See instructions before filling, please.

Summary of transactions with the related person

Identification number

┌─────────────────────┐
└─────────────────────┘

01 Name of the related person

┌───┐
└───┘
┌───┐
└───┘

02 Identification number of the related person

┌─────────────────────────────────┐
└─────────────────────────────────┘

03 Place of business – Country   Country code

┌─────────────────────────────┐   ┌──────┐
└─────────────────────────────┘   └──────┘

A Transaction with the related person

Row	Name of item	In whole thousands of CZK units	
		Revenues	Acquisition cost
1	Long-term intangible assets		
2	Long-term tangible assets		
3	Long-term financial assets		
4	Stock of materials, products and goods		

B Transaction with the related person

Row	Name of item	In whole thousands of CZK units	
		Revenues	Costs
1	Services		
2	License fees (including software)		
3	Interests		
4	Rent		
5	Total volume of other transactions		

C Transaction with the related person

Row	Name of item	In whole thousands of CZK units	
		Received	Paid
1	Financial credit instruments		
2	Shares of profit		
		Increase	Decrease
3	Other parts of equity		
4	Providing gratuitous performance*)	Yes	No
5	Receiving gratuitous performance*)	Yes	No
6	Using of cash-pooling*)	Yes	No
7	Financial and bank guarantees - recieved*)	Yes	No
8	Financial and bank guarantees - provided*)	Yes	No

*) Delete if not applicable

D Liabilities and receivables towards the related person without a financial credit instruments

Row	Name of item	In whole thousands of CZK units	
		Balance at the end of the current period	Balance at the end of the preceding period
1	Long-term receivables		
2	Long-term liabilities		
3	Short-term receivables		
4	Short-term liabilities		

The English version relates to the Czech version 25 5404/E MFin 5404/E model no. 8 that is under the laws the only valid tax form.

INSTRUCTIONS
for filling separate annex to row 12 of part I.

Separate annex to row 12 of part I. is completed for each related person in thousands of CZK (section 23 subsection 7 letter a) and b) of the Act on Income Taxes) separately, if there were realized transactions with a related person and met the below mentioned conditions during the taxable period or the period for which the tax return is filed.

Summary of transactions with related persons shall be filled by a taxpayer who meets at least one of the following criteria:
a) total assets of more than 40 mil. CZK. By assets it is meant the total assets determined from the balance sheet pursuant to section 1d subsection 1 of the Accounting Act, or
b) annual net turnover of more than 80 mil. CZK calculated according to section 1d subsection 2 of the Accounting Act, or
c) average number of employees over 50, by which it is meant the figure specified according to partial instructions at row 2 of the Table K of Tax Returns, provided that:
   1. the taxpayer realized transactions with a related person located abroad. The taxpayer fills this annex only with respect to these foreign related persons, or
   2. the taxpayer reported a tax loss stated on row 200 of Tax Returns, and at the same time the taxpayer realized transactions with a related person, either foreign and/or domestic one. The annex is filled in relation to all related persons, or
   3. the taxpayer is a recipient of an investment incentive in the form of tax relief in accordance with the Act no. 72/2000 Coll., on investment incentives, as amended, and simultaneously realized a transaction with a related person, either foreign and/or domestic one. The annex is filled in relation to all related persons.

The obligation to fill in a separate annex to row 12 of part I. does not apply to permanent establishments of non-residents. Taxable entities defined in section 11 subsection 2 letter b) to g) of the Act no. 456/2011 Coll., on the Financial Administration of the Czech Republic, as amended, do not fill row number 4 in Table A, row number 6 in Table C and rows number 3 and 4 in Table D.

Row 01 Name of related person – state the the business (trade) name of the legal person as entered into the Commercial Register including the supplement indicating its legal form, possibly even „in liquidation". For a legal person that does not require entering into the Commercial Register, fill in the name under which it was found and established and for other subjects, the name by which they represent themselves to others. If the space provided for item 01 in the pre-printed from is not sufficient for writing the complete company name or name of the tax payer, only its shortened version is filled in and then on a separate piece of paper, the whole company name or taxpayer`s name is written. If the related person is an individual, state the current name and surname, including acquired scientific and academic titles.

