



Compass Group Poland Sp. z o.o.
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Information on the Implemented Tax Strategy

COMPASS GROUP POLAND SP. Z O. O.

This Information aims to fulfill the obligation imposed on Compass Group Poland Sp. z o.o. (hereinafter referred to as the "Company") by Article 27c of the Corporate Income Tax Act (Journal of Laws 2020.1406 as amended). The information presented below relates to the main assumptions of the Company's internal tax strategy and its implementation in the tax year from October 1, 2022, to September 30, 2023.

1. Description of the Company's Activities

The Company was established in 1993 and registered in the National Court Register on October 9, 2001. In 2023, the Company conducted business activities as specified in the Company's agreement. The main activity of the Company is the operation of catering establishments (canteens, restaurants, bars) and the preparation and delivery of food to external customers. The Company also engages in the retail sale of food products in employee canteens and public restaurants. In 2023, the Company operated in 111 locations across the country.

2. Purpose and Scope of the Information

The preparation and publication of this document fulfill the obligation of Compass Group Poland Sp. z o.o. based in Warsaw (hereinafter referred to as "Compass Group Poland" or the "Company") regarding the publication of information on the implemented tax strategy, as specified in Article 27c(1) of the Corporate Income Tax Act of February 15, 1992 (consolidated text: Journal of Laws 2021, item 1800 as amended). The information on the implemented tax strategy was prepared for the Company's tax year from October 1, 2022, to September 30, 2023 ("Tax Year").



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3. Information on Processes and Procedures Applied by Compass Group Poland Regarding the Management of Tax Obligations and Ensuring Their Proper Execution

The Company aims to timely and accurately fulfill all its tax obligations as part of its business activities. This approach aligns with the business strategy adopted by Compass Group Poland, namely maximizing profit and consequently, its proper taxation.

Compass Group Poland does not accept actions leading to tax evasion, late payment of taxes, or artificially reducing their amount through tax optimization. Compass Group Poland is aware of its tax obligations and the consequences of non-compliance, and therefore, focuses on building and expanding awareness of the importance of taxes among its employees through continuous training and cultivating ethical values. Employees of all Company departments are required to comply with the procedures and instructions in place.

In the 2023 Tax Year, to ensure compliance with tax regulations and proper management of tax obligations, the Company applied best practices and processes developed over many years in the following areas:

- Document circulation and control, invoicing, inventory, archiving;
- Preparation of tax calculations and declarations, submission of declarations, and payment of taxes;
- Activities related to withholding tax;
- Payments under the split payment mechanism;
- Verification of contractors on the so-called white list of VAT taxpayers, in the VAT Information Exchange System (VIES), and in the Central Register of Beneficial Owners;
- Fulfillment of obligations as a payer of personal income tax.

To ensure due diligence in fulfilling tax obligations, the Company cooperates with professional tax advisors to support its ongoing activities.



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4. Information on Voluntary Forms of Cooperation with the National Tax Administration Authorities

The Company adheres to the principle of openness and transparency in its dealings with tax authorities in all necessary forms to properly fulfill its tax obligations. The Company engages in effective cooperation with tax authorities through mutual communication regarding current and future actions that require such cooperation on significant tax matters. In case of significant interpretative doubts, the Company requests individual interpretations and adheres to the interpretations presented therein.

5. Information on the Number of Tax Schemes Submitted to the Head of the National Tax Administration, Broken Down by Tax Types

In 2023, the Company fulfilled its tax obligations in all areas required by tax law, considering the scope of the Company's activities¹⁵. The Company fulfilled its obligations regarding value-added tax (VAT), corporate income tax (CIT), personal income tax (PIT), withholding tax (WHT), civil law transactions tax (PCC), and also paid social and health insurance contributions on salaries paid to the Company's employees (ZUS). The Company also fulfilled all information and reporting obligations imposed by law, including submitting, among others, ORD-U, TPR.

6. Information on the Number of Tax Schemes Submitted to the Head of the National Tax Administration, Broken Down by Tax Types

In 2023, Compass Group Poland did not submit any MDR tax schemes.

7. Information on Transactions with Related Entities Exceeding 5% of the Balance Sheet Total of Assets



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According to the Company's financial statements for the 2023 tax year, the balance sheet total of assets amounted to PLN 93,847,623.0518. In 2023, the Company conducted one transaction with a related entity that exceeded 5% of the balance sheet total of assets. These transactions are documented in transfer pricing documentation and transfer pricing information (TP-R)19. All transactions between the Company and related entities were typical, routine, and repetitive. The Company conducted them on market terms. Their nature and conditions resulted from the Company's ongoing operational activities. In 2023, transactions with related entities mainly included trademark fees and the purchase of services.

8. Information on Planned or Undertaken Restructuring Activities That May Affect the Tax Liabilities of the Company or Related Entities

In the 2023 tax year, the Company did not plan or undertake any restructuring activities such as mergers, transformations into another company, contributions to the company in the form of the company's enterprise or an organized part of the company's enterprise (including within the framework of the company's division), share exchanges, and other unspecified activities. The Company adheres to the principle of not undertaking restructuring activities whose main or sole purpose is tax avoidance.

9. Information on Applications for General Tax Interpretations, Individual Tax Interpretations, Binding Rate Information (WIS), and Binding Excise Information (WIA)

9.1. General Tax Interpretations

The Company did not apply for general tax interpretations as referred to in Article 14a § 1 of the Tax Ordinance in the Tax Year covered by this information on the implemented tax strategy.



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9.2. Individual Tax Interpretations

The Company did not apply for individual tax interpretations as referred to in Article 14b of the Tax Ordinance in the Tax Year covered by this information on the implemented tax strategy.

9.3. Binding Rate Information (WIS)

The Company did not apply for binding rate information as referred to in Article 42a of the VAT Act of March 11, 2004 (consolidated text: Journal of Laws 2018, item 2174 as amended), in the Tax Year covered by this information on the implemented tax strategy.

9.4. Binding Excise Information (WIA)

The Company did not apply for binding excise information as referred to in Article 7d(1) of the Excise Duty Act of December 6, 2008 (consolidated text: Journal of Laws 2019, item 864 as amended), in the Tax Year covered by this information on the implemented tax strategy.

10. Information on the Company's Tax Settlements in Countries Applying Harmful Tax Competition

In 2023, the Company did not make any tax settlements in territories or countries applying harmful tax competition listed in the executive acts issued under Article 11j(2) of the CIT Act and in the announcement of the Minister of Finance issued under Article 86a § 10 of the Tax Ordinance.