

Alternative performance measures and financial definitions

Alternative performance measures are used to describe the development of operations and to enhance comparability between periods. These are not defined under IFRS but correspond to the methods applied by executive management and Board of Directors to measure the company's financial performance. Alternative performance measures should not be viewed as a substitute for financial information presented in accordance with IFRS but rather as a complement.

The difference between segment reporting according to IFRS is described in greater detail in note 1 in the quarterly report. The difference consists primarily of differences in accounting principles for our own developed housing projects where revenue and profit are recognized over time in segment reporting and at a certain point in time, when homebuyers take possession of their homes, in reporting according to IFRS. For the key ratios, however, the method of calculation is the same in both segment reporting and reporting according to IFRS.

Definition and motivation of use

Calculation at quarterly report January-September 2020

<p>Available liquidity Liquid funds and short-term investments along with unutilized credit facilities, not including unutilized project financing. Shows the Group's available liquidity.</p>	<table> <thead> <tr> <th colspan="2"><u>Reporting according to IFRS</u></th> <th>MSEK</th> </tr> </thead> <tbody> <tr> <td>Liquid funds</td> <td></td> <td>1,408</td> </tr> <tr> <td>Unutilized credit facilities</td> <td></td> <td>6,434</td> </tr> <tr> <td>Available liquidity</td> <td></td> <td><u>7,842</u></td> </tr> </tbody> </table>	<u>Reporting according to IFRS</u>		MSEK	Liquid funds		1,408	Unutilized credit facilities		6,434	Available liquidity		<u>7,842</u>																								
<u>Reporting according to IFRS</u>		MSEK																																			
Liquid funds		1,408																																			
Unutilized credit facilities		6,434																																			
Available liquidity		<u>7,842</u>																																			
<p>Equity per share Equity attributable to shareholders in parent company divided by the number of outstanding shares at the end of the period.</p>	<table> <thead> <tr> <th colspan="2"><u>Reporting according to IFRS</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Equity, MSEK</td> <td></td> <td>12,874</td> </tr> <tr> <td>Less equity attributable to non-controlling interests, MSEK</td> <td></td> <td>-2</td> </tr> <tr> <td>Equity attributable to shareholders in parent company, MSEK</td> <td></td> <td><u>12,872</u></td> </tr> <tr> <td>Number of outstanding shares at the end of the period</td> <td></td> <td>294,962,746</td> </tr> <tr> <td>Equity per share, SEK</td> <td></td> <td>43.64</td> </tr> </tbody> </table>	<u>Reporting according to IFRS</u>			Equity, MSEK		12,874	Less equity attributable to non-controlling interests, MSEK		-2	Equity attributable to shareholders in parent company, MSEK		<u>12,872</u>	Number of outstanding shares at the end of the period		294,962,746	Equity per share, SEK		43.64																		
<u>Reporting according to IFRS</u>																																					
Equity, MSEK		12,874																																			
Less equity attributable to non-controlling interests, MSEK		-2																																			
Equity attributable to shareholders in parent company, MSEK		<u>12,872</u>																																			
Number of outstanding shares at the end of the period		294,962,746																																			
Equity per share, SEK		43.64																																			
<p>Cash flow per share Cash flow per share calculated as the total of the cash flow from current operations and cash flow from investment operations divided by the average number of outstanding shares during the period.</p>	<table> <thead> <tr> <th colspan="2"><u>Reporting according to IFRS</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Cash flow from current operations, MSEK</td> <td></td> <td>5,572</td> </tr> <tr> <td>Cash flow from investment operations, MSEK</td> <td></td> <td>-3,777</td> </tr> <tr> <td>Total cash flow before financing, MSEK</td> <td></td> <td><u>1,795</u></td> </tr> <tr> <td>Average number of outstanding shares</td> <td></td> <td>294,962,746</td> </tr> <tr> <td>Cash flow per share, SEK</td> <td></td> <td>6.09</td> </tr> <tr> <td colspan="3"><u>Segment reporting</u></td> </tr> <tr> <td>Cash flow from current operations, MSEK</td> <td></td> <td>4,739</td> </tr> <tr> <td>Cash flow from investment operations, MSEK</td> <td></td> <td>-3,723</td> </tr> <tr> <td>Total cash flow before financing, MSEK</td> <td></td> <td><u>1,016</u></td> </tr> <tr> <td>Average number of outstanding shares</td> <td></td> <td>294,962,746</td> </tr> <tr> <td>Cash flow per share, SEK</td> <td></td> <td>3.44</td> </tr> </tbody> </table>	<u>Reporting according to IFRS</u>			Cash flow from current operations, MSEK		5,572	Cash flow from investment operations, MSEK		-3,777	Total cash flow before financing, MSEK		<u>1,795</u>	Average number of outstanding shares		294,962,746	Cash flow per share, SEK		6.09	<u>Segment reporting</u>			Cash flow from current operations, MSEK		4,739	Cash flow from investment operations, MSEK		-3,723	Total cash flow before financing, MSEK		<u>1,016</u>	Average number of outstanding shares		294,962,746	Cash flow per share, SEK		3.44
<u>Reporting according to IFRS</u>																																					
Cash flow from current operations, MSEK		5,572																																			
Cash flow from investment operations, MSEK		-3,777																																			
Total cash flow before financing, MSEK		<u>1,795</u>																																			
Average number of outstanding shares		294,962,746																																			
Cash flow per share, SEK		6.09																																			
<u>Segment reporting</u>																																					
Cash flow from current operations, MSEK		4,739																																			
Cash flow from investment operations, MSEK		-3,723																																			
Total cash flow before financing, MSEK		<u>1,016</u>																																			
Average number of outstanding shares		294,962,746																																			
Cash flow per share, SEK		3.44																																			
<p>Net investments Change in the period of the reported value of current assets (CB-OB) plus depreciation and write-downs.</p>																																					

