

Information on the implemented tax strategy
for the tax year lasting from 1 April 2022 to 31 March 2023
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:

- in previous years implemented written procedures, e.g. tax procedures aimed at regulating criminal and fiscal liability in the Company in the field of CIT, VAT, WHT, PCC, Customs, PIT, ŚT, WNiP and TP, the procedure of electronic document workflow, settlement of employee expenses or the due diligence procedure in transactions with the indicated amount of tax from goods and services.

All procedures and processes are regularly reviewed and updated in order to adapt the Company's policies to changes in the 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 employees 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 2022 to 31 March 2023 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 2022 to 31 March 2023 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 the tax year from April 1, 2022 to March 31, 2023, the Company analyzed 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 the period from April 1, 2022 to March 31, 2023, the Company provided MDR-1 - information on the tax scheme. The reported scheme concerned corporate income tax.

5. Information on related party transactions

The Ministry of Finance indicates that the limit of 5% of the balance sheet total of assets should be related to the total value of all transactions that were made by the taxpayer with related entities in a given tax year. This means that if all transactions with related parties have a value exceeding 5% of the balance sheet total of assets, all transactions with related parties, even the smallest ones, should be included in the information on the implemented tax strategy.

Among the transactions concluded with related parties in tax year lasting from 1 April 2022 to 31 March 2023, there were the transactions with:

- GlobalLogic Inc. – purchase of software services;
- GlobalLogic Israel – purchase of software services;
- GlobalLogic Pune – purchase of software services;
- GlobalLogic India Limited - Bangalore SEZ – purchase of software services;
- GlobalLogic India Limited – Chennai – purchase of software services;
- GlobalLogic India Limited-Nagpur Sez – purchase of software services;
- GlobalLogic India Pvt. Ltd. SEZ-2 – purchase of software services;
- GlobalLogic Germany GmbH – purchase of software services;
- GlobalLogic Israel – sale of software services;
- GlobalLogic Germany GmbH – sale of software services;
- GlobalLogic Romania S.R.L– sale of software services;
- GlobalLogic Inc. – sale of software services;
- GlobalLogic Inc. – re-invoicing of relocation and other costs;
- GlobalLogic Ukraine - re-invoicing costs
- GlobalLogic Inc - interests on the loan;
- GlobalLogic Israel – interests on the loan;
- GlobalLogic Israel – for loan repayment;
- GlobalLogic Inc., Ukraine, India – gratuitous services;

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 from April 1, 2022 to March 31, 2023, the Company did not merge with any other economic entity, nor did it acquire an organized part of the enterprise.

In the tax year lasting from 1 April 2022 to 31 March 2023 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 from April 1, 2022 to March 31, 2023, the Company applied for the issuance of:

- individual interpretation regarding a future event in personal income tax regarding the payer's obligations in connection with granting relocation loans to employees and their write-off;;

In the tax year lasting from 1 April 2022 to 31 March 2023 the Company did not apply for:

- 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 2022 to 31 March 2023 the Company did not make any tax settlements in territories or countries applying harmful tax competition.