Row 02 Identification number of the related person – state the identification number (identifier for tax purposes – TIN) of the related person, if it has been assigned.

Row 03 Place of business – country of the related person and country code is filled according to the Czech Statistical Office Information dated 18 December 2003 no. 489/2003 Coll., in the current version, about the countries codebook update (CZEM) (see also website www.financnisprava.cz, only a two digit alphabetical capital letter code is used.)

Instructions to the table **A Transactions with the related person**
   On each row of the table state the total volume of all transactions of that type as they are recorded in the accounting, disaggregated according to whether it is a purchase or a sale of the taxpayer. Columns Revenue (sale) and Cost (purchase) do not have a direct relationship to each other. In the case of the so-called Resale, only the part of the transaction realized with the related person, shall be stated.
Row 1 **Long-term intangible assets** – in the column Revenues fill in the total amount of the revenues from sale of intangible assets, that affected the trading result stated on row 10 of the tax return. In the column Acquisition cost fill in the total amount of intangible assets purchased from the related person. State here also the amount of technical enhancement from the related person conducted on the property that has been put into its use in accordance with the legislation governing the accounting. By intangible assets it is meant intangible assets in accordance with the legislation governing the accounting depending on the type of a taxpayer.[1]
Row 2 **Long-term tangible assets** – in the column Revenues fill in the total amount of the revenues from sale of tangible assets, that affected the trading result stated on row 10 of the tax return. In the column Acquisition cost fill in the total amount of tangible assets purchased from the related person. State here also the amount of technical enhancement from the related person conducted on the property that has been put into its use in accordance with the legislation governing the accounting. By tangible assets it is meant tangible assets in accordance with the legislation governing the accounting depending on the type of a taxpayer.[1]
Row 3 **Long-term financial assets** – in the column Revenues fill in the total amount of the revenues from sale of financial assets, that affected the trading result stated on row 10 of the tax return. In the column Acquisition cost fill in the total amount of financial assets purchased from the related person. By financial assets it is meant financial assets in accordance with the legislation governing the accounting depending on the type of a taxpayer.[1]
Row 4 **Rent** – In the column Revenues, fill in the total amount of the revenues from the rent, which affected the trading result stated on row 10 of the tax return. By rent it is meant the rent under Part Four, Title II, Part 2, Section 3 of Act NO. 89/2012 Coll., The Civil Code, as amended. The type of rent pursuant to Section 19 subsection 7 of the Act is not mentioned here, because it is mentioned in the row Lincense fee.
Row 5 **Stock of materials, products and goods** – in the column Revenues fill in the total amount of the revenues from sale of stock of materials, products and goods, that affected the trading result stated on row 10 of the tax return. In the column Acquisition cost fill in the total amount of stock of materials, products and goods purchased from the related person. By stock of materials, products and goods it is meant stock of materials, products and goods in accordance with the legislation governing the accounting depending on the type of a taxpayer.[1]

Instructions to the table **B Transactions with the related person**
   On rows 1 to 4 of the table state the total volume of all transactions of that type as they are recorded in the Accounting, disaggregated according to whether it is a purchase or a sale of the taxpayer. Figures state in thousands of CZK.
Row 1 **Services** – in the column Revenues fill in the total amount of the revenues from the sale of services, which affected the trading result stated on row 10 of the tax return. In the column Costs fill in the total amount of services purchase costs, that affected the trading result stated on row 10 of the tax return. By services it is meant services in accordance with the legislation governing the accounting depending on the type of a taxpayer.[1]
Row 2 **License fees (including software)** – in the column Revenues fill in the total amount of the revenues from sale of license fees, that affected the trading result stated on row 10 of the tax return. In the column Costs fill in the total amount of license fees costs, that affected the trading result stated on row 10 of the tax return. By license fees it is meant license fees in accordance section 19, subsection 7 the Act on Income Taxes.
Row 3 **Interests** – in the column Revenues fill in the total amount of the interest revenues from provided financial credit instruments that affected the trading result stated on row 10 of the tax return. In the column Costs fill in the total amount of interest costs

from received financial credit instruments, that affected the trading result stated on row 10 of the tax return. Fill in also interest costs and revenues resulting from cash pooling.

