

Information on the implementation of the tax strategy for 2022.

by Celsa Huta Ostrowiec z ograniczoną odpowiedzialnością (hereinafter the 'Company')

for the tax year from 1 January 2022 to 31 December 2022.

published pursuant to Article 27c(1) of the Corporate Income Tax Act of 15 February 1992

In general, the Company's tax strategy focuses on:

- strive to correctly fulfil all tax obligations incumbent on the Company and to timely file all relevant tax returns and make all tax payments in accordance with Polish law,
- analysis of the tax consequences of business decisions,
- compliance with internal processes and procedures related to tax risk management.

For the fiscal year running from January 1, 2022 to December 31, 2022. (hereinafter: the "**fiscal year**") the Company:

- 1) apply, in particular, the following processes and procedures for managing and ensuring the proper performance of its obligations under tax law in the following areas:
 - corporate income tax, including in particular the principles of due diligence in the settlement and collection of the Company's flat-rate income tax (WHT),
 - personal income tax and social security,
 - tax on goods and services,
 - excise duties,
 - real estate tax,
 - countering the failure to comply with the obligation to provide information on tax schemes (MDR).
- 2) did not participate in voluntary forms of cooperation with the National Tax Administration authorities, in particular was not a party to a tax cooperation agreement pursuant to Article 20s § 1 of the Tax Ordinance Act of 29 August 1997 (i.e. Journal of Laws of 2021, item 1540, hereinafter referred to as the "**Tax Ordinance**") or a prior agreement on pricing (APA);
- 3) it has fulfilled on time and to the best of its knowledge all its tax obligations in the territory of the Republic of Poland with respect to corporate income tax, personal income tax and social security, value added tax, excise duty, real estate tax, tax on means of transport and customs duty
- 4) did not submit, in connection with Article 31y(1) of the Special Act on COVID-19, information on tax schemes referred to in Art. 86a § 1 point 10 of the Tax Ordinance

The Company analyzed the transactions or activities carried out from the point of view of the occurrence of the obligation to report information on a tax scheme (MDR), in accordance with the internal procedure implemented to prevent non-compliance with the obligation to report information on tax schemes;

- 5) has concluded transactions with related entities within the meaning of Article 11a par. 1 pt. 4 of the CIT Act, 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 Company's last approved financial statement, including entities which are not tax residents of the Republic of Poland;

CELSA

HUTA OSTROWIEC

Transaction type	Counterparty (name, country of headquarters)
Goods and services	Stal Service Sp. z o.o., Poland

- 6) did not plan or undertake restructuring activities in 2022 which may affect the amount of its tax liabilities or tax liabilities of related entities within the meaning of Article 11a par. 1 point 4 of the CIT Act;
- 7) in the tax year to which this information on the implementation of the tax strategy relates, the Company:
- a) did not apply for a general tax interpretation referred to in Article 14a § 1 of the Tax Ordinance
 - b) submitted an application for the issuance of an interpretation of tax law provisions referred to in Art. 14b of the Tax Ordinance regarding the inclusion in the tax costs of the current year of the costs of material services not deducted in previous years, excluded from tax costs pursuant to Article 15e(1),
 - c) did not apply for the issue of binding rate information referred to in Article 42a of the Act of 11 March 2004 on Goods and Services Tax (Journal of Laws of 2021, item 685),
 - d) did not apply for the issue of binding excise duty information referred to in Article 7d(1) of the Act of 6 December 2008 on Excise Duty (the Act of Law of 2020, item 722 and 1747);
- 8) did not make tax settlements in territories or countries applying harmful tax competition indicated in executive acts issued on the basis of:
- a) Article 11j(2) of the CIT Act, i.e. in the Regulation of the Minister of Finance of 28 March 2019 on the determination of countries and territories applying harmful tax competition with respect to corporate income tax (Journal of Laws 2019, item 600),
 - b) Article 23v(2) of the Personal Income Tax Act of 26 July 1991 (Journal of Laws 2021, item 1128), i.e. in the Regulation of the Minister of Finance of 28 March 2019 on the determination of countries and territories applying harmful tax competition with regard to personal income tax (Journal of Laws 2019, item 599), and
 - c) in the announcement of the minister competent for public finance issued pursuant to Article 86a § 10 of the Tax Ordinance, i.e. in the announcement of the Minister of Finance, Funds and Regional Policy of 12 October 2020 on publishing the list of countries and territories indicated in the EU list of non-cooperative jurisdictions for tax purposes adopted by the Council of the European