Information
about the implemented fiscal strategy prepared on the basis of provisions of art. 27c of the Law on corporate income tax

Period: 01.04.2023-31.03.2024

Information about the implemented fiscal strategy
DXC Technology Polska Sp. z o.o.

FISCAL YEAR: 2023/2024

Contents

I. INTRODUCTION 3

1. Information about the Company 3
2. Fiscal year 3
3. Obligation of preparing information about the implemented fiscal strategy in the procedure of art. 27c of the Law. 3
4. Definitions 4

II. INFORMATION ABOUT THE APPLIED PROCESSES AND PROCEDURES 5

III. INFORMATION ABOUT THE FORMS OF VOLUNTARY COOPERATION WITH KAS 7

IV. INFORMATION CONCERNING EXECUTION OF TAX OBLIGATIONS BY THE TAXPAYER 7

V. INFORMATION ABOUT TRANSACTIONS WITH RELATED SUBJECTS 8

VI. INFORMATION ABOUT RESTRUCTURING ACTIONS PLANNED OR TAKEN BY THE TAXPAYER 10

VII. INFORMATION ABOUT THE APPLICATIONS SUBMITTED BY THE TAXPAYER FOR ISSUING OF: 10

1. General tax interpretation referred to in art. 14a § 1 of the Tax Ordinance, ... 10
2. Interpretation of the tax law provisions referred to in art. 14b of the Tax Ordinance, ... 10
3. binding rate information referred to in art. 42a of the Law on tax on goods and services, ... 10
4. binding excise information referred to in art. 7d section 1 of the Law of 6 December 2008 on excise tax 10

VIII. INFORMATION CONCERNING TAX SETTLEMENTS IN THE TERRITORIES OR COUNTRIES APPLYING HARMFUL TAX COMPETITION 11

FISCAL YEAR: 2023/2024

I. INTRODUCTION

1. Information about the Company

DXC Technology Polska Sp. z o.o. **"the Company"** is a limited liability company incorporated in the register of entrepreneurs of the National Court Register at the District Court for the Capital City of Warszawa, XIIIth Economic Department of KRS under the number KRS 0000630351. The seat of the company is in Warszawa, 67, Prosta St., 00-838 Warszawa. The Company has two branches:

- DXC Technology Polska Sp. z o.o. Branch in Łódź, 178, Wólczyńska St., 90-530 Łódź

and

- DXC Technology Polska Sp. z o.o. Branch in Wrocław, 40, Świdnicka St., 50-024 Wrocław

The subject of the Company's activity is other service activity in the scope of information and computer technologies.

DXC is active both in service activities in the scope of information and computer technologies and in delivering infrastructural services in the scope of new technologies (Eng.: sale and services) to its customers.
DXC activity is focussed on sales of network solutions and information cloud solutions. The Company renders operational services and services of implementation and maintenance of applications as well as outsourcing of business processes, and services of implementation of solutions based on information cloud. An additional line of the Company's activities is the outsourcing of business processes (including intra-group ones), in particular bookkeeping services.

2. Fiscal year

The fiscal year of DXC Company is different than the calendar year, it begins on 01.04 and ends on 31.03 of the next year. The contents of this information covers the period beginning on 01.04.2023 and ending on 31.03.2024, hereinafter referred to as the year 2023/2024.

3. Obligation of preparing information about the implemented fiscal strategy in the procedure of art. 27c of the Law.

According to art. 27c section 1 of the Law of 15 February 1992 on corporate income tax – hereinafter referred to as „the law", as valid on 01.04.2023, the taxpayers referred to in art. 27b section 2 points 1 and 2, are obliged to prepare and publish information about the implemented fiscal strategy for the fiscal year.

The obligation of preparation of the information is applicable to the taxpayers as follows:
1) tax capital groups, irrespective of their revenues;
2) taxpayers other than tax capital groups at which the value of revenue gained in the fiscal year referred to in section 1 exceeded the equivalent of 50 million Euro converted into PLN according to the average Euro rate published by the National Bank of Poland in the last working day of the calendar year preceding the year of publishing of individual taxpayers' data.

