

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.