

**Information on the implemented tax strategy
for the tax year lasting from 1 April 2020 to 31 March 2021
GlobalLogic Poland sp. z o.o.**

1. General information

GlobalLogic is an international group specializing in the provision of software development services, strategic consulting and design services, in order to provide support to the clients with the development of new services and products and to increase the functionality of existing ones. Headquartered in Silicon Valley, GlobalLogic Group operates design studios and engineering centers around the world, offering its expertise to customers in the automotive, communication, financial services, healthcare, manufacturing, media and entertainment, semiconductor and technology industries. In 2021 the GlobalLogic Group was taken over by the Hitachi Group operating under the name Hitachi, Ltd. (TSE: 6501). GlobalLogic Poland sp. z o.o. (hereinafter: the "Company") with its registered office in Wrocław performs operational functions in the field of software development. The services provided by the Company cover all stages of the software system life cycle.

2. Information on the processes used and procedures for managing the performance of obligations under tax law and ensuring their proper performance

The Company strives to ensure current, timely and reliable implementation of its obligations under tax law. In order to secure a tax position, the Company:

- implemented written procedures and established tax processes, i.a. in the field of tax settlements, verification and selection of contractors, due diligence, purchases, settlements of employee expenses, MDR procedure. All procedures and processes are subject to regular review and updating in order to adapt the Company's policies to the changes in the tax law and exposure to new risks;
- benefited from the support of external advisors in the field of complex and questionable tax issues;
- introduced into the organization the obligation to consult taken actions with the staff of the Accounting Department in the area of potential events that may have tax consequences;
- used IT systems that support the proper implementation of tax obligations.

3. Voluntary forms of cooperation with tax authorities

In the tax year lasting from 1 April 2020 to 31 March 2021 the Company did not undertake formal forms of voluntary cooperation with the tax authorities. Nevertheless, the Company's attitude towards the tax authorities is characterized by openness and a willingness to cooperate. The Company does not exclude taking up voluntary forms of cooperation with tax authorities in the future if it is considered appropriate in the given circumstances.

4. Information on the taxpayer's implementation of tax obligations on the territory of the Republic of Poland, together with information on the number of information on tax schemes provided to the Head of the National Tax Administration

a. Implementation of tax obligations

The company treats its tax obligations with due diligence, both as a taxpayer and as a payer. As a result, in tax year lasting from 1 April 2020 to 31 March 2021 the Company fulfilled the obligations related to all tax liabilities in the field of direct, indirect or local taxes in a timely and correct manner.

Tax	Company Status
Corporate Income Tax	Taxpayer
Flat-rate corporate / personal income tax (withholding tax)	Payer
Value Added Tax	Taxpayer
Personal Income Tax	Payer
Social security (ZUS)	Payer
Customs duty	Obligated party

b. Information on tax schemes

In tax year lasting from 1 April 2020 to 31 March 2021 the Company analysed transactions and activities on an ongoing basis from the point of view of MDR reporting, i.e. in the field of tax schemes - Mandatory Disclosure Rules. In tax year lasting from 1 April 2020 to 31 March 2021 the Company has not identified arrangements in the course of its activities that should be qualified as tax schemes. Therefore, in the tax year lasting from 1 April 2020 to 31 March 2021 the Company did not have any MDR reporting obligation

to the Head of the National Tax Administration.

5. Information on related party transactions

Among transactions concluded with related parties in tax year lasting from 1 April 2020 to 31 March 2021, transactions the value of which exceeded 5% of the balance sheet value of total assets determined on the basis of the last approved financial statement were the transactions with:

- GlobalLogic Ukraine – purchase of IT services;
- GlobalLogic Inc. – sale of IT services;
- GlobalLogic Germany GmbH (formerly: Meelogic Consulting GmbH) – purchase of shares in Meelogic Consulting Polska sp. z o.o.;
- Meelogic Consulting Polska sp. z o.o. – in connection with the merger by acquisition of Meelogic Consulting Polska sp. z o.o.

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

In the tax year lasting from 1 April 2020 to 31 March 2021 the Company (acting as the acquiring company) merged by the acquisition with the following entities: Meelogic Consulting Polska sp. z o.o. and Meelabs Polska sp. z o.o (acquired companies). The merger was registered in the National Court Register on 4 January 2021.

In the tax year lasting from 1 April 2020 to 31 March 2021 the Company did not conduct nor plan any other restructuring activities and related transactions that could affect its tax obligations.

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

In the tax year lasting from 1 April 2020 to 31 March 2021 the Company did not apply for:

- general tax interpretation as referred to in Article 14a(1) of the Act of 29 August 1997 - Tax Ordinance (Journal of Laws of 2021, item 1540 with amendments, hereinafter referred to as: "Tax Ordinance");
- interpretation of tax law provisions referred to in Article 14b of the Tax Ordinance;
- binding rate information referred to in Article 42a of the Act of 11 May 2004 on Value Added Tax (Journal of Laws of 2021, item 685 with amendments);
- binding excise information referred to in Article 7d(1) of the Act of 6 December 2008 on excise duty (Journal of Laws of 2022, item 143 with amendments).

However, the Company does not exclude the above or other forms of cooperation with tax authorities in case of doubts as to the interpretation of tax law.

8. Information on tax settlements of the taxpayer conducted in territories or countries applying harmful tax competition

In tax year lasting from 1 April 2020 to 31 March 2021 the Company did not make any tax settlements in territories or countries applying harmful tax competition.