In the year 2023/2024, if the above threshold referred to in point 2 is applied, DXC Company is obliged to prepare and publish information about the implemented fiscal strategy for the fiscal year.
DXC Company does not belong to any tax capital group.

According to art. 27c section 4 the taxpayer enters information about the implemented fiscal strategy for the fiscal year, prepared in Polish or its translation into Polish on its website by the end of the twelfth month following the end of the fiscal year. Information about the address of the website has been delivered to the director of the tax office.

This information has been prepared by the Company in the scope corresponding to the legal provisions in force.

4. Definitions

As regards the **Company DXC Technology Polska Sp. z o.o.**, in this information the abbreviated name **DXC or DXC PL** is also applicable**.**

The name **DXC GROUP**, in this information is applicable to indicate the group of Polish and foreign enterprises to which the Company belongs. The Group, within its general strategy, aims at the optimum use of the group potential and building of a common image in the Polish and European market.

II. Information about the applied processes and procedures

Information about the applied processes and procedures concerning management of the execution of obligations resulting from the tax regulations and ensuring their proper execution [Art. 27c section 2 point 1a of the Law]

The Company's Management pays due attention to the management of the execution of tax obligations according to the internal tax (fiscal) strategy. Tax problems are treated in the Company as the problems of enterprise's responsibility. Special attention is paid to payment of taxes in due amounts and by the time required by regulations in force. The aim of the fiscal strategy is to guarantee tax compliance in the process of evidencing and reporting.
Fiscal strategy of DXC Group assumes transparency and clarity of execution of public law obligations, taking into account keeping tax safety of our own company and cooperating units.
The Company's Management implements internal mechanisms in order to guarantee effective and adequate control over the organisation from the point of view of fulfilment of obligations imposed on the Company by tax regulations. In particular, the Company:

- is diligent in order to ensure correctness of Company's tax settlements using adequate personal and material resources;
- identifies tax risk areas especially exposed to unintentional irregularities and – basing on the implemented procedures and supported by qualified personnel – adequately manages identified risk or, if possible, eliminates it;
- avoids exposition to tax risk trying to minimise it using internal resources and – if they are not sufficient – assisted by external consultants;
- analyses tax results of taken and planned actions and transactions, - submits declarations on time and fulfils reporting obligations;
- does not avoid (postpone) payment of tax liabilities, paying all its liabilities on time and in due amounts;
- in its actions it is guided with partnership principles, dialogue and cooperation with public institutions and tax authorities.

The fiscal strategy of the Company is subject to regular reviews and it is adjusted to changes in the surroundings and inside the organisation and to the identified tax risk connected with current activities.

FISCAL YEAR: 2023/2024

In order to fulfil correctly the obligations connected with settlement of taxes and other public law obligations towards State Treasury, the Company applies a series of internal procedures (both written and presumptive/unedited) adjusted to the organisational structure and applicable internal tools.

The Company applies procedures, among others, in the scope of:
- document circulation, document and bookkeeping evidence control,
- methods of control of timeliness and correctness of submission of tax declarations and tax payments,
- due diligence in settlements of tax on goods and services, including verification of contractors in VIES system and in the taxpayer list, the so-called white list,
- procedure of the split-payment method – verification of invoices before payment,
- reducing of risk of KKS liability,
- withhold tax (WHT), including due diligence,
- Central Register of Real Beneficiaries,
- execution of obligations within the tax schemes (MDR),
- procedures in force in DXC Group including Transfer Pricing Policy, Code of Conduct,
- other procedures, both written and presumptive (unedited).

The Company applies an obligatory training system applicable to the persons involved in execution of tax obligations.

Within the Group, the Company regularly keeps informed the related subjects about the tax obligations resulting from the tax regulations in force in Poland. Agreements and other transactions concluded by the Company are assessed as to their conformity with the tax law in force and in case of doubt they are consulted with tax advisors cooperating with the Company.

