



# **INFORMATION ON THE EXECUTED TAX STRATEGY IN 2023**

**GRUPA PRODUCENTÓW ROLNYCH**  
**„ZBOŻA WIELKOPOLSKIE” SP Z O.O.**





## **I. INFORMATION ABOUT THE COMPANY**

Grupa Producentów Rolnych 'Zboża Wielkopolskie' Sp. z o.o. with its registered office in Pleszówka 39, 63-322 Goluchów, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań Poznań, IX Economic Division of the National Court Register under the number 0000390151, registered under NIP: 6080104873, REGON: 301787234. The share capital of the Company amounts to: PLN 5,000.00.

Historically, the Company has operated as a group of agricultural producers in accordance with the provisions of the Act of 15 September 2000 on groups of agricultural producers and their unions and amendments to other acts. The Company's operation as a group of agricultural producers obliged it in particular to maintain a specific proportion of the ownership structure, as well as to maintain a specific structure of revenues. The overriding aim of the business was to sell all the grain produced on the shareholders' farms through the company on the basis of contracting, with a reduction in production and sales costs. The financial outlays in 2015 incurred by the company for the purchase and start-up of a modern starch and wheat bran production facility translated not only into the development of the company, but also into raising its position on the market.

On 21.02.2020, by Decision No. 1/1.38.2017/20 GPR was deleted from the register of agricultural producer groups, which means that it ceased the activity for which it was established, i.e. farming. Currently, the Company's activities are focused on the production of starch and starch products, which is the Company's core business.

## **II. INFORMATION ON THE IMPLEMENTED TAX STRATEGY FOR THE 2022 FISCAL YEAR IN THE GRUPA PRODUCENTÓW ROLNYCH 'ZBOŻA WIELKOPOLSKIE' SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ - IN ACCORDANCE WITH ART. 27C UST. 2 OF THE CIT ACT**

Pursuant to Article 27c of the Corporate Income Tax Act of 15 February 1992 (i.e. Journal of Laws of 2022, item 2587, hereinafter: the 'CIT Act'), Grupa Producentów Rolnych 'Zboża Wielkopolskie' Sp. z o.o., presents information on the implemented tax strategy taxation for the fiscal year that began on 1 January 2023 and ended on 31 December 2023.

### **1. INFORMATION ON THE TAX PROCESSES AND PROCEDURES IN PLACE TO MANAGE THE PERFORMANCE OF TAX LAW OBLIGATIONS AND ENSURING THEIR PROPER IMPLEMENTATION**

Grupa Producentów Rolnych 'Zboża Wielkopolskie' used processes and policies covering a variety of activities having a related to tax settlements, which allowed for proper management of the fulfilment of tax obligations.

The tax policy applied by the Grupa Producentów Rolnych 'Zboża Wielkopolskie' assumes care for timely and correct fulfilment of all obligations imposed by tax law. The correct fulfilment tax obligations and timely payment of public and legal dues are the overriding values of the Company. Grupa Producentów Rolnych 'Zboża Wielkopolskie' identifies potential tax risks on an ongoing basis. All doubts regarding tax issues were resolved taking into account the provisions of the tax law and maintaining the due diligence - so that tax obligations were fulfilled in a correct and reliable manner. Consultation on tax





issues also took place with the help of external tax advisers for ongoing advice on taxation. The Company operates in accordance with the provisions of generally applicable law.

Tax liabilities are calculated on the basis of correctly recorded entries in the books of account reflecting the actual course of economic events and paid within the deadlines prescribed by law. In order to ensure that the Company properly meets its obligations under tax law employees have the opportunity to make use of various information services, publications and training courses dedicated to personnel dealing with taxation. Responsibility for compliance with the tax strategy rests with the Board of Directors. The Management Board delegates the execution of the management of tax matters to the Chief Financial Officer. Day-to-day management of tax matters of the Grupa Producentów Rolnych 'Zboża Wielkopolskie' is further delegated to the accounting department, which is overseen by the Chief Accountant. All decisions are made primarily on the basis of economic and business considerations rather than on fiscal considerations.

The Company is aware that the reliable performance of its obligations under the tax law builds its image as a socially responsible entity that, by paying its taxes on time in the correct amount translates not only into the development of the region in which it operates, but also to the development of the whole country. A reliable approach Grupa Producentów Rolnych 'Zboża Wielkopolskie' also builds its image as a reliable employer, business partner to potential business partners and a taxpayer from the perspective of the tax authorities and a taxpayer from the perspective of the tax authorities.

## **2. INFORMATION ON THE COMPANY'S VOLUNTARY FORMS OF COOPERATION WITH NATIONAL TAX ADMINISTRATION AUTHORITIES**

The company did not participate in voluntary forms of cooperation with the National Tax Administration authorities in 2023.

## **3. INFORMATION ON THE COMPANY'S FULFILMENT OF ITS TAX OBLIGATIONS IN THE TERRITORY OF THE THE REPUBLIC OF POLAND**

In 2023, the Company correctly and timely paid its due taxes to the bank accounts of the relevant authorities tax authorities:

### **a) Income tax**

- The Company was a taxpayer of corporate income tax in connection with its activities conducted in the territory of the Republic of Poland,
- The Company timely calculated and paid monthly advances for CIT, within the statutory deadline it made an annual settlement and submitted CIT-8 return.

