

**Information regarding tax strategy applied  
by Infosys Poland Sp. z o.o.  
for the tax year ending 31 March 2024**

Łódź, 28 March 2025

**List of abbreviations and definitions:**

The Company, Infosys Poland	Infosys Poland Sp. z o.o.
CIT Act	Act of February 15, 1992 on Corporate Income Tax (consolidated text: Journal of Laws of 2023, item 2805, as amended)
Tax Ordinance Act	Act of August 29, 1997 Tax Ordinance (Journal of Laws of 2023, item 2383, as amended)
VAT Act	Act of March 11, 2004 on Goods and Services Tax Act (Journal of Laws of 2024, item 361, as amended)
Polish accounting law	Act of September 29, 1994 on Accounting (Journal of Laws of 2023, item 120, as amended)
Tax year	Tax year in the period from 01 April 2023 to 31 March 2024

## **I. Induction**

In accordance to the statutory obligation for the Company to prepare and publish information on the implemented tax strategy for the tax year, pursuant to Art. 27c of the CIT Act, information on the implemented tax strategy for the fiscal year 01 April 2023 -31 March 2024 is presented below.

The information was prepared based on the provisions of Art. 27c of the CIT Act and contains information about:

1. applied by the taxpayer:
  - a. processes and procedures for managing the performance of obligations under tax law and ensuring their proper performance,
  - b. voluntary forms of cooperation with the National Revenue Administration (KAS);
2. fulfilment of tax obligations in the territory of Poland, along with information on the number of information provided to the Head of KAS on tax schemes referred to in art. 86a § 1 point 10 of the Tax Code, with a breakdown into the taxes they relate to,
3. transactions with related entities within the meaning of Art. 11a paragraph. 1 point 4 of the CIT Act, the value of which exceeds 5% of the balance sheet total of assets within the meaning of the accounting regulations, established on the basis of the last approved financial statements of the taxpayer, including entities that are not tax residents of the Republic of Poland,
4. planned or undertaken restructuring activities that may affect the amount of tax liabilities of the taxpayer or related entities within the meaning of Art. 11a paragraph. 1 point 4 of the CIT Act,
5. the submitted applications for the issuance of:
  - a. a general tax interpretation referred to in Art. 14a § 1 of the Tax Ordinance,
  - b. interpretation of the provisions of the tax law referred to in art. 14b of the Tax Code,
  - c. binding rate information, referred to in Art. 42a of the VAT Act,
  - d. binding excise information referred to in Art. 7d paragraph. 1 of the Excise Tax Act,
6. tax settlements made by the taxpayer in territories or countries applying harmful tax competition indicated in executive acts issued on the basis of art. 11j paragraph. 2 of the CIT Act and pursuant to art. 23v paragraph 2 of the PIT Act and in the announcement of the minister competent for public finance issued pursuant to Art. 86a § 10 of the Tax Ordinance,

- excluding information covered by a trade, industrial, professional or manufacturing process secret.

## **II. Information on the processes and procedures used by the taxpayer for managing the performance of obligations under tax law and ensuring their proper performance**

Infosys Poland is a leading provider of outsourcing, consulting and technology services in Poland.

The Company acting with integrity and transparency that means the Company is ethical, sincere and open in all our transactions. Personal accountability goes a long way in showing the Company clients and employees that they can rely on us. That is why, as employees and leaders of Infosys, we keep our commitments.

The accuracy of tax reporting and tax payments is crucial from the perspective of the Company's interests. The frequency of tax regulatory developments and the changes in how the tax authorities and courts interpret tax law, equivocal tax rules and difficulties in construing them increase the risk of irregularities. This may imply various penalties and adversely affect the Company's position, whether financial or reputational.

The Tax Strategy is a set of general rules by which the Company has been guided to handle its tax compliance. Compliance is expected to ensure effective and consistent management of tax governance, tax risks, tax function staff and organisation as well as tax files and tax data. Taking care to ensure compliance with the above regulations, the Company takes into account environmental, social responsibility and corporate governance (ESG) issues.

### **Processes and procedures on dealing with tax duties**

The Company has internal policies in place to ensure compliance and fulfilment of all obligations, including tax obligations. Infosys Poland's priority is to operate within an internal control framework that ensures compliance with national legislation and minimizes the risk of potential disputes with tax authorities.

All transactions made by the Company are justified by its business purposes and are not intended to evasion or reduce tax liabilities. At the same time, the Company exercises due diligence to avoid such situations in the future.

In fulfilling its tax obligations, the Company tries to be guided by such objectives as:

- Compliance with applicable laws;
- Counteracting possible risks on the part of the persons representing the Company;
- Proper risk management and adherence to ethical standards when incurring public and legal burdens;
- Openness and transparency in cooperation with tax authorities;
- Striving to maximize tax security for both the Company;
- Compliance with dynamically changing tax regulations.

