


FY2018 Tax Calculation of		ON Semiconductor, a.s.			
Source: General ledger as at: 31.12.2018					
Tab. F r. 1		Total revenues			18 027 460,56
Tab. F r. 2		Total costs			17 028 652,48
r. 100		Accounting profit (+) / loss (-) based on GL			998 808,08
Items increasing the tax base					
Row of tax return	Account	Description			Amount
r. 140	51810	Rent expenses for rental of tangible and intangible assets, including royalties which were not settled by end of taxable period and were not considered within provisions.			7 672,38
r. 140	51860	Expenses for advisory services (e.g. audit, tax, accounting and payroll advisory) and legal services which were not settled by end of taxable period and were not considered within provisions.			1 400,00
r. 140	51862	Part of commission fee for mediation of the employees exceeding 20% of the value of the mediated trade is treated as tax non-deductible item.			6 858,92
r. 150	55120	We understand that the Company decided to interrupt tax depreciation of fixed tangible assets in 2018. Therefore, the difference between higher accounting depreciation of fixed assets and zero tax depreciation of tangible fixed assets amounting EUR 357 287,27 represents the item increasing Company's tax base in 2018.			357 287,27
	55140				
	55142				
	55143				
	55145				
		Depreciation of low value fixed assets in the amount of EUR 0 and intangible assets in the total amount of EUR 2 694,07 were treated as tax deductible expenses (up to maximal amount of respective accounting depreciation) as no interruption of tax depreciation is possible for these categories of assets.			
Tab. A r. 3	50140	We understand that Company does not keep proper records on fuel consumption in the Company. Due to this fact, the entire amount of fuel expenses represents tax non-deductible costs.			44 847,65
Tab. A r. 6	51310 51862	Representation costs are treated as tax non-deductible expenses in the full amount.			137 763,98
Tab. A r. 8	54310	Donations given by the Company are treated as tax non-deductible costs in the full amount.			2 121,82
r. 180	55145	Difference between higher net book value and lower tax residual value of assets subject to liquidation without supporting documentation.			30 071,15
Tab. A r. 10	32310 45910	Creation of accruals for items (bonuses, etc.) which are treated in 2018 as tax non-deductible are items increasing the Company's tax base.			788 014,49
r. 180	51870	The loss from services relating the distribution of meal in own canteen is tax deductible only to 55%. Therefore, we treated 45% of total costs decreased by total revenues generated from canteen amounting EUR 7 030,80 as tax non-deductible.			7 030,80
Tab. A r. 16	52720	Contributions for the alimentation of employees that exceed the statutory limit are treated in 2018 as tax non-deductible and are increasing the Company's tax base. The amount include also catering during Company's events and several contribution to employees which are increasing tax base.			67 154,52
r. 200		TOTAL			1 450 222,98
Items decreasing the tax base					
Row of tax return	Account	Description			Amount
r. 290	32310 45910	Release of accruals treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.			593 079,34
r. 290	55170	Release of provisions to fixed tangible assets treated as tax non-deductible in previous tax periods represents item decreasing the Company's tax base.			31 494,52
r. 290	64810	Release of a state grant for acquisition of the long-term assets againsts the recognized taxable income is be excluded from tax base because of interrupted tax depreciation in the current taxable period.			7 007,91
r. 300		TOTAL			631 581,77
r. 400		Tax base (+)/tax loss (-)			1 817 449,29
r. 410		Tax loss deduction			-1 817 449,29
r. 500		Adjusted tax base (r. 400 - r. 410)			0,00
r. 510		Tax rate			21%
r. 800		Tax liability (rounded down to EUR cents)			0,00
r. 920		Tax licence from the preceding tax periods to be credited in the current tax period			0,00
r. 1000		Tax liability after credit of tax licence			0,00
r. 1010		Tax prepayments paid in the taxation period - Art. 42 (until the deadline for filing the CITR)			0,00
r. 1020		Withholding tax treated as tax guarantee - Art. 44			0,00
r. 1030		Withholding tax treated as tax prepayment - Art. 43 (6),(7)			0,00
r. 1040		Total tax advances			0,00
r. 1100/r. 1101		Tax due (+) or Tax overpayment (-):			0,00
r. 1110		Tax for purposes of tax prepayments acc. Art. 42			0,00
		Monthly FY2018 CIT advance payments			-
		Quarterly FY2018 CIT advance payments			-
Part IV		2% donation			0,00
		1% donation			0,00