

## Information on the implemented tax strategy for the tax year from January 1, 2023 to December 31, 2023.

BlueSoft Sp. z o.o. (hereinafter referred to as the Company) below presents information on the implemented tax strategy for the tax year from January 1, 2023 to December 31, 2023, in accordance with the resulting obligation from Article 27c of the Corporate Income Tax Act of February 15, 1992 (hereinafter referred to as the CIT Act).

### I. Introduction

BlueSoft Sp. z o.o. is part of the Orange Polska Capital Group (hereinafter referred to as the Orange Group). The company provides services in the field of implementing new technologies and digitization, as well as providing IT services for the banking, financial, logistics, retail and public sectors.

BlueSoft Sp. z o.o. undertakes many actions aimed at properly and timely fulfilling obligations arising from tax laws. In particular, the company adheres to shared values and principles of conduct, including in the area of tax obligations.

### II. Information on the implemented tax strategy in BlueSoft sp. z o.o. - in accordance with Article 27c (2) of the CIT Act

#### **1. Information on the Company's processes and procedures for managing the fulfillment of obligations arising from tax laws and ensuring their proper execution.**

BlueSoft sp. z o.o. has implemented and applies a range of processes and practices related to tax management, which are intended to ensure the proper and timely fulfillment of obligations arising from tax laws, as well as to guarantee the correctness of the Company's tax settlements.

Bookkeeping services, including services related to control and reporting, are provided to the Company by the Orange Polska Accounting Operations Center (hereinafter referred to as COK; from April 2023 official name: Global Support for Performance Europe), which is a professional entity responsible for handling accounting operations for the Orange Group. The scope of COK's activities as an accounting office and its responsibility in the process is determined by the agreement signed between the Company and COK.

Both in the Company and in COK, processes have been developed and implemented to minimize tax risks, including instruments ensuring the timely and correct preparation of tax returns and payment of taxes.

COK has also implemented a Quality Management System, which includes procedures for supervising the correctness of the Company's tax settlements and declarations. COK employees participate in regular training on planned and implemented changes in tax law, as well as monitor changes in regulations and tax authorities' practices in real-time, ensuring a high level of knowledge in tax settlements.

Payroll settlement services (paid by the Company to employees on employment contracts and civil law contracts) and personal income tax calculations are provided to the Company by the Orange Polska Service and Settlement Center, which is a professional entity responsible for payroll services in the Orange Polska Group.

The Company's Legal Office and financial team, including the CFO, also take independent actions to monitor and implement changes in tax law, allowing the Company to adjust its operations to changes in the legal environment in real-time.

All contracts with the Company and invoices are approved in accordance with the Company's rules and verified from a legal, accounting, and tax perspective, as well as from a management perspective, by applying appropriate procedures by both the Company and COK in the above-mentioned scope.

The Company does not use or implement solutions aimed at tax avoidance, illegal tax optimization, or other forms of reducing tax liabilities that are not in accordance with the law.

To minimize the risk of human error, the Company, in cooperation with COK, implements and applies technical procedures that facilitate the calculation and verification of tax liabilities by the financial team.

In order to eliminate potential risks that may arise from cooperation with external entities, the Company, in cooperation with COK, has implemented and applies procedures for verifying and accepting new and existing contractors. In the Company's assessment, the application of these procedures should protect the Company from unintentional participation in illegal activities.

The proper application of applicable procedures and policies by COK employees is constantly monitored and controlled by managers of individual teams. Any cases of possible breaches are corrected in accordance with applicable COK procedures.

## **2. Information on voluntary forms of cooperation with the National Tax Administration:**

During the tax year from January 1, 2023 to December 31, 2023, the Company did not use any voluntary forms of cooperation with the National Tax Administration.

