

# TAX POLICY BRAVIDA GROUP

Bravida wants to be recognised as a reliable, long-term and responsible corporate citizen, which at all times acts in accordance with applicable laws and regulations and which balances the shareholder's interest with the public interest in a transparent way. The purpose of this tax policy, which has been adopted by the Board of Directors, is to ensure a clear framework for tax management within the Bravida Group. The Tax Policy applies to all Bravida entities and employees and it defines principles for tax compliance and reporting, transfer pricing and tax risk management. The Tax Policy covers all taxes, including Corporate Income Tax, VAT, Social Security Contributions and Customs Duty.

## Compliance

The Bravida Group shall comply with the tax laws and regulations in all countries where it operates. Tax compliance is a matter of legal adherence and responsible business behavior. Tax compliance therefore requires consideration of both the wording and the spirit of the law.

## Prudence

Where tax laws and regulations are unclear, prudence shall be observed by applying a high standard of professional integrity to maintain The Bravida Group's reputation as a compliant taxpayer contributing to society wherever operations take place.

## Transparency

The Bravida Group strives to comply with domestic and international tax reporting requirements and shall act transparently towards Tax Authorities, by providing them with all relevant information requested to assess the Group's compliance with tax laws and regulations.

## Transfer pricing

The Bravida Group seeks to ensure that taxes are paid where value is created by adhering to applicable transfer pricing rules and guidelines as developed by the OECD and other standard setting and regulatory bodies.

## Risk profile in relation to tax

The Bravida Group has a conservative approach to tax and a corresponding risk profile. This means that the group strives to limit the tax risks that exist at the same time that the business must be conducted in an efficient manner.

## Tax management

The Bravida Group has a business-oriented approach to its tax costs but does not engage in aggressive tax planning. Aggressive tax planning refers to transactions that have no business purpose other than to reduce taxes or transactions that could jeopardise the company's reputation and reputation as a responsible corporate citizen.

## About the policy

The tax policy is approved by the Board of Directors of Bravida Holding AB.

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