

# OKECHAMP Sp. z o.o.

**Information on the tax strategy carried out  
in OKECHAMP S.A. for the tax year of  
2020**

## **1 Information objective and scope**

The information on the tax strategy carried out for 2020 is published in order for OKECHAMP S.A.<sup>1</sup> to fulfil the responsibility established in art. 27c of the law of 15 February 1992 on corporate income tax<sup>2</sup>.

## **2 Tax strategy carried out by OKECHAMP in the tax year of 2020**

The Company's tax strategy aims to ensure due, proper, and punctual fulfilment of the responsibilities established in the provisions of the tax law. The Company's authorities consider fulfilment of the relevant public law obligations and payment of the resulting dues to the State Treasury as the Company's responsibility in scope of its business activity operated in Poland. The strategy is an expression of the standards enforced by the Company in scope of its business activity and the ethical values it has assumed. The entity responsible for development of the Company's tax strategy and supervision of its fulfilment is the Management Board.

The tax strategy indicates the Company's main tax objectives and establishes the measures used to fulfil them and the general framework of conduct. The tax strategy applies to all tax areas, in which OKECHAMP acts as a taxpayer, remitter, or collector.

## **3 Tax processes and procedures applied by OKECHAMP and voluntary forms of cooperation with National Revenue Administration authorities**

### **3.1 Information on the tax processes and procedures concerning supervision of responsibilities dictated by provisions of the tax law and provision of their proper fulfilment applied by OKECHAMP**

The OKECHAMP tax strategy is reflected in the procedures applied by the Company in scope of fulfilment of its tax obligations.

The procedures enforced in the Company are subject to regular verification and adaptation to changes in the community and within the Company and to new identified risks resulting from operation of business activity in the mushroom industry.

The individual responsible for supervising and implementing new procedures, specifically those resulting from changes in the tax law, is the Financial Director in cooperation with the employees in charge of the Company's tax settlements.

Employees of the Company's specific departments are unconditionally obliged to obey the received procedural instructions and guidelines.

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<sup>1</sup> Hereinafter also Company, OKECHAMP.

<sup>2</sup> Law of 15 February 1992 on corporate income tax (Journal of Laws of 2021 item 1800, consolidated text as amended), hereinafter: CIT law.

The processes and procedures considered as key from the perspective of the operations of OKECHAMP concern the following:

- tax policy standards – the document establishes the terms for fulfilment of responsibilities in scope of individual taxes, specifically CIT, VAT, PIT, real estate tax, and motor vehicle tax;
- prevention of failure to fulfil mandatory disclosure rules;
- business partner verification.

### **3.2 Information on voluntary forms of cooperation with authorities of the National Revenue Administration applied by the Company**

The Company cooperates with revenue authorities in all required forms for purposes of proper fulfilment of its responsibilities resulting from provisions of the tax law.

The Company punctually submits the following tax information to tax authorities:

- 1) required pursuant to tax regulations,
- 2) requested by tax authorities.

## **4 Fulfilment of tax obligations and tax scheme information disclosed to the Head of the National Revenue Administration**

### **4.1 Information on the Company's fulfilment of tax obligations within Poland**

The Company assumes measures required to ensure proper and punctual fulfilment of obligations dictated by provisions of the tax law within Poland, specifically the following:

- identifies events producing tax obligations;
- calculates and punctually pays the due tax to the account of the appropriate revenue office;
- files appropriate tax returns, lists, registers, reports, and information to tax authorities as required by provisions of the tax law;
- prepares local transfer price documentation as well as comparative and compliance analyses;
- monitors concluded transactions from the perspective of provisions of the Tax Ordinance in scope of tax schemes and reports arrangements constituting tax schemes to the Head of the National Revenue Administration.

In the tax year of 2020, the Company carried out its tax obligations as a taxpayer in scope of the following taxes:

- corporate income tax;
- value added tax;

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- motor vehicle tax;
- agricultural tax;
- real estate tax.

In the tax year of 2020, the Company carried out the tax obligations of remitter (collector) in scope of corporate income tax from employee remuneration. In scope of flat-rate corporate income tax, the Company submitted only information IFT-2R covering payments made for non-material services as discussed in art. 21 section 1 point 2a) of the CIT law.

## 4.2 Information on the number of disclosures made to the Head of the National Revenue Administration

In the tax year of 2020, the Company made one disclosure (MDR-1) to the Head of the National Revenue Administration. The disclosed information concerned corporate income tax and value added tax.

## 5 Information on transactions with affiliates and on planned or taken restructuring activity

### 5.1 Transactions with affiliates

In accordance with the Company's financial statements for the tax year of 2020, the total assets in the balance sheet amounted to PLN 300 332 074.19.

During the tax year of 2020, the Company concluded three transactions with affiliates exceeding 5% of total assets in the balance sheet:

No.	Transaction nature	Business partner nature (resident/non-resident)
1.	Service transaction	Resident
2.	Goods transaction	Non-resident
3.	Financial transaction	Resident

### 5.2 Information on restructuring activity planned or taken by the taxpayer

In the tax year of 2020, the Company conducted two restructuring operations:

- 1) merger through acquisition of Delipro Sp. z o.o.;
- 2) acquisition of the organised part of the enterprise from PeatCo Sp. z o.o.

The aforementioned restructuring operations were dictated by business purposes and were not conducted in order to evade taxes.

Outside of the aforementioned restructuring operations, the Company did not plan or assume any restructuring activity in scope of the following:

- corporate merger;
- company transformation into a different company;
- contribution of an enterprise or organised part of an enterprise into the company (including in scope of corporate division);
- share exchange, and
- other, not specified above,

which could have had an impact on the amount of the tax obligations of the Company or its affiliates.

## **6 Information on filed requests**

### **6.1 Request for general tax interpretation**

In the tax year of 2020, the Company did not file any requests for general tax interpretation.

### **6.2 Request for interpretation of provisions of the tax law**

In the tax year of 2020, the Company filed two requests for individual interpretation of provisions of the tax law in scope of the provisions of the CIT law.

### **6.3 Requests for binding information on rates**

In the tax year of 2020, the Company filed four requests for binding information on rates as discussed in art. 42a of the law of 11 March 2004 on value added tax.

### **6.4 Requests for binding information on excise tax**

In the tax year of 2020, the Company did not file any requests for binding information on excise tax as discussed in art. 7d section 1 of the law of 6 December 2008 on excise tax.

## **7 Information on the taxpayer's tax settlements in countries practicing harmful tax competition**

In the tax year of 2020, the Company did not settle any taxes in territories or countries practicing harmful tax competition as established in the secondary legislation issued pursuant to art. 11j section 2 of the CIT law and pursuant to art. 23v section 2 of the PIT law and in the announcement of the minister in charge of public finances issued pursuant to art. 86a § 10 of the Tax Ordinance.