

	TAX POLICY		
	No: LUNA/IMS/POLICY/07	Rev: 00	Approval Date: 24-Jan-2022

LUNA SMELTER TAX POLICY

LuNa Smelter within the business operations and meeting its public-law liabilities, including those arising from the tax liabilities, applies the following principles:

1. abiding by the applicable law and transparency of the measures taken,
2. paying taxes in line with relevant regulations,
3. meeting the obligations to document in compliance with the applicable law,
4. submitting all the required tax returns and paying due taxes in a timely manner,
5. no transactions without economic rationale,
6. using only such tax exemptions and deductions that are provided for by the applicable law,
7. transactions with related entities are carried out on the arm's length principle and are described in the transfer pricing documents drawn up in line with the applicable law,
8. no cooperation with entities from countries applying harmful tax competition.
9. The Company's employees and associates take measures covered by the Tax Policy based on the principle of distribution of competence. Duties of tax liabilities calculation are performed by relevant persons employed or cooperating with the Company in line with the organisational and competence distribution.
10. Prior to establishing commercial relations with counterparties, their basic details are checked with respect to compliance with the applicable tax requirements.



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Olena Wiaderna
Managing Director