Row 4 **Total volume of other transaction** – fill in the total amounts of revenues and costs in relation to the related person, not included in other rows of this annex and affecting the trading result stated on row 10 of the tax return.

Instructions to the table **C Transactions with the related person**

On rows 1 to 3 of the table state a total volume of all transactions of that type as they are recorded in the accounting, according to whether these transactions are received or paid by the taxpayer.

Row 1 **Financial credit instruments** – in the column Received fill in the total amount of received financial credit instruments, to the last day of the taxable period, from which interests were paid during the taxable period. In the column Paid fill in the total amount of rendered financial credit instruments, to the last day of the taxable period, from which interests were received in the taxable period. State also the credit financial instruments where the agreed interest was other than positive. Do not state cash-pooling operations.

Row 2 **Shares of profit** – in the column Received fill in the amount of received profit share. In the column Paid fill in the amount of paid profit share. By profit shares it is meant profit shares according to section 34 of the Act no. 90/2012 Coll., Act on Business Corporations as amended, including advances on profit share payments.

Row 3 **Other parts of equity** – in the column Increase fill in the amount representing an increase of other parts of equity. In the column Decrease fill in the amount representing a decrease of other parts of equity.

Row 4 **Providing gratuitous performance** – fill in whether or not there was carried out a transaction of providing gratuitous performance with the related person. Advertising and promotional items according to section 25 subsection 1 letter t) of the Act on Income Taxes are not considered as gratuitous performance.

Row 5 **Receiving gratuitous performance** – fill in whether or not there was carried out a transaction of receiving gratuitous performance with the related person. Advertising and promotional items according to section 25 subsection 1 letter t) of the Act on Income Taxes are not considered as gratuitous performance.

Row 6 **Using of cash-pooling** (intercompany pooling of funds) – fill in whether or not a taxpayer uses cash-pooling.

Row 7 **Financial and bank guarantees - recieved*)** – fill in whether or not a taxpayer recieved guarantee or is in recieved guarantee from related parties. Both financial and bank guarantees under section 2029 to section 2039 of Act No. 89/2012 Coll., The Civil Code, as amended, are understood.

Row 8 **Financial and bank guarantees - provided*)** – fill in whether or not a taxpayer provided guarantee or is in provided guarantee from related parties. Both financial and bank guarantees under section 2029 to section 2039 of Act No. 89/2012 Coll., The Civil Code, as amended, are understood.

Instructions to the table **D Liabilities and receivables towards the related person without financial credit instruments**

On rows 1 to 4 fill in the total volume of all liabilities and receivables including cash-pooling as they are recorded in the accounting at the end of the last and the current period. The data for the period for which the tax return is filed and for the preceding period are reported. By liabilities and receivables it is meant liabilities and receivables according to the legislation governing accounting, depending on the type of taxpayer[1]). Data are expressed in thousands of CZK.

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[1] Act no. 563/1991 Coll., on Accounting, as amended.

Decree no. 500/2002 Coll., which implements certain provisions of Act no. 563/1991 Coll., on Accounting, as amended, for reporting entities that are businesses maintaining double-entry bookkeeping, as amended

Decree no. 501/2002 Coll., which implements certain provisions of Act no. 563/1991 Coll., on Accounting, as amended, for accounting units that are banks and other financial institutions, as amended

Decree no. 502/2002 Coll., which implements certain provisions of Act no. 563/1991 Coll., on Accounting, as amended, for accounting units that are insurance companies, as amended

Decree no. 503/2002 Coll., which implements certain provisions of Act no. 563/1991 Coll., on Accounting, as amended, for health insurance companies, as amended

Decree no. 504/2002 Coll., which implements certain provisions of Act no. 563/1991 Coll., on Accounting, as amended, for accounting units whose main activity is not business/entrepreneurship, if they keep a double-entry bookkeeping, as amended

Decree no. 410/2009 Coll., which implements certain provisions of Act no. 563/1991 Coll., on Accounting, as amended, for some selected accounting units