

**INFORMATION ON THE TAX STRATEGY
OF EVIOSYS PACKAGING COMMERCIAL POLSKA SP. Z O.O. /
CROWN COMMERCIAL POLSKA SP. Z O.O.**

for fiscal year 2020

This information on the tax strategy (the “**Information**”) has been drafted by **Eviosys Packaging Commercial Polska sp. z o.o** (formerly: Crown Commercial Polska sp. z o.o.) whose registered office is in Goleniów, NIP (taxpayer identification) number: 8561847844, KRS (National Court Register) number: 0000462683 (the “**Company**”) for the tax year from 1 January to 31 December 2020 (the “**Tax Year 2020**”) and made public pursuant to Article 27c of the Corporate Income Tax Act of 15 February 1992 (Journal of laws Dz.U.2020.1406 consolidated text as amended, hereinafter: the “**CIT Act**”).

1. INFORMATION ON THE COMPANY

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 follows other practices related to tax obligations in order to be able to properly comply with them , including the use of external advisory firms to ensure compliance with transfer pricing laws and regulations.

2.2. Voluntary forms of cooperation with the National Tax Administration bodies

The Company aims to cooperate with 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 consequences of the activities carried out by the Company, as well as providing substantive responses to questions posed by the National Tax Administration bodies in the context 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

Source: The statutory financial statement of Company for 2020

The terms and conditions of the transactions made by Company with affiliated entities in the year ended 31 December 2020 were set on an arm's length basis.

4.2. Information on planned or undertaken restructuring actions

In Tax Year 2020, the Company did not undertake any restructuring activities that could affect the tax liabilities of the Company or related parties.

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