

Expeditors Polska sp. z o.o.
ul. Żwirki i Wigury 16B
02-092 Warszawa
Tax ID: 5222736891
REGON: 01571527900000
National Court Register no.: 0000201043

Information on the executed tax strategy for 2022

This Information is intended to fulfill the obligation imposed on Expeditors Polska Sp. z o.o. (hereinafter: "Expeditors Poland") by the provision of art. 27c of the Corporate Income Tax Act (Journal of Laws 2022.2587 consolidated text as amended). The information presented below relates to the main assumptions of Expeditors Poland's internal tax strategy and its implementation for the full calendar tax year ended 31 December 2022.

1. Description of Expeditors Poland's activities

Expeditors Poland was registered in the National Court Register on 23 March 2003 under the number 0000201043 by the District Court for the Capital City of Warsaw, 13th Commercial Division of the National Court Register.

Expeditors Poland has a share capital of PLN 50.000. The owner of 100% of Expeditors Poland's shares is Expeditors International of Washington, Inc. (100 shares with a par value of PLN 500 each).

Expeditors Poland's main business is the operation of other transportation agencies, classified under PKD (Polish Classification of Activities) code 52.29.C.

The object of Expeditors Poland's other activities includes:

- 49. 41. Z, Road transport of goods
- 52. 24. A, Transshipment of goods in seaports
- 52. 24. C, Transshipment of goods at other transshipment points
- 52. 10. B, Warehousing and storage of other goods
- 52. 29. A, Activities of maritime transport agencies

As part of its business activities, Expeditors Poland offers logistics solutions such as air, sea and road transportation, distribution services and customs brokerage, and other ancillary services to customers. The above services are offered mainly to customers operating in international trade.

2. Expeditors Poland's processes and procedures for managing the performance of its obligations under tax law and ensuring proper implementation

Correct tax filing and tax settlement is important to Expeditors Poland not only for reasons of tax security and avoidance of costs associated with incorrect tax filings (overassessments, interest on tax arrears and penalties), but also from the perspective of the principles of social justice and corporate social responsibility.

The tax processes occurring at Expeditors Poland are carried out in such a way as to allow for proper tax filing and settlements. In the tax processes taking place at Expeditors Poland, special emphasis is placed on:

- correct archiving and recording of documents,
- correct calculation of tax liabilities,
- proper preparation and timely filing of all tax returns that Expeditors Poland is required to file,
- timely payment of taxes, and
- detection and elimination of errors.

In order to properly implement tax processes in Expeditors Poland, the following tax procedures, formally unwritten but applied in-practice, were in operation in 2022:

- verification of contractors (including using the whitelist of VAT taxpayers),
- application of the VAT split payment method
- proper filing and settlement of taxes for which Expeditors Poland is a taxpayer or remitter.

3. Information on voluntary forms of cooperation with the National Tax Administration authorities applied by Expeditors Poland

Expeditors Poland's ongoing tax strategy involves cooperation with the National Tax Administration authorities based on building positive relationships and transparency to ensure the provision of full and reliable information on Expeditors Poland's tax settlements.

In 2022 Expeditors Poland did not undertake formal voluntary forms of cooperation with the National Tax Administration authorities.

4. Information with respect to Expeditors Poland's implementation of tax obligations in the Republic of Poland, including information on the tax schemes provided to the Head of National Tax Administration, broken down by the taxes to which they relate

Expeditors Poland was subject to unlimited corporate income tax liability in 2022. Expeditors Poland made advance payments of income tax by the statutory deadline, and also filed a return for the tax year and paid the tax due by the statutory deadline.

Expeditors Poland acted as a tax remitter of so-called withholding tax in 2022. Expeditors Poland also filed corporate income tax returns and information required by law (i.e. CIT-10Z, IFT-2R, CIT-8).

Expeditors Poland is an active taxpayer of goods and services tax (VAT), and as such it settled its accounts with the relevant tax authority in accordance with the provisions of the Goods and Services Tax Act. In particular, Expeditors Poland complied with its obligations to submit returns and information in a timely manner. In compliance with the VAT Act, Expeditors Poland also filed amended/corrected VAT declarations in 2022.

In addition, Expeditors Poland acted as a withholding tax agent for personal income tax. Accordingly, Expeditors Poland paid the tax collected within the statutory deadline and submitted the declarations and information, required by the regulations, to the relevant tax office.

Expeditors Poland was not subject to obligations as a withholding tax agent or as a taxpayer with respect to other taxes (specifically, real estate tax, agricultural tax, forestry tax, transportation tax, excise tax, tax on civil law transactions).

Expeditors Poland did not pay in 2022 and did not declare other taxes constituting income of the state budget or local government.

Expeditors Poland has submitted one MDR-1 and one MDR-3 information to the Head of the National Tax Administration in 2022, both of which related to corporate income tax.

5. Information on transactions with related parties (within the meaning of Article 11a.1.4. of the Corporate Income Tax Act) where the value of such transactions exceeds 5% of total assets within the meaning of the accounting regulations, determined on the basis of the last approved financial statements of Expeditors Poland, including entities that are not tax residents of the Republic of Poland

In fiscal year 2022 Expeditors Poland had individual transactions with related parties that exceeded 5% of the amount of total assets on a unit basis. These were the following transactions:

- **Cost transaction** | royalties to Expeditors International Of Washington.

In addition, Expeditors Poland had the following transactions, which in terms of value also exceeded 5% of the amount of total assets:

- **Revenue transactions** | revenues reg. freight forwarding - transactions with related parties of Expeditors Group based in China, the United States, Malaysia, Mexico, India, Hong Kong, Germany, the Netherlands, Thailand, Australia.
- **Cost transactions** | costs reg. freight forwarding - transactions with related parties of Expeditors Group based in China, the United States, Malaysia, Mexico, the Netherlands, Germany.

6. Information on restructuring activities planned or undertaken by the taxpayer that may affect the tax liabilities of the taxpayer or related entities within the meaning of Article 11a.1.4 of the Corporate Income Tax Act

Expeditors Poland has not undertaken in 2022, nor does it plan to undertake, any restructuring actions in the near future.

7. Information on applications submitted by Expeditors Poland for a general tax interpretation referred to in Article 14a § 1 of the Tax Ordinance

Expeditors Poland did not submit any requests in 2022 for a general tax ruling under Article 14a § 1 of the Tax Ordinance.

8. Information on applications submitted by Expeditors Poland for individual tax rulings, referred to in Article 14b of the Tax Ordinance

Expeditors Poland did not submit any requests in 2022 for individual tax rulings under Article 14b § 1 of the Tax Ordinance.

9. Information on applications submitted by Expeditors Poland for the binding rate information referred to in Article 42a of the tax on goods and services Act

Expeditors Poland did not submit any requests in 2022 for the binding rate information under Article 42a of the Goods and Services Tax Act.

10. Information on applications submitted by Expeditors Poland for the binding excise information referred to in Article 7d paragraph 1 of the Excise Tax Act of 6 December 2008

Expeditors Poland did not submit any requests for binding excise information in 2022 under Article 7d.1 of the Excise Tax Act of 6 December 2008.

11. Information on Expeditors Poland's tax settlements in territories or countries practicing harmful tax competition indicated in the executive acts issued on the basis of Article 11j.2 of the Corporate Income Tax Act and on the basis of Article 23v.2 of the Personal Income Tax Act, and in the announcement of the Minister responsible for public finance issued on the basis of Article 86a § 10 of the Tax Ordinance.

Expeditors Poland did not make any tax settlements in territories or countries practicing harmful tax competition in 2022.