

Information on the implemented tax strategy of International Automotive Components Polska sp. z o. o. for the tax year from January 1, 2023 to December 31, 2023.

1. General information

The company is part of the international capital group IAC Group, a global supplier of parts, systems and interior equipment for the automotive industry. The group supplies products to the largest international corporations in the automotive industry.

The Company's core business is the production of other parts and accessories for motor vehicles, excluding motorcycles.

2. Processes and procedures for managing the performance of obligations arising from tax law provisions and ensuring their correct performance.

The Company takes the necessary actions to properly perform its obligations under tax law.

The Company uses accounting systems and other tools that support finance department employees in fulfilling the Company's tax obligations.

a. Processes and Procedures

The company has procedures and implemented processes (some of which have been written down), the thematic scope of which also includes the tax function and settlement. In this respect, it is possible to specify, among others:

- Procedures for accepting and signing documents,
- Document circulation procedures,
- Procedures for verification and selection of contractors,
- Purchasing procedures,
- Procedures for employing persons responsible for tax settlements.

The Company makes every effort to ensure that the procedures indicated above are adapted to changes in regulations and changes in the Company's environment and within it.

b. Other ways to manage tax risk

The Company manages tax risk, among others, in the following ways:

- in doubtful situations, he uses the support of tax advisory companies,
- as part of tax settlements, it continuously monitors changes in tax law regulations,
- applies internal tax procedures and processes aimed at correctly recognizing and fulfilling tax obligations,
- ensures the IT security of the source data and any actions made based on IT settlements,
- carries out multiple tax verifications of the qualification of economic events,
- provides employees with the opportunity to participate in tax-related training,
- the Company has a designated person responsible for monitoring changes in regulations tax.

3. Voluntary forms of cooperation with the National Revenue Administration bodies

In 2023, the Company did not cooperate with the KAS authorities in a formal manner. Despite this, the Company conducts its business in a way that ensures the creation and building of positive relations with the tax authorities, based on transparency and cooperation.

The Company does not rule out undertaking voluntary forms of cooperation with the KAS authorities in the future if it deems it appropriate in the given circumstances.

4. Information regarding the taxpayer's performance of tax obligations in the territory of the Republic of Poland, including information on the number of tax schemes submitted to the Head of the National Revenue Administration

Tax	Company Status
Goods and Services Tax	Taxpayer
Corporate income tax	Taxpayer
Personal income tax	Payer
Flat-rate corporate/personal income tax (withholding tax)	Payer
Social security contributions	Payer
Duty	Obligated

In 2023, the Company did not identify any arrangements that met the definition of a tax scheme. Consequently, the Company did not provide the Head of the National Tax Administration with any information on the tax scheme in 2023.

5. Information on transactions with related entities

The list of transactions with related entities within the meaning of Article 11a section 1 item 4, 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 last approved financial statements of the company, including entities that are not tax residents of the Republic of Poland, is presented in the table below:

Contractor	Country of Contractor's Headquarters	Type of Transaction	Transaction Description
International Automotive Components Group Sweden AB	Sweden	Goods	Purchase of production materials
International Automotive Components Group GmbH	Germany	Goods	Purchase of production materials
International Automotive Components Group BV	Netherlands	Goods	Purchase of production materials
International Automotive Components Group Limited	Great Britain	Goods	Purchase of production materials
International Automotive Components Group s.r.o.	The Czech Republic	Goods	Purchase of production materials
Wuhan Xiang Xing Auto Parts Co., Ltd	China	Goods	Purchase of production materials
International Automotive Components Group Sweden AB	Sweden	Goods	Sale of finished products
International Automotive Components Group GmbH	Germany	Goods	Sale of finished products

International Automotive Components Group BV	Netherlands	Goods	Sale of finished products
International Automotive Components Group s.r.o.	The Czech Republic	Goods	Sale of finished products
IAC APM Automotive Systems Ltd.	Thailand	Goods	Sale of finished products
International Automotive Components Group GmbH	Germany	Other	Transaction with principal (profitability adjustment)

6. Information on planned or undertaken restructuring activities that may have an impact on the amount of tax liabilities of the taxpayer or related entities.

In 2023, the Company did not undertake or plan any restructuring activities that could affect the amount of tax liabilities of the Company or related entities.

7. Information on applications submitted by the taxpayer for a general tax interpretation, interpretation of tax law provisions, binding rate information, binding excise duty information

In 2023, the Company did not apply for the issuance of:

- general tax interpretation referred to in Art. 14a § 1 of the Act of 29 August 1997 - the Tax Ordinance (Journal of Laws of 2023, item 2383, as amended, hereinafter referred to as the "Tax Ordinance"),
- individual interpretation of tax law provisions referred to in Article 14b § 1 of the Ordinance tax,
- binding rate information referred to in Article 42a of the Act of 11 May 2004 on Income Tax on goods and services (Journal of Laws of 2023, item 1570, as amended),
- binding excise information referred to in Article 7d paragraph 1 of the Act of 6 December 2008. on excise duty (Journal of Laws of 2023, item 1542, as amended).

8. Information on the taxpayer's tax settlements in territories or countries applying harmful tax competition

In 2023, the Company did not settle taxes in territories or countries applying harmful tax competition. The Company does not conduct business in such jurisdictions and does not cooperate with entities that have their registered office or management in territories applying harmful tax competition.