



Group Tax Policy

Document owner

Approval

Initially adopted

Date last approved

Date of next review/approval

Applicability

CFO/Head of Group Tax

Board of Directors

24 September 2020

21 September 2023

Q3 2024

Group

Group Tax Policy

1. Purpose

This Policy sets out Viaplay Group's governance framework and tax strategy. The Policy is a dynamic document and will be re-evaluated and revised as required and at least once a year, to ensure it remains relevant and accurate.

2. Target Group

This Group Policy applies to all employees of subsidiaries and entities in which Viaplay Group exercises decisive control (directly or indirectly).

3. Principles

3.1 Tax strategy

Viaplay Group's business is based on commercial considerations, and the tax strategy is founded on our core corporate values as defined globally by Viaplay Group.

Viaplay Group aims to comply with all applicable tax and accounting laws, guidance issued by the relevant tax authorities, as well as international guidelines and principles issued by the Organisation for Economic Cooperation and Development and the United Nations. The core corporate values include a commitment to conduct our business in full compliance with all applicable laws and regulations, observing the spirit as well as the letter of the law, and to achieve high standards of corporate and social responsibility.

Viaplay Group's business is not driven by tax considerations. We aim to pay the right amount of tax in the right country, and consequently apply the arm's length principle when conducting intra-group transactions.

3.2 Tax Risk

Viaplay Group aims to limit its exposure to tax risks by ensuring that there is a clear commercial purpose behind everything that we do. We do not use artificial or abnormal tax structures or schemes, in tax havens or elsewhere, for the purpose of tax avoidance. Any activities undertaken outside of the ordinary course of business require approval by the Group CFO and Head of Group Tax, and controls are in place to escalate tax matters to the Group Board of Directors when necessary. Viaplay Group seeks external advice from tax specialists on an ongoing basis.

3.3 Relationship with governments and tax authorities

Viaplay Group maintains a professional relationship with governments and tax authorities. We seek to be open and transparent in all our dealings, and we work to ensure that all our entities fulfil their tax compliance obligations and supply whatever information is required by local and international authorities in a timely manner.

4. Roles and Responsibilities

- Tax is the responsibility of the Viaplay Group Board of Directors and, as such, is managed by the Board's Audit Committee. The Group CFO has operational responsibility and has assigned day to day responsibility to the Head of Group Tax.
- Viaplay Group's Head of Group Tax is the document owner of this Group Policy and is responsible for its content. He/she is also responsible for maintaining and updating this Group Policy, and for ensuring that it is properly published and enforced.
- Members of the Group Executive Management team are responsible for making sure this Group Policy is communicated and implemented, and that the employees within his/her area of responsibility are familiar with and follow this Group Policy.
- All Viaplay Group employees are individually responsible for reading, understanding and following this Group Policy when applicable. Each employee is encouraged to raise concerns about actual or possible violations of this Group Policy to his/her line manager, one of Viaplay Group's local counsels, Viaplay Group's Head of Group Tax, or via the whistle-blower procedure available on Viaplay Group's intranet.

5. References

- Global Tax Guidelines
- UK Corporate Criminal Offence directive

6. Document History and Change Information

For more details of this Group Policy's document history and change information, see [Appendix 1](#).

Appendix 1 - Document History and Change Information

Version	Revision Date	Change information
1	2020-09-24	Initial Group Policy replacing the current Global Tax Directive. Adding a reference to Global Tax Guidelines.
2	2021-09-21	Minor edit.
3	2022-09-22	Minor edits. Added information in section 3 regarding compliance with applicable laws.
4	2023-09-21	Minor edits. Added reference document in section 5.