**3. Information on the Company's fulfillment of tax obligations on the territory of the Republic of Poland:**

During the tax year from January 1, 2023 to December 31, 2023, the Company fulfilled tax obligations on the territory of the Republic of Poland in the following areas:

- a) corporate income tax - the Company submitted tax returns, tax information, and made payments for real tax advances in accordance with deadlines specified in relevant regulations, as well as - as a payer - for the flat-rate income tax on income obtained on the territory of the Republic of Poland by taxpayers referred to in Article 3(2) of the CIT Act;
- b) value-added tax - the Company was an active VAT taxpayer, submitted monthly tax returns, and made payments for VAT within the deadlines specified in relevant regulations;
- c) personal income tax - the Company - as a payer - made payments for personal income tax advances and fulfilled obligations to submit tax returns and information within the deadlines specified in relevant regulations.

To the best of the Company's knowledge, the Company does not have any tax arrears.

**4. Information on the number of reports on tax schemes submitted to the Head of the National Tax Administration, as referred to in Article 86a(1)(10) of the Tax Ordinance, broken down by taxes to which they relate.**

In the tax year commencing on January 1, 2023, and ending on December 31, 2023, the Company submitted to the Head of the Tax Administration information regarding a tax scheme as defined in Article 86a § 1 point 10 of the Tax Ordinance. The information pertained to corporate income tax and personal income tax and was related to additional information received by the Company concerning the transaction of acquiring shares in a subsidiary.

**5. Information on transactions with related parties within the meaning of Article 11a(1)(4) of the CIT Act, the value of which exceeds 5% of the balance sheet total as defined in accounting regulations, based on the last approved financial statement of the Company, including non-resident taxpayers of the Republic of Poland.**

During the tax year from January 1, 2023 to December 31, 2023, the Company conducted transactions with related parties, the value of which exceeded 5% of the balance sheet total as defined in accounting regulations. Related parties are taxpayers who are residents of the Republic of Poland. The subject of the transactions was mainly the provision of professional IT services. The parties to the transactions were companies belonging to the GK Orange Polska S.A. group.

**6. Information on planned or undertaken restructuring activities that may impact the amount of tax liabilities of the Company or related entities within the meaning of Art. 11a(1)(4) of the Corporate Income Tax Act.**

During the tax year from January 1, 2023 to December 31, 2023, no restructuring activities were undertaken that could affect the amount of tax liabilities of the Company or related entities within the meaning of Article 11a(1)(4) of the CIT Act.

**7. Information on applications submitted by the Company for:**

- a) a general tax interpretation within the meaning of Article 14a(1) of the Tax Ordinance,
- b) an interpretation of tax laws within the meaning of Article 14b of the Tax Ordinance,
- c) a binding tax rate information within the meaning of Article 42a of the Value Added Tax Act,
- d) a binding excise information within the meaning of Article 7d(1) of the Excise Duty Act of December 6, 2008 (Journal of Laws of 2021, items 722 and 1747).

During the tax year from January 1, 2023 to December 31, 2023, the Company did not submit any applications for:

- a) a general tax interpretation within the meaning of Article 14a(1) of the Tax Ordinance,
- b) an interpretation of tax laws within the meaning of Article 14b of the Tax Ordinance,
- c) a binding tax rate information within the meaning of Article 42a of the Value Added Tax Act,
- d) a binding excise information within the meaning of Article 7d(1) of the Excise Duty Act of December 6, 2008 (Journal of Laws of 2021, items 722 and 1747).

**8. Information on the settlement of taxes by the Company in territories or countries applying harmful tax competition indicated in executive acts issued under Article 11j(2) of the CIT Act and under Article 23v(2) of the Personal Income Tax Act, and in the announcement of the Minister responsible for public finance issued under Article 86a § 10 of the Tax Ordinance.**

During the tax year from January 1, 2023 to December 31, 2023, the Company did not settle taxes in territories or countries applying harmful tax competition indicated in executive acts issued under Article 11j(2) of the CIT Act and under Article 23v(2) of the Personal Income Tax Act, and in the announcement of the Minister responsible for public finance issued under Article 86a § 10 of the Tax Ordinance.

On behalf of BlueSoft sp. z o.o.  
Management Board of the Company.