



SAVINO DEL BENE®

Global Logistics and Forwarding Company

POLAND - Gdynia
Savino Del Bene Poland Sp. z o.o.
ul. Polska 13a
81-339 Gdynia - Polska
Telephone: +48 789 833 333
Email: office.pl@ savinodelbene.com
www.savinodelbene.com

Information
on the pursued tax strategy by
Savino Del Bene Poland Sp. z o.o.
for 2021

Gdynia, 16 December 2022



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In this document, Savino Del Bene Poland Sp. z o.o, with its registered office in Gdynia [81-339], ul. Polska 13A, NIP 586-214-43-66 (hereinafter the “Company”), presents and publishes information on the pursued tax strategy for 2021. By doing so, the Company fulfils its obligations under Article 27c(1), (2), (5) and (6) of the Corporate Income Tax Act of 15 February 1992 (consolidated text: Journal of Laws of 2021, item 1800, as amended; hereinafter the “CIT Act”).

The Company reports that, in accordance with Article 27c(2) of the CIT Act, information covered by trade, industrial, professional or process secrets has been omitted from this information.

The company is part of Italian global freight forwarding and logistics company Savino Del Bene S.p.A., which has more than 300 representative offices worldwide in 60 countries, with more than 5,000 employees.

The Company's core business in Poland is the comprehensive organisation of sea freight forwarding of container and general cargo in import or export via Polish or foreign ports. The Company also handles oversized cargo, project cargo and break bulk. It offers reloading, storage and warehousing services at its warehouses in Gdańsk. It organises transport by road, rail or combined transport (rail-road) of various cargo groups between customers' warehouses and European ports.

At the same time, the Company organises international air cargo transport with its specialised team in Warsaw and Kraków.

Depending on customer requirements, the Company's customs agency handles customs clearance of cargo under the release procedure or in transit. Customers can also benefit from simplified customs procedures.

Thanks to its cooperation with renowned customs agencies in Germany, the Netherlands and Belgium, the Company provides the possibility to clear cargo at transshipment ports on a fiscal representative basis.

The Logistics Department, located in Gdynia and at the Kraków branch, specialise in international road transport between Poland and Italy, Spain, Germany, the UK and the Scandinavian countries. The Company's offices in Warsaw, Poznań, Kraków and Wrocław, in addition to their commercial activities, organise air freight forwarding from Poland via Warsaw-Okęcie, Kraków-Balice, Poznań, Frankfurt or other European airports.



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1. Information on the Company's processes and procedures for managing and ensuring the proper performance of its tax obligations

The Company's management of its tax obligations was based, in the year under review, primarily on its internally regulated tax policies embodied in the following tax processes, procedures and instructions:

Item	Name of procedure/regulation
1	Verification of settlements of a specific tax before the deadline for its settlement
2	Rules for the verification of forwarding orders for allocation to the appropriate settlement periods
3	Periodic review by the parent company of the Company's tax calculations
4	Quarterly information to managers of all departments with an outline of financial processes and timetable for implementation
5	Guidance - due diligence procedure in dealing with counterparties
6	Due diligence in the collection of withholding tax
7	Prevention of failures to comply with the duty to disclose tax schemes
8	Management Board guidelines on document workflow

2. Information on voluntary forms of cooperation applied by the Company with the National Revenue Administration authorities

In the year under review, the Company did not use voluntary forms of cooperation with the National Revenue Administration authorities.

3. Information on the Company's fulfilment of tax obligations in the Republic of Poland

In the year under review, the Company performed the following tax obligations in the territory of the Republic of Poland in its capacity as a taxpayer:

1. Corporate income tax under the CIT Act,
2. VAT under the Act of 11 March 2004 on VAT (consolidated text: Journal of Laws of 2021, item 685, as amended; hereinafter the "VAT Act").

In addition, the Company performed the following tax obligations in the territory of the Republic of Poland in the year under review by acting as a payer:

1. Corporate income tax under the CIT Act,
2. Personal income tax pursuant to the Act of 26 July 1991 on personal income tax (consolidated text: Journal of Laws of 2021, item 1128, as amended; hereinafter the "PIT Act").

