

14 January 2022

TAX POLICY

for SameSystem A/S, CVR no. 31 48 79 27

1. OBJECTIVE AND SCOPE

- 1.1 SameSystem A/S ("SameSystem") consistently strives to be fully tax compliant, while this tax policy ("Policy") reflects and supports our business.
- 1.2 As a unit subject to taxation under Danish legislation, the purpose of this Policy is to achieve a competitive taxation level in a socially responsible manner. Further, all taxes and charges imposed to SameSystem are paid according to all applicable national and international laws in the countries where SameSystem operates.
- 1.3 SameSystem strives to achieve a taxation level that is comparable to that of similar companies to SameSystem. However, it is the intention of SameSystem to maintain a balanced tax risk profile.
- 1.4 SameSystem seeks to obtain a stable and predictable taxation level taking into consideration the conditions under which SameSystem conducts its business.
- 1.5 When undertaking or launching commercial activities, the primary focus and objective for SameSystem will always be commercial.

2. GOOD TAX PRACTICES

- 2.1 SameSystem is committed to complying with applicable national as well as international tax legislation. SameSystem also aims to mitigate any tax risk in a timely and cost-efficient way. When conducting its business, SameSystem take into account the following principles:
 - SameSystem encourages practices that lead to prevention and reduction of tax risks through internal information.
 - SameSystem adopts our tax positions based on solid economic and/or business reasons or on commonly accepted practices.
 - SameSystem counteracts abusive tax planning schemes and practices.
 - SameSystem complies with the recommendations of good tax practices codes in force in the countries in which SameSystem conducts its business.
 - SameSystem aims for professional and transparent relationships with the tax authorities, and provides true and complete information on its transactions.
 - SameSystem does not use or contrive opaque corporate structures to hide or reduce the transparency of its activities, and SameSystem prevents tax evading activities.
 - We do not operate in tax havens.

- 2.2 In the event of any doubt as to the interpretation of the intention of applicable tax legislation and regulations, SameSystem seeks to clarify material issues by requesting a legally binding advice from the relevant tax authority.

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Adopted by the Board of Directors on 14 January 2022.