

## **REVERSE CHARGE IN VALUE ADDED TAXATION AT LUMO**

We hereby confirm that Lumo Group companies are not businesses meeting the definition specified in Section 8c of the Finnish Value Added Tax Act, as they do not engage in the business activities referred to in paragraph 1 on a regular basis, nor are they resellers of services as referred to in paragraph 2.

For this reason, the reverse charge in value added taxation referred to in Section 8c of the Finnish Value Added Tax Act does not apply to construction services sold to Lumo Group companies.

To request a [statement concerning the company's position](#) as referred to in Section 8c of the Finnish Value Added Tax Act, please e-mail [ostoreskontra@lumo.fi](mailto:ostoreskontra@lumo.fi).

Lumo Homes plc.

Erik Hjelt

CFO