



PREVENTION OF TAX EVASION POLICY

Adopted by the Board of Directors of Samhällsbyggnadsbolaget i Norden AB ("SBB") on 2022-04-27

Revised 2021-06-07

Introduction

Tax evasion is defined as illegal acts committed with the purpose of avoiding tax payments. This includes all taxes and national insurance contributions.

Our Principle

Tax evasion practices is never tolerated by SBB. This includes SBB's own operation as well as business partners or other persons associated with SBB. SBB expects the same high standards from suppliers, contractors, and other partners.

Practices

Payments should never be made with cash.

Payments should only be made to the negotiated partner and never to a third party.

No payments should be made to bank accounts where the name of the recipient is hidden.

Any employee must report any suspicion or knowledge of tax evasion practices by any person associated with SBB to his or her line manager as soon as he or she becomes aware of it.

SBB should always co-operate with the tax authorities as well as other national authorities.

Risks of breaches of this Policy shall always be assessed in procurement processes, transactions and property development processes.

The Board of Directors' audit committee will appoint an external auditor that will review SBB's fulfilment of tax obligations annually.

Reported or suspected breaches are taken seriously and are investigated accordingly. Confirmed breaches of this Policy will be met by disciplinary actions such as warning, dismissal, or report to the police.

To be read in conjunction with:

- SBB Code of Conduct
- SBB Whistle-blower Policy