



**Proud to be
part of our
customers'
success**

**Information on the implemented tax strategy in 2024/2025
(tax year 01.04.2024-31.03.2025)**

PKC Group Poland Sp. z o.o.

motherson 



PKC Group Poland Sp. z o.o. (hereinafter: „**the Company**”) conducts business activity in two locations: Starachowice and Tczew.



The Company is one of the leading manufacturers of cable harnesses for the automotive industry. **The Company** conducts business activity in the field of production of electrical and electronic equipment for motor vehicles, production of measuring, control and navigation instruments and devices, and retail sale of parts and accessories for motor vehicles.



The Company is part of **the PKC Group**, a global concern whose main business focuses on the production of cable harnesses and cabling systems for the automotive industry. The history of **the PKC Group** dates back to 1969, when Pohjolan Kaapeli Oy started its operations and the first cable harness factory was established in Kempele.



The PKC Group is part of the Samvardhana Group MotherSON International Ltd. (SAMIL) - formerly MotherSON Sumi Systems Limited (MSSL), which primarily manufactures cable harnesses.

Tax procedures and processes

The Company strives to ensure the ongoing, timely and reliable performance of its obligations under tax law. **The Company has implemented, among others, the following tax procedures**, which are regularly reviewed and updated in order to adapt **the Company's** policies to the changing legal and economic reality and to prepare for new risks.



Due diligence procedure for withholding tax purposes.



Procedure for accepting / signing documents affecting tax settlements.



Procedures under specific legislation (AML, GDPR).



Reporting to the Group, among others, transfer pricing requirements.



PKC Group's transfer pricing policy.



Group contractor verification procedure.



Instructions for the circulation and control of accounting documents.



Procedure for identifying and reporting tax schemes (MDR).

Company Finance Department

In order to ensure the proper fulfillment of tax obligations, **the Company** employs in the Finance Department qualified personnel with appropriate qualifications and knowledge, responsible for fulfilling tax obligations, necessary supervision of tax processes and cooperation with tax authorities and tax advisors.

In addition, employees of other departments operating in **the Company** are obliged to consult the actions taken with the staff of the Finance Department with regard to potential events that may have tax consequences.

In order to ensure that the knowledge of employees responsible for tax settlements is complete and up-to-date, **the Company** provides employees with access to tax knowledge, including by giving them the opportunity to take part in tax training.

External tax advisors

In the field of current changes in tax law and complex tax issues, **the Company** uses external advisors.

IT systems

Regardless of the previously indicated tax procedures, in order to secure the tax position, **the Company** uses, among others, IT systems that support the proper performance of tax obligations, including the calculation of the appropriate amount of tax liabilities. IT systems are updated and serviced on an ongoing basis in order to maintain the security, correctness and continuity of data necessary in the process of calculating tax liabilities.

Fulfilment of tax obligations in 2024/2025



The Company has timely and correctly fulfilled its obligations related to all tax obligations in Poland in 2024/2025. The Company monitors all tax obligations (in respect of direct, indirect and local taxes) on an ongoing basis, as well as monitors all changes in tax law that may affect **the Company's** tax settlements.



In 2024/2025, **the Company** continuously analysed its transactions and activities from the perspective of MDR (mandatory disclosure rules) reporting. In 2024/2025, **the Company** did not identify any transaction or activity with the characteristics of a tax scheme, reportable in Poland.



In the 2024/2025 financial year, the Company was a party to a goods transaction with Asashi Best Base Trading Co. Ltd, based in Hong Kong. The details of the transaction are protected as a trade secret

Tribute	Status
Corporate income tax	Taxpayer
Withholding tax (WHT)	Payer
Personal income tax	Payer
Value added tax	Taxpayer
Customs duty	Taxpayer
Excise tax	Taxpayer
Property tax	Taxpayer
Social Insurance Institution (ZUS)	Payer

Related party transactions and restructuring transactions



This table presents transactions with related parties exceeding 5% **the Company's** total assets in 2024/2025. Details of transactions are covered by commercial confidentiality.

Contractor	Country	Transaction type
PKC Eesti As Estonia	Estonia	Sale of products
PKC Wiring Systems d.o.o. Serbia	Serbia	Sale of goods and materials
PKC Wiring Systems d.o.o. Serbia	Serbia	Purchase of goods and materials



In 2024/2025, the Company did not carry out any restructuring transactions that would affect the tax obligations of the **Company** or other related entities. **The Company** also does not plan to carry out any restructuring activities in the future.

Voluntary cooperation with tax authorities

 **The Company** strives to ensure professional, open and transparent cooperation with the tax authorities.

 In the 2024/2025 tax year, **the Company** did not apply for individual tax interpretations, general tax interpretations, advance pricing agreements, binding rate information (WIS) or binding excise information (WIA).

 In previous years, **the Company** applied to the Director of the National Tax Information for an individual interpretation of the tax law. **The Company** complies with the previously obtained interpretations in its current business activity.



Proud to be part of samvardhana **motherson** 

© **Motherson** All rights reserved by Motherson and/or its affiliated companies. Any commercial use hereof, especially any transfer and/or copying hereof, is prohibited without the prior written consent of Motherson and/or its affiliated companies. In case of transfer of information containing know-how for which copyright or any other intellectual property right protection may be afforded, Motherson and/or its affiliated companies reserve all rights to any such grant of copyright protection and/or grant of intellectual property right protection. www.motherson.com

Proud to be part of samvardhana **motherson** 