

place _____, day _____.

Name of Company: _____

Address: _____

Tax number: _____

(hereinafter the **Contractor**)

Statement of the Beneficial Owner,

referred to in art. 11o paragraph. 1a and 1b of the CIT Act¹

I / we *, acting as duly authorized to represent the Contractor, hereby declare / declare * that in the period **from January 01, 2021 to December 31, 2021:**

- a) The Contractor remained the Beneficial Owner² of the receivables as part of transactions with the Company;
- b) The Contractor did not remain the Beneficial Owner as part of transactions with the Company, but at the same time the Beneficial Owner is not a Tax Heaven Entity³;
- c) The Beneficial Owner of the receivables under transactions carried out with the Company was a Tax Heaven Entity;
- d) The Contractor did not make settlements with the Tax Heaven Entity (Tax Heaven Entities) resulting from the Contractor's purchase transactions equal to or exceeding the value of PLN 500,000;
- e) The Contractor made settlements with the Tax Heaven Entity (Tax Heaven Entities) resulting from purchase transactions equal to or exceeding the value of PLN 500,000, while the Beneficial Owner of the receivables as part of the transactions carried out with the Company was not the Tax Heaven Entity.

The above declaration applies to the following Lafarge Group Companies in Poland:

¹ Act of February 15, 1992 on corporate income tax (i.e. Journal of Laws of 2021, item 1800, as amended, hereinafter: the CIT Act) - text in Annex 2.

² Pursuant to Art. 4a point 29) of the CIT Act, the Beneficial Owner should be understood as an entity that meets all of the following conditions:

- a) receives the payment (receivable) for its own benefit, including decides on its destiny and bears the economic risk associated with the loss of this receivable or part of it,
- b) is not an intermediary, representative, trustee or other entity legally or affectively obliged to transfer all or part of the receivables to another entity,
- c) conducts an actual business activity in the country of residence, when the payments are received in connection with this business activity.

³ An entity with a place of residence, registered office or management board in the territory or in a country applying harmful tax competition within the meaning of the Regulation of the Minister of Finance of March 28, 2019 on the determination of countries and territories applying harmful tax competition in the field of corporate income tax (Journal of Laws No. . of 2019, item 600). The list of tax havens is set out in Appendix 1 to this statement.

LAFARGE CEMENT S.A.

LAFARGE KRUSZYWA i BETON SP. Z O.O

KOSD PRZEDSIĘBIORSTWO PRODUKCYJNE PP SP. Z O.O. SPÓŁKA KOMANDYTOWA

(komplementariusz: Przedsiębiorstwo Produkcyjne PP Sp. z o.o.)

GEOCYCLE POLSKA SP. Z O.O.

ZAKŁAD GOSPODARKI POPIOŁAMI SP. Z O.O.

LH Engineering SP. Z O.O.

POLCALC NAWOZY WAPNIOWE SP. Z O.O.

In the event of any changes to the information indicated above, the Contractor shall inform **Lafarge** about this fact. and submits the current version of the declaration without delay.

Signature _____,

** delete as appropriate*

Appendix no. 1 List of tax havens

1. Principality of Andorra,
2. Anguilla - Overseas Territory of the United Kingdom of Great Britain and Northern Ireland,
3. Antigua and Barbuda,
4. Sint-Maarten, Curaçao - countries included in the Kingdom of the Netherlands,
5. Kingdom of Bahrain,
6. British Virgin Islands - Overseas Territory of the United Kingdom of Great Britain and Northern Ireland,
7. Islands Cook - Self-Governing Territory Associated with New Zealand,
8. 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. Republic of Liberia,
13. Macau - Special Administrative Region of the People's Republic of China,
14. Republic of Maldives,
15. Republic of Marshall Islands,
16. Republic of Mauritius,
17. Principality of Monaco,
18. Republic of Nauru,
19. Niue - Self-Governing Territory Associated with New Zealand,
20. Republic of Panama,
21. Independent State of Samoa,
22. Republic of Seychelles,
23. Saint Lucia,
24. Kingdom of Tonga,
25. Virgin Islands - United States Unincorporated Territory,
26. Republic of Vanuatu.

Appendix no. 2 - article 11o CIT Act

Art. 11o. 1. Taxpayers and companies that are not legal persons carrying out a transaction other than a controlled transaction with an entity resident, registered office or management board in the territory or in a country applying harmful tax competition are also required to prepare local transfer pricing documentation, if the value of this transaction for the tax year, and in the case of companies that are not legal persons - for the financial year, it exceeds PLN 100,000. The provisions of Art. 11k paragraph. 3-5, art. 11l, art. 11q paragraph 1 and art. 11r shall apply accordingly.

1a. Taxpayers and companies which are not legal persons carrying out a controlled transaction or transaction other than a controlled transaction are required to prepare local transfer pricing documentation, if the actual owner has a place of residence, registered office or management in the territory or in a country applying harmful tax competition and the value of this transaction for the tax year, and in the case of companies that are not legal persons - for the financial year, it exceeds PLN 500,000. The provisions of Art. 11k paragraph. 3-5, art. 11l, art. 11q paragraph 1 and art. 11r shall apply accordingly.

1b. For the purposes of paragraph 1a it is presumed that the actual owner has his place of residence, seat or management in the territory or in a country applying harmful tax competition, if the other party to the transactions referred to in paragraph 1A, in the tax year or the financial year, settlements with an entity having its registered office or management board in the territory or in a country applying harmful tax competition. When determining these circumstances, the taxpayer or the company that is not a legal person are obliged to exercise due diligence.

2. The value of the transaction referred to in subpara. 1 and 1a, expressed in a foreign currency, shall be converted into zlotys at the average exchange rate announced by the National Bank of Poland, in force on the last business day preceding the day of the economic operation or conclusion of the contract.

3. The provisions of para. 1-2 shall apply mutatis mutandis to companies that are part of the tax capital group in the scope of a controlled transaction or transaction other than a controlled transaction with the entities referred to in paragraph 1. 1 and 1a, not part of this tax capital group.