In addition, the Company performed the following tax obligations in the territory of the Republic of Poland in the year under review by acting as a third person jointly and severally liable with the taxpayer:

1. VAT under the VAT Act - acting as a customs agency.

In addition, the Company did not perform tax obligations in the territory of the Republic of Poland in the year under review, either as a collector or as a legal successor.



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4. Information on the number of reports submitted to the Head of the National Revenue Administration on tax schemes referred to in Article 86a(1)(10) of the Tax Ordinance

In the year under review, the Company did not provide the Head of the National Revenue Administration with any information on tax schemes referred to in Article 86a(1)(10) of the Tax Ordinance.

5. Information on transactions with related entities within the meaning of Article 11a(1)(4), whose value exceeds 5% of the balance sheet total assets within the meaning of accounting regulations, determined on the basis of the last approved financial statements of the Company, including those entities which are not tax residents in the Republic of Poland

In the year under review, the Company entered into transactions with related entities within the meaning of Article 11a(1)(4) of the CIT Act, the value of which exceeds 5% of the total assets within the meaning of the accounting regulations as disclosed in the Company's latest approved financial statements.

The transactions covered:

- Sales to related entities located worldwide, mainly freight forwarding services,
- Purchases from related entities located around the world, mainly freight forwarding services, in addition to the following services: management, marketing, IT and a corporate guarantee and insurance policy,
- participation in cashpooling and cash netting.

The above transactions were concluded with entities with capital relations with the Company that are not tax residents in Poland. Where the statutory thresholds are exceeded for some of the above-mentioned transactions, the Company has prepared transfer pricing documentation.

6. Information on restructuring activities planned or undertaken by the Company, which could affect the tax liability of the Company or of its related entities within the meaning of Article 11a(1)(4) of the CIT Act

In the year under review, the Company did not plan or undertake any restructuring activities that could affect the tax liabilities of the Company or its related entities within the meaning of Article 11a(1)(4) of the CIT Act.

7. Information on requests filed by the Company for general tax rulings referred to in Article 14a(1) of the Tax Ordinance

In the year under review, the Company did not submit any request for general tax rulings.

8. Information on requests filed by the Company for general tax rulings referred to in Article 14b of the Tax Ordinance

In the year under review, the Company did not submit any request for individual tax rulings.



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9. Information on requests made by the Company for binding rate information referred to in Article 42a of the VAT Act

In the year under review, the Company did not submit any request for binding rate information.

10. Information on requests filed by the Company for binding excise duty information referred to in Article 7d(1) of the Excise Duty Act of 6 December 2008 (consolidated text: Journal of Laws of 2020, item 722, as amended)

In the year under review, the Company did not submit any request for binding excise duty information.

11. Information concerning the Company's tax settlements in territories or countries applying unfair tax competition indicated in secondary legislation issued on the basis of Article 11j(2) of the CIT Act and on the basis of Article 23v(2) of the PIT Act and in the decree of the Minister of Public Finance issued on the basis of Article 86a(10) of the Tax Ordinance

In the year under review, the Company did not make tax settlements in countries applying unfair competition indicated in the secondary legislation issued on the basis of Article 11j(2) of the CIT Act and on the basis of Article 23v(2) of the PIT Act and in the decree of the Minister of Public Finance issued on the basis of Article 86a(10) of the Tax Ordinance.

Other information

In the year under review, the Company acted in line with its tax strategy and met all its objectives in the tax area. The Company performed the planned tasks correctly due to the policies and measures adopted.

In the year under review, there were no circumstances that posed a risk of non-performance of the planned tax strategy or that required a change or update of the tax strategy. The Company does not anticipate that any events will occur in the coming fiscal year that will necessitate a change in the tax strategy adopted. The Company views possible issues that may warrant such a change as a result of a change in tax law if the tax legislation introduced or amended will impose new tax obligations on the Company or modify existing obligations.

The Company declares that the information presented above relates to the year under review and is factually correct. This information on the Company's pursued tax strategy is published on its website:

https://www.savinodelbene.com/SDB_Poland/strategia-podatkowa/

On behalf of the Company

Adrian Bellgrau

CEO / Member of the Management Board