



**Appendix N**  
for "Rules of procedure for  
the Board of Atrium Ljungberg AB"

## **Tax policy Atrium Ljungberg AB**

(Resolved at the Board meeting on 14/05/2025)

### **Purpose**

Atrium Ljungberg works with sustainable urban development and is committed to creating long-term value growth for shareholders, society and both existing and new customers. The Company's tax policy is based on Atrium Ljungberg's fundamental values and is intended to guide our employees in Atrium Ljungberg's approach to tax issues.

The goal is for Atrium Ljungberg to be a reliable, long-term and responsible player in society, always acting in accordance with applicable laws and regulations and, where necessary, balancing shareholder interests with the interests of society in a transparent manner.

At present, the group has no activity and no business units outside Sweden, which means that the group adheres primarily to Swedish tax legislation.

### **Document owner**

Atrium Ljungberg's tax policy shall be regularly revised and adopted at least once annually by the Company's Board of Directors. 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 shall be reported to the Company's General Counsel, who in turn will notify the CEO.