



Information on tax strategy realized in 2023

AmRest Coffee Sp. z o.o.

Spis treści

- General information3
- Tax management.....4
- Group tax processes and procedures.....5
- Local tax processes and procedures.....6
- Voluntary forms of cooperation with the bodies of NRA.....7
- Applications for tax rulings.....8
- Fulfilment of tax obligations in 2023.....9
- Transactions with related parties.....10
- Restructuring activities.....11

General information

AmRest Coffee sp. z o.o. ("Company") Tax ID 8982116629 belongs to the international AmRest Group, which operates restaurant chains in Europe and Asia.

Starbucks cafeterias operated by the Company offer customers on-site and takeaway services. In Poland, the Company runs its business in cities such as: Gdańsk, Gdynia, Katowice, Kraków, Łódź, Poznań, Sopot, Szczecin, Warsaw and Wrocław.

At the end of 2023, the Company owned 74 Starbucks cafeterias. The company does not have any branches.

Due to the large scale of its operations, the Company needs to ensure proper tax settlements.

It is the part of Company's tax & accounting team mission to ensure that proper tax model is implemented, taxes are paid in the necessary amounts on time as well as the proper tax documentation is prepared and disclosed to relevant tax authorities.



Tax management

Board of Directors

Board of Directors of AmRest Holdings SE is responsible for the Group's tax policy („Tax Policy“) and for determining tax strategy of the Group. Tax Policy and strategy is subject to continuous review and improvement.

Chief Financial Officer

Within the AmRest Group there is a finance leadership team, led by the Chief Financial Officer, who is responsible for Group's tax role. The team applies Tax Policy and is responsible for follow-up, supervision and review of compliance with it.

AmRest Group employees

AmRest professionals are cooperating closely with external tax advisors in order to monitor the tax situation of AmRest Group as well as tax law developments with particular consideration to the specificity of the business activity conducted. Since AmRest has subsidiaries both in Poland and abroad, this is related to:

- domestic taxes,
- international taxes – especially, but not limited to jurisdictions, such as Spain, Germany, France or Hungary.

Audit Committee

The Audit Committee is responsible for monitoring all significant tax matters. Audit Committee meetings are occasionally attended by a number of Group officers and employees including the Chief Financial Officer.

Company's tax and finance team

The Company's books and tax settlements are kept by AmRest Sp. z o. o. , an entity from the AmRest Group, which employs finance and tax experts who – in cooperation with external tax professionals - analyze the tax consequences of contracts and transactions carried out by the Company on an ongoing basis as well as ensure the correct and timely fulfilment of the Company's tax obligations.

Said employees are responsible for proper implementation and functioning of specific tax processes and procedures in the Company.

External tax advisors

With regard to information on current changes in tax law and any tax issues that according to the internal tax team should be analyzed, the Company collaborates with and relies on advice of independent tax advisors.

Group tax processes and procedures

Procedures / processes	Description
Tax policy of AmRest Group	<p>The Company follows the tax policy implemented by AmRest Group, which sets out key factors and guidelines that should be taken into account when dealing with tax matters by each entity.</p> <p>These factors and guidelines include, among others: integrity in compliance and reporting, transparency in tax matters and tax risk management</p>
Tax procedures of AmRest Group	<p>AmRest Group follows a number of general tax procedures applicable to all AmRest entities worldwide.</p> <p>These tax procedures include general guidelines in respective areas, such as:</p> <ul style="list-style-type: none">• Document and knowledge management in scope of taxation,• Collaboration and communication within departments on tax matters,• Cooperation with tax authorities,• Tax litigations, audits and verifications,• Update, follow-up and communication of tax law changes,• Periodic reporting on tax status of each entity,• Reporting on transactions of particular significance from a tax standpoint.

Local tax processes and procedures

Procedures / processes	Description
Transfer Pricing (TP)	As a member of large capital group, the Company conducts numerous transactions with related parties. The Company examines said transactions to secure compliance with TP rules and, if the statutory thresholds are exceeded, prepares all relevant documents within the statutory deadlines, including complete transfer pricing documentation. The Company is supported by third-party tax advisors.
Withholding tax (WHT)	Within its operations the Company is making payments subject to WHT. The Company follows a procedure aimed at preserving due diligence when verifying whether WHT preferences can apply.
Mandatory Disclosure Rules (DAC-6)	In accordance with its statutory obligations, the Company has a MDR procedure in place to ensure compliance with its obligations under the MDR provisions.
VAT due diligence procedure	The VAT due diligence procedure is related to the verification of relevant information regarding Company's contractors and various information relevant for proper VAT settlements (whitelist, split payment, reverse charge etc.).
Electronic document workflow	The Company has an electronic system for accounting documents (including invoices, reconciliation of business trips etc.), which are necessary for maintaining tax books and securing proper tax settlements.
AML	The Company has procedures for customer and counterparty verification and document retention relating to anti-money laundering.
Other procedures	A number of internal procedures (both formal and informal) to ensure the accuracy of accounting and tax records, including: accounting policy, purchasing procedure, archiving procedure, consultations with external tax advisers, manuals on settlement of taxes, applying for binding tax rulings etc.

Voluntary forms of cooperation with the bodies of NRA

The Company did not undertake formal forms of cooperation with the bodies of NRA in 2023, i.e. the Company was not a party to a cooperation agreement with the head of KAS, the company has not concluded advance pricing agreement (APA), it did not request the opinion on the application of preferences in WHT in 2023.

The Company utilizes the standard tax ruling procedure in case of doubts as to proper tax classification of certain events / transactions.

Applications for tax rulings

No requests for general tax rulings, binding rate information (WIS) or binding excise information (WIA) were made in 2023.

Fulfilment of tax obligations in 2023

- The Company continuously monitors its tax obligations in all areas (indirect, direct and local taxes), as well monitors tax changes that may impact the tax position of the Company.
- The Company ensures correct and timely settlement of taxes using the team of tax specialists from AmRest Sp. z o. o. and external experts.
- In 2023, the Company reported operating profit and due to the deduction of losses from previous years, it paid income tax only on transactions classified as "bad debts"
- In 2023, the Company did not submit MDR information
- The Company did not settle any taxes in territories or countries applying harmful tax competition in 2023.

In 2023, the Company made settlements for the following taxes and duties:

Corporate income tax (including WHT remitter function)

Personal income tax & ZUS (Social Security Institution) - remitter function

Value added tax

Retail sales tax

Stamp duty

Transactions with related parties

In 2023, the sum of transactions with related entities exceeded 5% of total assets' value in balance sheet, and below the Company reports homogeneous transactions within the meaning of the provisions on transfer pricing, the unit value of which exceeds the indicated limit i.e. the amount of **PLN 4 040 872**:

- Purchase of administrative and SSC support services from AmRest Sp. z o. o.
- Providing financing in the form of cash-pool, in which AmRest Sp. z o. o. and AmRest Franchise Sp. z o. o. also participate.
- Business model license from AmRest Global S.L.U.

Restructuring activities

In 2023, the Company did not carry out any restructuring transactions that could materially affect its tax liabilities or the tax liabilities of related entities. For the purposes of this document, the Company considers restructuring activities to be all activities that meet the definition of restructuring within the meaning of the Regulation of the Minister of Finance of December 21, 2018 on transfer pricing in the field of corporate income tax (Journal of Laws 2021.1195).

At the moment, the Company is not planning any significant restructuring transactions in the coming years, that may have an impact of tax settlements, except for an increase in the share capital of subsidiaries, if necessary.