……, date ……..

……

……

…….

hereinafter the “Contractor”

CONTRACTOR’S DECLARATION
on transactions with entities
from countries that use harmful tax competition

This declaration applies to transactions between Wojskowe Zakłady Lotnicze Nr 1 S.A. (hereinafter: "WZL 1") and the Contractor, in the tax year lasting from 1 January 20 ..... to 31 December 20 ..... (hereinafter: “Fiscal Year”).

Pursuant to the Agreement binding WZL 1 and the Contractor, the Contractor is required to submit this declaration to WZL 1 within 30 days after the end of each calendar year in which the Contractor performed the Agreement.

1. The Contractor hereby declares that *it has no place of residence, seat or management* (hereinafter jointly: "Seat") / *has a Seat** in the territory or in a country that uses harmful tax competition (hereinafter: "Tax Haven"; the full list of tax havens is attached to the declaration).

2. The Contractor hereby *confirms / does not confirm** that it is the actual owner in the transaction with WZL 1. The status of actual owner means that the Contractor meets all of the following conditions:
   a) it receives the receivables for its own benefit, decides independently about its purpose and bears the economic risk related to the loss of these receivables or part thereof,
   b) it is not an intermediary, representative, trustee or other entity obliged to transfer all or part of the receivables to another entity,
   c) conducts actual economic activity in the country where its seat is located, if the receivables are obtained in connection with its economic activity.

3. The Contractor hereby declares that in the Fiscal Year *it did not make / made** settlements with an entity having its Seat in a Tax Haven in connection with purchase transactions[1].

4. If it is confirmed that the Contractor made settlements in the Fiscal Year with an entity having its Seat in a Tax Haven in connection with purchasing transactions, the Contractor declares that the total value of these settlements in the Fiscal Year was *at least PLN 500,000 / less than PLN 500,000**.

---

* Delete as appropriate.

[1] Purchase transaction – a transaction involving the settlement of receivables of the other party to the transaction.

5. The Contractor agrees to immediately notify WZL 1 of any change in any of the circumstances indicated in the paragraphs above. In the case of failure to comply with this obligation and tax sanctions suffered by WZL-1 in relation to the improper performance of its tax obligations, the Contractor shall compensate WZL-1 for the entire loss resulting from a possible tax liability, including sanctions and interest imposed on it by the tax authority in the amounts arising out of resolutions by the tax authority.

_____

On behalf of the Contractor

Appendix to the Contractor's Declaration

LIST OF TAX HAVENS

Pursuant to the Regulation of the Minister of Finance of 28 March 2019 on the determination of countries and territories that use harmful tax competition concerning corporate income tax (Journal of Laws of the Republic of Poland of 2019, item 600), **harmful tax competition is used in tax systems in the following countries and territories**:

1) Principality of Andorra;
2) Anguilla – United Kingdom Overseas Territory;
3) Antigua and Barbuda;
4) Sint-Maarten, Curaçao – constituent countries of the Kingdom of the Netherlands;
5) Kingdom of Bahrain;
6) British Virgin Islands – United Kingdom Overseas Territory;
7) The Cook Islands – a Self-Governing Territory in Free Association with New Zealand;
8) Commonwealth of Dominica;
9) Grenada;
10) Sark – Dependent Territory of the British Crown;
11) Hong Kong – Special Administrative Region of the People's Republic of China;
12) The Republic of Liberia;
13) Macaug – Special Administrative Region of the People's Republic of China;
14) The Republic of Maldives;
15) The Republic of the Marshall Islands;
16) The Republic of Mauritius;
17) Principality of Monaco;
18) The Republic of Nauru;
19) Niue – a Self-Governing Territory in Free Association with New Zealand;
20) The Republic of Panama;
21) Independent State of Samoa;
22) The Republic of Seychelles;
23) Saint Lucia;
24) The Kingdom of Tonga;
25) US Virgin Islands – an unincorporated territory of the United States;
26) The Republic of Vanuatu.

In addition, according to the Notice of the Minister of Finance, Fund and Regional Policy of 13 October 2021 (M.P. of 2021, item 940) **, the list of countries and territories indicated in the EU list of jurisdictions not willing to cooperate for tax purposes adopted by the Council of the European Union** (...), includes:

1) The Republic of Fiji;
2) Guam;
3) The Republic of Palau;
4) The Republic of Trinidad and Tobago;
5) American Samoa.