Tax policy

Introduction

Based in Denmark, ChemoMetec develops, manufactures and markets cell counting and cell analysis equipment.

As a responsible company, ChemoMetec only uses business structures driven by commercial considerations and reflecting our business activities. Accordingly, the group has established a simple legal structure with the various activities placed in legal entities. The group's registrations for legal and tax purposes largely coincide.

The group has no activities in tax havens, and we endeavour to avoid commercial relations with customers or suppliers in such jurisdictions.

The purpose of ChemoMetec's tax policy is to outline the overall framework and guidelines for handling the group's tax payments and to ensure openness and transparency about these matters.

The tax policy applies to all the group's Danish and foreign activities and to its subsidiaries.

Governance

The group's tax policy is approved by the Board of Directors.

The responsibility for managing and handling taxes and for tax-related risk management, including quantification and handling of tax risks, should such arise, lies with the company's CFO, who is under the supervision of the Board of Directors.

The group consults tax advisers in connection with special tax-related matters.

Compliance and risk management

ChemoMetec strives to comply with tax legislation applicable in the countries in which we operate and to pay taxes in accordance with generally accepted international practice.

We prepare and submit the required tax returns and provide complete, accurate and timely information to relevant tax authorities. Due to its size, the group is not subject to the mandatory country-by-country reporting laid down by the OECD and implemented in Danish legislation.

We strive to obtain assurance as to our tax transactions. In connection with particularly complex areas and issues, we seek the requisite external assistance where this is deemed relevant.

ChemoMetec strives to minimise tax risks and actively seeks to identify, quantify, manage and monitor such risks.

The ChemoMetec group's tax matters

ChemoMetec's tax matters primarily concern income tax, VAT, transfer pricing and other types of direct and indirect taxes payable by ChemoMetec in Denmark and abroad.

ChemoMetec generally pay taxes where its income is generated.

Transactions between group entities are performed on an arm's-length basis and in accordance with applicable OECD transfer pricing guidelines.

Relations to the authorities

ChemoMetec wishes to maintain an open dialogue and cooperation with the tax authorities with a view to avoiding unintended tax implications of its transactions for the group. This is achieved, among other things, through open and timely responses to inquiries from the tax authorities, including the provision of documentation, and the seeking of binding advance tax rulings.

Updating of policy

This policy is updated as and when required and at least once annually. It is the responsibility of the Board of Directors to keep the policy updated.

Approved by the Board of Directors on 17. June 2026