

# Tax policy



CASTELLUM

This policy was adopted by the Board of Directors of Castellum AB (publ) on  
29 April 2026

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## 1. Background

Castellum's operations shall be conducted in a responsible manner toward society and our stakeholders – which to a large extent includes the company's view on tax.

## 2. Document owner

Castellum's tax policy will be revised on a regular basis and adopted by the Board at least once each year. Castellum's Chief Financial Officer (Christoffer Strömbäck) is the document owner and responsible for the policy.

## 3. Scope

In managing its taxes, Castellum will comply with the company's tax policy which, briefly put, means that Castellum must endeavour to pay the correct taxes in every country where it conducts operations. Castellum continually monitors changes to laws and legal praxis so that taxes are managed in accordance with applicable laws and regulations.

Tax management will be evaluated as an integral part of the company's business decisions and general risk management. This evaluation will also take risks to brand and reputation into consideration.

Castellum will acquire operations not in order to gain tax advantages, but because they are a fit with its business model. In the event of an acquisition, the laws and regulations in force will be complied with.

The company will operate ethically, legally and in a businesslike manner in view of its tax expenses and will not operate in grey zones or engage in aggressive tax avoidance. "Aggressive tax avoidance" pertains to transactions that could risk Castellum's reputation and standing as a responsible societal stakeholder.

Castellum's contact with the tax authorities in the respective countries will be marked by openness and transparency. The company will openly describe the principles that govern its tax governance and the tax that is to be paid to its stakeholders. In cases where regulations are unclear or ambiguous, the spirit of the law will be interpreted and Castellum will be proactive and transparent through open requests, applications for preliminary decisions or alternately in dialogue with the tax authority.

If Castellum identifies complex or unclear tax issues in its day-to-day operations, these are discussed both internally and with external advisors to ensure they are handled correctly and sustainably. The same applies to new legislation and case law that may impact both historical and future transactions.

## 4. Breaches of policy

Any breach of this policy is to be reported to Castellum's compliance function, also serving as the Group's Chief Legal Officer, who will in turn inform the CEO.