In view of the above, the Company's organizational structure has been structured to ensure an appropriate level of monitoring, reporting and control in order to safeguard the Company against potential tax risks.

The Company possess internal structures in place to manage tax liability settlements. The Company has dedicated employees who ensure that all tax obligations are met on an ongoing basis and all compliances are monitored and uploaded for internal tracking purposes. The Company also cooperates with external tax advisors, who analyze any possible doubts regarding the Company's interpretation of tax law on an ongoing basis. In the form of decision support, the Company used the advice of external advisors when necessary.

The Company has in place procedures for the proper performance of its obligations under tax law, as part of which a formalized, by Internal procedure for counteracting the Company's failure to provide information on tax schemes (MDR), Procurement Management, Sales and group TP policy.

The procedures and processes implemented and operating in the Company are regularly monitored and, if necessary, updated in order to adapt them to business requirements and applicable legal regulations. Both the procedures and the implemented processes constitute the basis for the Company's proper fulfillment of its tax obligations.

### **III. Information on voluntary forms of cooperation with the National Revenue Administration**

The Company is open to cooperation with tax authorities - including National Tax Administration authorities - based on honesty, mutual trust, respect and fairness.

The Company makes every effort to resolve divergent positions through effective communication and transparency.

In case of failure to work out a solution to the divergent positions, the Company allows the possibility of entering into a dispute with the authorities.

### **IV. Information on the fulfilment of tax obligations by the taxpayer in the territory of the Republic of Poland, along with information on the number of information provided to the Head of KAS on mandatory disclosure ruler (MDR) referred to in Art. 86a § 1 point 10 of the Tax Code**

Infosys Poland is a Polish tax resident and carries out its tax obligations in accordance with the law. During the tax year, the taxpayer made every effort to properly shape tax settlements and relations with the National Revenue Administration and other tax authorities, provide the necessary information and maintain transparency in the tax area. The Company has made every effort to ensure that the information provided accurate, complete and up to date.

**V. Information on transactions with related entities within the meaning of Art. 11a paragraph. 1 point 4 of the CIT Act, the value of which exceeds 5% of the balance sheet total of assets within the meaning of the accounting regulations, determined on the basis of the last approved financial statements of the Company, including entities that are not tax residents of the Republic of Poland**

According to the Company's financial statements for the fiscal year ending March 31, 2024, the balance sheet total of assets amounted to PLN **648.527.488,25**. The amount of **PLN 32.426.374,41** therefore constitutes 5% of this amount.

In the tax year, Infosys Poland carried out transactions with related entities within the meaning of Art. 11a paragraph. 1 point 4 of the CIT Act, the value of which exceeds 5% of the balance sheet total of assets within the meaning of the accounting regulations

Transactions with related entities included: IT services, consulting services, business process management services and lending services.

For transactions with related entities, the Company prepared transfer pricing documentation required by law and presented appropriate transfer pricing information and declarations.

**VI. Information on planned or undertaken restructuring activities that may affect the amount of tax liabilities of the Taxpayer or related entities within the meaning of Art. 11a paragraph. 1 point 4 of the CIT Act**

During the Tax year, the Company did not undertake or plan to undertake any restructuring activities that could affect the amount of its tax liabilities within the meaning of article 11a, paragraph 1, point 4 of the CIT Act.

**VII. Information on applications submitted by the taxpayer for a general tax interpretation referred to in Art. 14a § 1 of the Tax Ordinance, requests for individual tax ruling in regard to the provisions of the tax law referred to in Art. 14b of the Tax Code, applications for the issuance of binding rate information referred to in art. 42a of the VAT Act and applications for the issuance of binding excise information referred to in art. 7d paragraph. 1 of the Excise Tax Act**

In the reporting period covered by this information, the Company did not submit applications for the issuance of:

- Individual Tax Ruling referred to in art. 14b of the Tax Ordinance Act,
- General Tax Ruling referred to in art. 14a § 1 of the Tax Ordinance Act,
- Binding Rate Information referred to in art. 42a of the VAT Act,
- Binding Excise Information referred to in art. 7d paragraph. 1 of the Excise Tax Act.

**VIII. Information on settlements made by the taxpayer in territories or countries applying harmful tax competition indicated in executive acts issued pursuant to Art. 11j paragraph. 2 of the CIT Act and pursuant to art. 23v paragraph 2 of the PIT Act and in the announcement of the minister competent for public finance issued pursuant to Art. 86a § 10 of the Tax Code**

During tax year, the Company did not make any tax settlement relating to jurisdictions pursuing harmful tax competition (tax havens) as listed in the regulations issued under PIT Act and CIT Act and the announcements of the Minister of Finance.

In the case when, a relationship will be established with such entity, the Company provides transparent mechanisms aimed at obtaining the highest quality in relation to the established cooperation.