

## **Tax Strategy of MB Aerospace Rzeszów Sp. z o.o.**

### **1. Introduction**

- MB Aerospace Rzeszów Sp. z o.o., with KRS number: 0000283435, NIP: 8133523014, REGON: 180260537, located at ul. Przemysłowa 9B, 35-105 Rzeszów, is a leading manufacturer of aircraft parts (30.30.Z – Manufacture of air and spacecraft and related machinery) operating in the international market. Our tax strategy aims to ensure compliance with applicable tax regulations and minimize tax risks.

### **2. Management of Tax Obligations**

- **Processes and Procedures:** MB Aerospace Rzeszów Sp. z o.o. has internal procedures for timely and accurate fulfillment of tax obligations.
- **Training:** Regular training for finance department employees on current tax regulations.

### **3. Fulfillment of Tax Obligations**

- **Income Taxes:** MB Aerospace Rzeszów Sp. z o.o. timely submits tax returns and pays due income taxes.
- **VAT:** Regular VAT settlements in accordance with applicable regulations.

### **4. Transactions with Related Entities**

- **Transfer Pricing Documentation:** MB Aerospace Rzeszów Sp. z o.o. prepares transfer pricing documentation for transactions with related entities whose value exceeds 5% of the balance sheet total of assets.

### **5. Restructuring Activities**

- **Impact Analysis:** Each planned restructuring is analyzed for its impact on the company's tax obligations.

### **6. Requests for Tax Interpretations**

- **Requests:** MB Aerospace Rzeszów Sp. z o.o. submits requests for tax interpretations in case of doubts to obtain certainty regarding the application of tax regulations.

### **7. Transactions with Tax Havens**

- **Transparency:** MB Aerospace Rzeszów Sp. z o.o. avoids transactions with entities located in tax havens unless they are economically justified and compliant with regulations.

### **8. Cooperation with Tax Authorities**

- **Transparency:** MB Aerospace Rzeszów Sp. z o.o. cooperates with tax authorities in a transparent and open manner, providing all required information.

### **9. Financial Situation Analysis**

- **Financial Assessment:** Regular analysis of revenues, costs, and tax obligations to identify areas for optimization and potential risks.

### **10. Monitoring Changes in Regulations**

- **Legal Updates:** Monitoring changes in tax regulations at the national and international levels and adjusting the strategy to new regulations.

#### 11. Tools and Technologies

- **Automation:** Utilizing tools and technologies such as ERP systems and data analysis software to streamline tax processes and minimize the risk of errors.

#### 12. Tax Risk Management

- **Control Procedures:** Implementing internal control procedures to monitor and manage tax risk.

#### 13. Management Engagement

- **Role of Management:** Defining the level of management engagement in tax processes and decision-making in tax matters.

#### 14. Communication with Stakeholders

- **Transparency:** Regular communication with stakeholders, including tax authorities, shareholders, and business partners, to ensure transparency in tax activities.