

**INFORMATION ON THE TAX STRATEGY
OF EVIOSYS PACKAGING POLSKA SP. Z O.O. /
CROWN PACKAGING POLSKA SP. Z O.O.**

for tax year 2020

This information on the tax strategy (the “**Information**”) has been drafted by **Eviosys Packaging Polska sp. z o.o.** with its registered office in Goleniów (formerly: Crown Packaging Polska sp. z o.o.), NIP (taxpayer identification) number: 5261017930, KRS (National Court Register) number: 0000020882 (the “**Company**”) for the tax year from 1 January to 31 December 2020 and made public pursuant to Article 27c of the Corporate Income Tax Act of 15 February 1992 (Journal of laws Dz.U.2020.1406 consolidated text as amended, hereinafter: the “**CIT Act**”).

1. INFORMATION ON THE COMPANY

The Articles of Association of Eviosys Packaging Polska were executed on 11 May 1993, and on 13 July 2001 the Company was registered in the Companies Register of the National Court Register. The Company’s registered office is located in Goleniów at ul. Maszewska 20, 72-100 Goleniów, in the Zachodniopomorskie Province. The company has a branch in Pruszcz Gda!ski, at ul. Zastawna 38, 83-000, Pruszcz Gda!ski. In fiscal year 2020 the Company was part of the Crown Group.

accordance with the applicable legal regulations. In addition, the Company also follows other practices in order to comply with its tax obligations, including the use of external advisory firms in order to ensure compliance with transfer pricing laws and regulations.

2.2. Voluntary forms of cooperation with the National Tax Administration bodies

The Company aims to cooperate with the National Tax Administration bodies based on factual and transparent communication, and mutual trust. The cooperation includes - depending on the situation -

Source: The statutory financial statement of Company for 2020

The terms and conditions of the transactions made by Company with affiliated entities in the year ended 31 December 2020 were on an arm's length basis.

4.2. Information on planned or undertaken restructuring actions

In Tax Year 2020 the Company planned to carry out a restructuring consisting in the intra-group sale of an organised part of an enterprise ("OPE"). The aim of the transaction is to allow the Crown Group to retain its Polish beverage can manufacturing activity prior to the disposal of the Company to KPS Capital Partners.

The planned restructuring was implemented in Tax Year 2021.

Apart from that the Company did not plan nor was implementing any restructuring projects that might have affected the amount of Company's tax liabilities or tax liabilities of its related parties.

5. INFORMATION ON REQUESTS SUBMITTED BY THE COMPANY

In Tax Year 2020, the Company did not submit any requests for individual tax rulings, general tax