### **b) VAT**

- In 2023, the Company was an active VAT taxpayer, submitted tax returns (VAT-EU, VAT-EUK, JPK\_V7M) and made tax payments in accordance with the relevant regulations.

### **c) The Company as a payer**





- The Company also acts as a payer of PIT and Social Security contributions. The Company submits tax returns PIT-11, PIT-4R, PIT-8AR, and pays the required tax liabilities within the statutory deadlines.

**d) Tax on means of transport**

- The Company in 2023 was a taxpayer of tax on means of transport, submitted DT-1 declarations and made tax payments within the statutory deadlines.

**e) Promotion fund**

- The Company in 2023 was obliged to calculate and pay the promotion fund in accordance with the Act of 22 May 2009 on promotion funds for agri-food products. The Company was also obliged to submit the relevant declarations.

**f) Environmental charges**

- In 2023, the Company was obliged to prepare information on the scope of use of the environment and the amount of the fees payable, the information was submitted to the relevant authorities and the payments due were paid within the statutory deadline.

**4. INFORMATION ON THE NUMBER OF INFORMATION PROVIDED TO THE HEAD OF NATIONAL FISCAL INFORMATION ON THE SCHEMES TAX SCHEMES REFERRED TO IN ART. 86A § 1 POINT. 10 OF THE TAX ORDINANCE, WITH A BREAKDOWN BY TAX, TO WHICH THEY RELATE.**

The company did not provide the Head of the National Fiscal Administration with information on tax schemes pursuant to art. 86a § 1 point 10 of the Act of 29 August 1997. - Tax Ordinance. (i.e. Journal of Laws of 2022, item 2651, hereinafter: 'Tax Ordinance').

**5. INFORMATION ON TRANSACTIONS WITH RELATED PARTIES WITHIN THE MEANING OF ART. 11a para. 1 POINT. 4 OF THE ACT ON CIT, THE VALUE OF WHICH EXCEEDS 5% OF THE TOTAL ASSETS WITHIN THE MEANING OF THE PROVISIONS ON ACCOUNTING REGULATIONS, DETERMINED ON THE BASIS OF THE LAST APPROVED FINANCIAL STATEMENT OF THE COMPANIES, INCLUDING ENTITIES WHICH ARE NOT TAX RESIDENTS OF THE REPUBLIC OF POLAND**

The Company carried out the following transactions with related parties in 2023, within the meaning of Article 11a(4)(4) of the 4 of the Act on CIT, the value of which exceeded 5% of the total balance sheet assets:

- purchase of wheat from related parties,
- purchase of electricity and heat from related parties,
- sale of protein fraction, waste starch suspension, starch leachate to related parties,
- loans





**6. INFORMATION ON RESTRUCTURING MEASURES PLANNED OR TAKEN BY THE COMPANY WHICH MAY HAVE AN IMPACT ON THE TAX LIABILITIES OF THE COMPANY OR ITS RELATED PARTIES WITHIN THE MEANING OF ART. 11a UST. 1 POINT. 4 OF THE CIT ACT**

The company has not undertaken and has not planned to undertake restructuring activities that may affect the amount of its liabilities tax or related parties within the meaning of Article 11a(1)(4) of the Corporate Income Tax Act.

**7. INFORMATION ON THE COMPANY'S APPLICATIONS FOR:**

**a) GENERAL TAX INTERPRETATION REFERRED TO IN ART. 14a § 1 OF THE TAX ORDINANCE:**

- The Company has not applied for a general tax interpretation referred to in Article 14a § 1 of the of the tax ordinance.

**b) INTERPRETATION OF TAX LAWS REFERRED TO IN ART. 14b OF THE TAX ORDINANCE:**

- The Company did not apply for an individual tax interpretation referred to in art. 14b of the tax ordinance.

**c) RELIABLE STATE INFORMATION REFERRED TO IN ART. 42a OF THE GOODS AND SERVICES TAX ACT:**

- The Company has not submitted any application for binding rate information referred to in Article 42a of the Act of 11 March 2004 on Goods and Services Tax ( i.e. Journal of Laws of 2022, item 931).

**d) the BINDING ACCOUNT IFORMATION REFERRED TO IN ART. 7d par. 1 OF THE ACT OF 6 DECEMBER 2008 ON ACTIVITY TAX (Journal of Laws of 2022, item 143)**

- The Company did not apply for the issuance of binding excise information referred to in Article 7d(1) of the Act of 6 December 2008 on excise tax (Journal of Laws of 2022, item 143).

**8. INFORMATION ON THE COMPANY'S TAX TREATMENT IN THE TERRITORIES OR COUNTRIES APPLYING HARMFUL TAX COMPETITION DESIGNATED IN THE IMPLEMENTING ACTS PURSUANT TO ART. 11j para. 2 OF THE CIT ACT AND PURSUANT TO ART. 23v UST. 2 OF THE ACT OF 26 JULY 1991. ON INCOME TAX INCOME TAX ON NATURAL PERSONS AND IN THE NOTICE OF THE MINISTER COMPETENT FOR PUBLIC FINANCE ISSUED PURSUANT TO ART. PUBLIC FINANCE ISSUED ON THE BASIS OF ART. 86a § 10 OF THE TAX ORDINANCE.**

The company did not make tax settlements in territories or countries applying harmful tax competition in the executive acts issued on the basis of art. 11j section 2 of the Corporate Income Tax Act and in the announcement of the minister competent for public finance issued pursuant to Article 86a § 10 of the Tax Ordinance.