The Company cooperates on a current basis with external tax advisors, engaging them, in particular, in the specific topics, like e.g. preparation of transfer pricing documentation. Doubtful tax problems are analysed by them on a current basis.
If it is not possible to determine unambiguously tax consequences on the basis of interpretation of tax advisors and practice of courts and tax authorities, the Company applies for individual tax interpretations.

DXC Polska performs professional activity, by its Branch in Wrocław, in the scope of bookkeeping services and personal and payroll services. In order to ensure the highest service quality, DXC Polska employs a team of professionals in bookkeeping, HR, payroll and taxes. Within DXC Polska (with an effect for related subjects, including the Company) the procedures in force required by law are also applicable.

III. Information about the forms of voluntary cooperation with KAS

Information about the forms of voluntary cooperation with the bodies of KAS (National Fiscal Administration) [Art. 27c section 2 point 1b of the Law]

In the year 2023/2024 the Company has not applied any forms of voluntary cooperation with the bodies of KAS (National Fiscal Administration).
Nevertheless, the Company undertakes all necessary forms of cooperation with tax authorities in order to properly fulfill its obligations arising from the provisions of tax law.

IV. Information concerning execution of tax obligations by the taxpayer

Information about the execution by the taxpayer of tax obligations in the territory of the Republic of Poland, with information delivered to the Chief of the National Fiscal Administration about the number of tax schemes referred to in art. 86a § 1 point 10 of the Tax Ordinance, split into taxes they concern [Art. 27c section 2 point 2 of the Law]

The Company is a Polish tax resident and it fulfils its tax obligations according to the provisions of law. The Company timely fulfils its obligations in the scope of submitting declarations and tax information and paying taxes. DXC PL takes best care in calculation of taxation basis and taxes due. The Company takes best care in order to make tax settlements correctly and to keep good relations with the National Fiscal Administration and other tax authorities, to give necessary information and keep transparency in tax area. The Company prepares transfer pricing documentation.

VAT
The Company DXC PL is an active VAT taxable person. Within its activities it performs taxable operations. The Company submits VAT tax declarations timely. Simultaneously, as a registered VAT taxable person, the Company submits VAT-UE summary information to the tax office.

CIT
The Company submitted declaration of the amount of the gained income (suffered loss) and corporate income tax due – CIT-8 with annexes in due time. In the submitted declaration no tax loss was shown.

PIT
According to art. 31 of the Law on personal income tax (PIT) the Company is obliged, as a contribution payer, to calculate and collect, in the course of a year, advances for income tax from the person that get revenues from their employment, labour, monetary allowances from social security. The Company executes, with due care, its obligation to collect advances for personal income tax from taxpayers and – acting as a payer – transfers advances for personal income tax to the tax office in due time. By the statutory deadline the Company prepared and sent by e-mail the annual PIT-4R declaration, in which it showed the aggregates of collected advances for particular months of the fiscal year. As well, by the statutory deadline it submitted to the tax office and to the employees PIT-11 declarations in which information on revenues from other sources, incomes and collected advances for income tax were shown.

The Company, assisted by the tax advisor, prepares transfer pricing documentation.

The Company monitors on a current basis and reacts to the changes in law and court and administrative jurisdiction. In case of ambiguous interpretation of tax provisions, the Company adopts a safe tax qualification of economic events. Moreover, the Company pays attention to earlier identification and analysis of the tax risk level connected with a given transaction or planned change in tax regulations by the time enabling taking action and avoiding of negative consequences connected therewith.

Reporting of tax schemes
In the year 2023/2024, the Company submitted one information to the Head of the Krajowa Administracja Skarbowa on tax schemes referred to in Article 86a § 1 item 10 of the Tax Ordinance. The information concerned personal income tax.

V. Information about transactions with related subjects

Information about transactions with related subjects in the meaning of art. 11a section 1 point 4, value of which exceeds 5% of the total balance sheet assets in the meaning of the regulations on accountancy, determined on the basis of the recent approved financial statements of the company, including subjects not being tax residents in the Republic of Poland [Art. 27c section 2 point 3a of the Law]

In the year 2023/2024 the Company concluded transactions with related subjects in the meaning of art. 11a section 1 point 4 of the Law of 26.07.1991 on corporate income tax, value of which exceeded 5% of the total balance sheet assets in the meaning of the Law of 29.09.1994 on accountancy, determined on the basis of the

latest approved financial statements of the company. These transactions were concluded with the subjects not being tax residents in the Republic of Poland.

