

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

for fiscal year 2020

This information on the tax strategy (the “**Information**”) has been drafted by **Eviosys Packaging Commercial Polska sp. z o.o** (formerly: Crown Commercial Polska sp. z o.o.) whose registered office is in Goleniów, NIP (taxpayer identification) number: 8561847844, KRS (National Court Register) number: 0000462683 (the “**Company**”) for the tax year from 1 January to 31 December 2020 (the “**Tax Year 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 Commercial Polska were executed on 8 April 2013, and on 17 May 2013 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. In fiscal year 2020 the Company was part of the Crown Group .

The Crown Group produces and sells various types of metal packaging for consumer products. The range of products offered by the Crown Group includes in beverage cans, food cans, cans for household use and metal closures. The Crown Group manufactures and sells its products in North America, South America, Europe, Asia, Africa and the Middle East. The parent company of the Crown Group is Crown Holdings Inc., which is listed on the New York Stock Exchange (NYSE) under the trading symbol "CCK" .

The Company’s business is the sale of metal cans and closures to manufacturers and suppliers of consumer products.

The registered name of the Company was changed to Eviosys Packaging Commercial Polska on 25 October 2021. In 2020 the Company operated under its old name, Crown Commercial Polska sp. z o.o.

2. TAX STRATEGY

2.1. Processes and procedures concerning tax obligations

The Company has processes in place to manage and ensure the proper performance of its obligations under tax law. The processes have been established and are applied in accordance with applicable Polish law.

The processes applied by the Company relate to the fulfilment of obligations relating to the timely submission of tax returns, and reporting and payment of taxes that the Company is obliged to pay, regardless of the form in which they are collected. The Company applies internal processes concerning *inter alia*:

- (a) prevention of non-compliance with the obligation to provide information on tax schemes (MDR);
- (b) verification of contractors and invoices for VAT.

The processes serve to ensure that tax obligations are performed in compliance with applicable laws. The processes applied by the Company are updated on an ongoing basis and are subject to changes in accordance with the applicable legal regulations. In addition, the Company also follows other practices related to tax obligations in order to be able to properly comply with them, including the use of external advisory firms 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 National Tax Administration bodies based on factual and transparent communication and mutual trust. The cooperation includes - depending on the situation - communication with the tax authorities aimed at providing up-to-date information on the tax consequences of the activities carried out by the Company, as well as providing substantive responses to questions posed by the National Tax Administration bodies in the context of ongoing proceedings.

3. FULFILLING TAX OBLIGATIONS IN POLAND

The Company pays due taxes in Poland, irrespective of the manner in which they are collected, including corporate income tax (CIT) and tax on goods and services (VAT). The Company also makes advance payments on account of personal income tax on salaries paid to individuals employed at the Company.

With respect to taxes paid in Poland, the Company maintains accounting books as required by generally applicable laws, fulfils its obligations to complete and submit appropriate tax returns, records, structures of uniform control files (JPK), forms, reports, statements or other information or documents that the Company is required to prepare under tax law.

The Company exercises due diligence in verifying the correct tax rates and the applicability of exemptions provided for in the tax legislation.

The amounts of revenue, tax deductible costs, income and due tax reported by the Company are published in the Public Information Bulletin on the website of the Ministry of Finance, pursuant to Article 27b of the CIT Act.

The Company fulfils its obligations regarding tax schemes based on an internal procedure to prevent non-compliance with the obligation to provide information on tax schemes (MDR). In fiscal year 2020, the Company did not identify or report any arrangements that might constitute a tax scheme.

4. INFORMATION ON TRANSACTIONS WITH RELATED PARTIES AND ON PLANNED OR UNDERTAKEN RESTRUCTURING ACTIONS

4.1. Information on transactions with related parties

Below is a summary of information about transactions with related parties (as defined in the respective Polish tax regulations) performed by the Company in 2020, the value of which exceeded 5% of the total value of the assets (balance sheet) (as defined in Polish accounting law), as per Company’s approved financial statement for 2020:

	Revenues	Expenses
Crown Packaging Europe	0,00 PLN	793 023 682,58 PLN

CROWN BEVCAN TURKIYE AMBALAJ S	45 601 358,09 PLN	0,00 PLN
CROWN Maghreb Can SA	5 354 480,32 PLN	0,00 PLN
Crown Hellas Can Packaging SA	16 007 378,09 PLN	0,00 PLN
CROWN IMBALLAGGI ITALIA SRL	9 373 402,26 PLN	0,00 PLN
CROWN Packaging Polska Sp z.o.	0,00 PLN	4 093 290,84 PLN
Crown European Holdings S.A.	3 124 785,59 PLN	6 813 707,53 PLN

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 set on an arm's length basis.

4.2. Information on planned or undertaken restructuring actions

In Tax Year 2020, the Company did not undertake any restructuring activities that could affect the tax liabilities of the Company or 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 rulings, binding rate information (WIS) on the VAT rate or binding excise information (WIA) on excise information.

6. INFORMATION CONCERNING TAX SETTLEMENTS OF THE TAXPAYER IN TERRITORIES OR COUNTRIES APPLYING HARMFUL TAX COMPETITION

In Tax Year 2020, the Company did not settle taxes in territories or countries that apply harmful tax competition within the meaning of the relevant provisions of the CIT Act and the Tax Ordinance.