



Tax Policy

Atrium Ljungberg AB

(Resolved at the Board meeting on 16/05/2023)

Purpose

Atrium Ljungberg works with sustainable urban development and our ambition is to create long-term value growth for shareholders and society, as well as new and existing customers. The Tax Policy is based on Atrium Ljungberg’s core values and has been produced to guide our employees on how Atrium Ljungberg works with tax issues.

The goal is for Atrium Ljungberg to be a reliable, long-term and responsible member of society that consistently complies with laws and regulations and that, when required, transparently balances shareholder interests with public interests.

- The Group does not have any operations or units outside Sweden.

Document owner

Atrium Ljungberg’s Tax Policy is to be revised regularly and adopted by the company’s Board at least once a year. The CFO is the document owner and responsible for this policy.

Our Tax Policy includes the following:

Atrium Ljungberg will strive to ensure that the correct tax is paid at the correct time.

Tax management is to be seen as an integral part of Atrium Ljungberg’s business decisions and general risk management, including brand and reputational risks.

Atrium Ljungberg does not acquire operations to obtain any tax benefits, but because they fit into the company’s business model.

The Group shall have an ethical, legal and businesslike approach to taxes, which means that Atrium Ljungberg shall not operate in grey areas or engage in aggressive tax planning. Aggressive tax planning relates to any transactions that could put at risk the company’s reputation and standing as a responsible stakeholder in society.

Any contact with the Swedish Tax Agency and other authorities must be carried out in the spirit of openness and transparency. The company will openly describe the principles that guide its tax management and the tax that has to be paid. In cases where the rules and regulations are unclear or ambiguous, interpretation is to be based on the spirit of the law, and Atrium Ljungberg is to act proactively and transparently through open claims, an application for advance notification or other dialogue with the Swedish Tax Agency.

Breaches of this policy

Any breaches of this policy must be reported to the company’s General Counsel, who will in turn notify the CEO.