Between the Company and related subjects there are relations as per art. 11a section 1 point 4 letter b of the CIT Law, i.e. these are the subjects on which the same another subject has substantial influence.

All transactions between the related subjects of DXC Group are managed according to internal guidelines concerning transfer pricing.

The above mentioned value has been exceeded in the transactions with the subjects as follows (aggregate of value of all transactions):

- DXC Technology Services LLC
- Global EntServ Solutions Galway Limited
- Enterprise Services Nederland B.V.
- EntServ Deutschland GmbH
- EntServ Schweiz GmbH
- EntServ UK Limited
- Es Shared Service Center Societa Per Azioni, Branch Austria
- Luxoft Global Operations GmbH
- DXC Technology Deutschland GmbH
- Enterprise Services Belgium BV
- DXC Technology Servicios España SLU
- CSC Computer Sciences Polska Sp. z o.o.

The transactions concerned purchase and sales of the services as follows:

1) Performing and purchase of IT services, i.e.: IT services performed by the Company to the benefit of related subjects and IT services performed by related subjects to the benefit of the Company;
2) Performing and purchase, between the Company and related subjects, of the services of business support, covering information, administrative and management support;
3) Performing, by the Company to the benefit of related subjects, of information, marketing and management services in order to support Global immaterial and legal values and Service mark;
4) Granting, by related subjects to the benefit of the Company, of licence for Global immaterial and legal values and DXC Service mark.

VI. Information about restructuring actions planned or taken by the taxpayer

Information about restructuring actions planned or taken by the taxpayer that may have influence on the amount of tax liabilities of the taxpayer or related subjects in the meaning of art. 11a section 1 point 4 [Art. 27c section 2 point 3a of the Law]

In the year 2023/2024 no restructuring actions with the participation of the Company have been taken. At present, the Company does not plan restructuring actions.

VII. Information about the applications submitted by the taxpayer for issuing of:

Information about the applications submitted by the taxpayer for issuing of: [Art. 27c section 2 point 4 of the Law]:

1. **general tax interpretation referred to in art. 14a § 1 of the Tax Ordinance,**

In the year 2023/2024 the Company has not submitted application for issuing of general tax interpretation referred to in art. 14a § 1 of the Tax Ordinance.

2. **Interpretation of the tax law provisions referred to in art. 14b of the Tax Ordinance,**

In the year 2023/2024 the Company has not submitted application for issuing of interpretation of the tax law provisions referred to in art. 14b § 1 of the Tax Ordinance.

3. **binding rate information referred to in art. 42a of the Law on tax on goods and services,**

In the year 2023/2024 the Company has not submitted application for issuing of binding rate information referred to in art. 42a of the Law on tax on goods and services.

4. **binding excise information referred to in art. 7d section 1 of the Law**

of 6 December 2008 on excise tax.

In the year 2023/2024 the Company has not submitted application for issuing of binding excise information referred to in art. 7d section 1 of the Law of 6 December 2008 on excise tax.

VIII. Information concerning tax settlements in the territories or countries applying harmful tax competition

Information concerning tax settlements in the territories or countries applying harmful tax competition indicated in the implementing acts issued by virtue of art. 11j section 2 and on the basis of art. 23v section 2 of the Law of 26 July 1991 on personal income tax and in the announcement of the minister competent for public finances issued by virtue of art. 86a § 10 of the Tax Ordinance [Art. 27c section 2 point 5 of the Law]

The Company has not made tax settlements outside the territory of Poland. Thus the Company has not made tax settlements in the territories or countries applying harmful tax competition indicated in the Regulation of the Minister of Finance of 28 March 2019 on determination of countries and territories applying harmful tax competition in the scope of corporate income tax and in the announcement of the minister responsible for matters of public finances issued pursuant to Art. 86a § 10 of the Tax Ordinance.