp Automoción Group, available at: <https://www.gestamp.com> in accordance with article 27c of the Act of 15 February 1992 on Corporate Income Tax.

This tax strategy relates to the year ending 31st December 2022

- **Processes and Procedures on dealing with Tax Duties:**

Gestamp Polska Sp.z.o.o has a low appetite for taxation risk. When any risks arise, they are identified, evaluated and managed proactively. We will seek external advice when there are uncertainties or complexities with any risks that arise. If it is recommended - Gestamp Polska Sp. z o. o. may submit requests for individual tax rulings. In such a case, Gestamp Polska Sp. z o.o. acts in accordance with the obtained rulings until the legal status and facts are up-to-date.

Tax decisions are made at all times in a manner that is in line with Gestamp Automoción Group policy and strategies.

Day to day matters are handled by the Finance and Controlling departments at Gestamp Polska Sp.z.o.o. along with the Corporate Tax Area and specialist advice sought from qualified tax professionals when required. In addition, the company's board of Directors works closely with the Corporate Tax Area in order to both set the tax policy and to decide on tax planning matters.

Gestamp Automoción Group and Gestamp Polska Sp.z.o.o., in particular, are always seeking to develop their own people in order to improve the quality of our reporting and to minimise risk to the business. In order to ensure the highest professional standard in case of VAT & CIT the company is in touch with the Corporate Tax Area that renders tax services as well as with external tax advisory firms who revise regularly all the postings and on behalf of the company prepares and file all the tax declarations.

We understand the value of our financial reporting to management and to our stakeholders, and we work to provide enhanced, transparent and balanced disclosure of our tax affairs in order to facilitate the information to the management and the relationships with our stakeholders. In doing so we hope to be recognised as a vital business partner by our stakeholders.

In particular, Gestamp Polska Sp.z.o.o. has procedures in place in order to assure the fulfilment of all the tax obligations required by the tax law. As a matter of example, it has procedures for maintaining due diligence in terms of Polish withholding tax and in the field of verification of contractors for Polish VAT purposes, as well as internal DAC6/MDR procedures aimed at counteracting failure to comply with obligations to report tax-planning schemes. Additionally, Gestamp Polska, Sp.z.o.o. uses the reduced 0% VAT rate in intra-community supplies and export transactions.

- **Compliance with tax duties:**

Gestamp Polska Sp.z.o.o. is committed to complying with all local statutory tax regulations by both the letter of the law and the spirit with which it was written across all the countries that we operate in.

Gestamp Polska Sp.z.o.o. seeks to report tax information in a timely manner and ensure that the information contained within has integrity. After the fulfilment of tax obligations, Gestamp Polska Sp.z.o.o. makes the payment of tax liabilities, if they arise from the tax calculation.

At Gestamp Automoción Group we recognise that in Poland we are liable for a broad range of Polish taxes including but not limited to: VAT, Withholding taxes, Corporation income tax, employer national insurance, Personal income tax and the climate charges.

Gestamp Automoción Group claims properly available tax allowances, deductions, reliefs, incentives, exemptions and credits where available, in all cases in accordance with applicable law.

Gestamp Polska Sp.z.o.o. has a permit to also conduct the business activity in the Zezwolenie Special Economic Zone and benefits from a tax exemption.

In particular, during FY 2022 Gestamp Polska Sp.z.o.o has complied with the following taxes and tax obligations:

Tax	Tax obligations	Period		Term
		Monthly	Yearly	
Value Added Tax (VAT)	To September 2020: <ul style="list-style-type: none"> • Declaration VAT-7 • JPK VAT • Declartion VAT-UE 	•		25th of each month
	Since October 2020: <ul style="list-style-type: none"> • JPK V7M • Declaration VAT-UE 	•		25th of each month
Corporate Income Tax (CIT)	<ul style="list-style-type: none"> • Declaration CIT-8 with the attachment CIT-8/0, CIT/8S • CIT-10Z • IFT-2R • ORD-U 		•	March, 31th (ORD-U; IFT-2R)/ June 30th (CIT-8; CIT-8/0, CIT/8S CIT 10Z)
Personal Income Tax (PIT)	Declaration PIT-4	•		20th of each month
	Declaration PIT-4R		•	January, 31th
Agriculture tax	Declaratation to comune office		•	January, 15th
Intrastat	Intrastat declaration	•		10th of each month
Real Estate Tax	Real Estate Tax declaration		•	January, 30th
	Report on payment terms in comercial transactions.		•	January, 31th

In addition, Gestamp Polska Sp.z.o.o has also completed in due time according to the tax regulation in force, the following Transfer Pricing obligations during FY 2022:

Transfer Pricing Obligations
Local file report
Masterfile report
Statement on transfer pricing
TPR-C form
Cbc-P

Finally, in reference to DAC 6 / MDR reporting, Gestamp Polska Sp.z.o.o. has reported to the Head of the National Tax Administration one tax schemes as referred to in article 86a § 1 point 10 of the Tax Ordinance Act and received the following MDR numbers:

- Agency fee payment as the value was higher than 25M PLN.

- **Cooperation with the National Tax Administration:**

An important part of our tax strategy and policies is the maintenance and development of a strong, proactive working relationship with the National Tax Administration. We always seek to be transparent with the National Tax Administration and, in cases of interpretation or complexity, work with them on a real time basis to determine the amount of tax due and asking for advice when dealing with matters open to interpretation. We hope to foster an open and collaborative working relationship with them.

Gestamp Polska Sp.z.o.o., has not concluded any cooperation agreement under the so-called Cooperation Program.

- **Transactions with related parties:**

There have been during FY 2022 transactions carried out by Gestamp Polska Sp. z o.o. with related parties that exceed the 5% of the balance sheet.

- Gestamp Wrocław Sp. z o.o. entity subject to Polish law; purchase of goods and components for production
- Gonvarri Polska Sp. z o.o. entity subject to Polish law; purchase of material for production
- Gescrap Polska Sp. z o.o. entity subject to Polish law; sale of production waste -scrap

- **Restructuring projects:**

During 2022 there weren't any restructuring projects planned and/or in force which may have affected the amount of the taxpayer's tax liabilities of the related parties.

- **Applications filed by the taxpayer:**

During 2022 Gestamp Polska Sp.z.o.o. has not filed any new applications to the Polish Tax Authorities but the processes started in 2021 were ongoing:.

Applications	Yes/No	Topic
General Tax ruling	No	N/A
Individual Tax ruling	YES	Art.. 15e of Corporate income tax
Binding rate information	No	N/A
Binding excise information	No	N/A

- **Tax settlements:**

During FY 2022, there have not been any tax settlements in the jurisdictions pursuing harmful tax competition as listed in the regulations issued under Personal Income Tax and Corporate Income Tax laws and the announcements of the Minister of Finance.



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