

**Information on the implementation of the tax strategy for 2023**

by CELSA Huta Ostrowiec Limited Liability Company (hereinafter referred to as the "Company")  
in the tax year from 1 January 2023 to 31 December 2023  
published pursuant to Article 27c paragraph 1 of the Corporate Income Tax Act of 15 February 1992<sup>1</sup>

Generally, the Company's tax strategy focuses on:

- striving to properly fulfil all tax obligations incumbent on the Company and to submit all relevant tax returns and make all tax payments on time, in accordance with Polish law,
- analysis of the tax consequences of business decisions,
- compliance with internal processes and procedures related to tax risk management

In the tax year from January 1, 2023 to December 31, 2023 (hereinafter referred to as the "tax year"), the Company:

- 1) applied in particular the following processes and procedures to manage the performance of obligations arising from tax law provisions and ensuring their correct performance in the following areas:
  - corporate income tax, including in particular the principles of due diligence in the settlement and collection of flat-rate income tax (WHT) in the Company,
  - personal income tax and social security,
  - goods and services tax,
  - excise duty,
  - property tax,
  - counteracting 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 Revenue Administration authorities, in particular was not a party to an agreement on cooperation in the field of taxes within the meaning of Art. 20s § 1 of the Act of 29 August 1997, the Tax Ordinance (consolidated text: Journal of Laws of 2021, item 1540, hereinafter referred to as the "Tax Ordinance"), nor to an advance pricing agreement (APA);
- 3) has fulfilled all tax obligations incumbent on it in the territory of the Republic of Poland in a timely manner and to the best of its knowledge, in terms of corporate income tax, personal income tax and social security, value added tax, excise tax, real estate tax, tax on means of transport and customs duties;
- 4) submitted information on tax schemes referred to in Article 86a § 1 item 10 of the Tax Ordinance,  
The Company analysed the transactions or activities performed from the point of view of the obligation to report information on tax arrangements (MDR), in accordance with the implemented internal procedure for counteracting failure to comply with the obligation to provide information on tax arrangements;  
The company reported one tax scheme for corporate income tax.
- 5) has not concluded any transactions with related entities within the meaning of Article 11a section 1 item 4 of the CIT Act, the value of which exceeds 5% of the balance sheet total of assets within the

---

<sup>1</sup> t.j. Dz.U. z 2021 r. poz. 1800, dalej: „ustawa o CIT”

meaning of the 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;

- 6) it did not plan or undertake any restructuring activities in 2023 that could affect the amount of its tax liabilities or the tax liabilities of related entities within the meaning of Article 11a paragraph 1 item 4 of the CIT Act;
- 7) in the tax year covered by this information on the implementation of the tax strategy, the Company:
  - a) did not apply for a general tax interpretation as referred to in Article 14a § 1 of the Tax Ordinance,
  - b) did not apply for an interpretation of tax law provisions, as referred to in Article 14b of the Tax Ordinance,
  - c) did not apply for the issuance of binding rate information referred to in Art. 42a of the Act of 11 March 2004 on the Goods and Services Tax (consolidated text: Journal of Laws of 2021, item 685),
  - d) did not apply for the issuance of binding excise information referred to in Art. 7d paragraph 1 of the Act of 6 December 2008 on excise duty (Journal of Laws of 2020, items 722 and 1747);
- 8) has not made tax settlements in territories or countries applying harmful tax competition specified in implementing acts issued on the basis of:
  - a) Article 11j section 2 of the CIT Act, i.e. the Regulation of the Minister of Finance of 28 March 2019 on the determination of countries and territories applying harmful tax competition in the field of corporate income tax (Journal of Laws 2019, item 600),
  - b) Article 23v paragraph 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 in the field of personal income tax (Journal of Laws 2019, item 599), and
  - c) in the announcement of the minister responsible for public finances 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 the announcement of the list of countries and territories indicated in the EU list of jurisdictions not cooperating for tax purposes adopted by the Council of the European Union, which were not included in the list of countries and territories applying harmful tax competition issued pursuant to the provisions on personal income tax and corporate income tax, and the date of adoption of this list by the Council of the European Union (Journal of Laws of 2022, item 992).