



## Sinch Tax Policy

This tax policy (the “Policy”) applies to Sinch AB (publ) and all its directly or indirectly owned subsidiaries from time to time (referred to as “Sinch” or “Sinch Group”), including but not limited to all legal entities incorporated under UK jurisdiction (the “UK Affiliates”<sup>1</sup>). The UK Affiliates regard this Policy as complying with their duty under paragraphs 19(2) and 22(2) of Schedule 19 Finance Act 2016 to publish a tax strategy.

### Tax Strategy

- Sinch believes taxes play a necessary and important role in society and that every corporation has a responsibility to pay all taxes that they owe.
- Sinch wants to take an active part in the development of society and sees tax and tax management as an important part of its contribution.
- Sinch is committed to managing its tax affairs by applying good tax practices and acting transparently, efficiently and responsibly paying taxes, and promoting relations with governments, while avoiding significant risks and unnecessary disputes.

### Tax Compliance

- In accordance with Sinch overarching group Code of Conduct, Sinch is committed to comply with all applicable national, international laws and regulations in the countries where Sinch operate.
- Sinch apply the “arm’s length” principle in its intra-group transactions.
- Sinch adopts its tax position based on solid economic business reasons and commonly accepted practices avoiding abusive tax planning schemes.

### Tax Risk

- Sinch strive to have the highest standards for tax governance.
- Sinch seeks to identify and address tax risks of all corporate taxes in the countries where Sinch operate.
- Sinch has implemented a tax policy for internal controls which govern Sinch approach to identify, manage and mitigate tax risks.
- Identified tax risks are actively managed within an appropriate tax risk framework and control procedures.
- Significant risks are routinely reported to the Audit Committee.

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<sup>1</sup> Sinch UK Ltd, Dialogue Group Ltd, Dialogue Communications Ltd, MessageMedia Europe Limited, Onvoy Ltd and Mailjet SAAS Ltd



- Sinch seek to manage tax risks that are complex or uncertain by obtaining expert advice or by engaging directly with the appropriate tax authority.

#### Tax Efficiency

- Sinch reconcile responsible compliance with our tax policy for internal controls with the commitment to create value for our shareholder.
- Sinch do this through efficient tax management and through a carefully adopted Transfer Pricing Policy.

#### Tax Transparency

- Sinch is committed to the increased expectations on transparency in respect of its communication around tax.
- Sinch continuously works to improve the scope of its communications of its tax affairs.

#### Tax Relations

- Wherever Sinch operate, Sinch seeks to establish and maintain good relationships with local tax authorities and other governmental bodies. Sinch undertakes all dealings with them in a professional, transparent and timely manner.
- These relationships are based on the principles of trust, good faith, professionalism, collaboration, loyalty, and a search for mutual understanding based on reciprocity to facilitate the application of the tax system, increase legal security, and reduce disputes.

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