Definition and motivation of use
Calculation at quarterly report January-September 2020

<p>Net debt Interest-bearing liabilities including provisions for pensions less liquid funds and interest-bearing assets.</p>	<table> <tr> <td colspan="2">Reporting according to IFRS</td> <td style="text-align: right;">MSEK</td> </tr> <tr> <td>Interest-bearing long-term liabilities</td> <td></td> <td style="text-align: right;">6,137</td> </tr> <tr> <td>Interest-bearing long-term liabilities, project financing</td> <td></td> <td style="text-align: right;">232</td> </tr> <tr> <td>Interest-bearing current liabilities</td> <td></td> <td style="text-align: right;">2,981</td> </tr> <tr> <td>Interest-bearing current liabilities, project financing</td> <td></td> <td style="text-align: right;">5,505</td> </tr> <tr> <td>- Interest-bearing long-term receivables</td> <td></td> <td style="text-align: right;">-1,183</td> </tr> <tr> <td>- Interest-bearing current receivables</td> <td></td> <td style="text-align: right;">-139</td> </tr> <tr> <td>- Liquid funds</td> <td></td> <td style="text-align: right;">-1,408</td> </tr> <tr> <td>Net debt</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">12,125</td> </tr> <tr> <td colspan="2">Segment reporting</td> <td style="text-align: right;">MSEK</td> </tr> <tr> <td>Interest-bearing long-term liabilities</td> <td></td> <td style="text-align: right;">4,449</td> </tr> <tr> <td>Interest-bearing long-term liabilities, project financing</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Interest-bearing current liabilities</td> <td></td> <td style="text-align: right;">2,596</td> </tr> <tr> <td>Interest-bearing current liabilities, project financing</td> <td></td> <td style="text-align: right;">1,404</td> </tr> <tr> <td>- Interest-bearing long-term receivables</td> <td></td> <td style="text-align: right;">-1,183</td> </tr> <tr> <td>- Interest-bearing current receivables</td> <td></td> <td style="text-align: right;">-139</td> </tr> <tr> <td>- Liquid funds</td> <td></td> <td style="text-align: right;">-1,347</td> </tr> <tr> <td>Net debt</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">5,780</td> </tr> <tr> <td colspan="2">Reconciliation between IFRS and segment reporting</td> <td></td> </tr> <tr> <td>Net debt according to IFRS</td> <td></td> <td style="text-align: right;">12,125</td> </tr> <tr> <td>Interest-bearing receivables</td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Additional IFRS 16 Leases</td> <td></td> <td style="text-align: right;">-1,206</td> </tr> <tr> <td>Project financing, sold part of housing projects</td> <td></td> <td style="text-align: right;">-4,333</td> </tr> <tr> <td>Annehem Fastigheter</td> <td></td> <td style="text-align: right;">-806</td> </tr> <tr> <td>Net debt according to segment reporting</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">5,780</td> </tr> </table>	Reporting according to IFRS		MSEK	Interest-bearing long-term liabilities		6,137	Interest-bearing long-term liabilities, project financing		232	Interest-bearing current liabilities		2,981	Interest-bearing current liabilities, project financing		5,505	- Interest-bearing long-term receivables		-1,183	- Interest-bearing current receivables		-139	- Liquid funds		-1,408	Net debt		12,125	Segment reporting		MSEK	Interest-bearing long-term liabilities		4,449	Interest-bearing long-term liabilities, project financing		-	Interest-bearing current liabilities		2,596	Interest-bearing current liabilities, project financing		1,404	- Interest-bearing long-term receivables		-1,183	- Interest-bearing current receivables		-139	- Liquid funds		-1,347	Net debt		5,780	Reconciliation between IFRS and segment reporting			Net debt according to IFRS		12,125	Interest-bearing receivables		-	Additional IFRS 16 Leases		-1,206	Project financing, sold part of housing projects		-4,333	Annehem Fastigheter		-806	Net debt according to segment reporting		5,780
Reporting according to IFRS		MSEK																																																																										
Interest-bearing long-term liabilities		6,137																																																																										
Interest-bearing long-term liabilities, project financing		232																																																																										
Interest-bearing current liabilities		2,981																																																																										
Interest-bearing current liabilities, project financing		5,505																																																																										
- Interest-bearing long-term receivables		-1,183																																																																										
- Interest-bearing current receivables		-139																																																																										
- Liquid funds		-1,408																																																																										
Net debt		12,125																																																																										
Segment reporting		MSEK																																																																										
Interest-bearing long-term liabilities		4,449																																																																										
Interest-bearing long-term liabilities, project financing		-																																																																										
Interest-bearing current liabilities		2,596																																																																										
Interest-bearing current liabilities, project financing		1,404																																																																										
- Interest-bearing long-term receivables		-1,183																																																																										
- Interest-bearing current receivables		-139																																																																										
- Liquid funds		-1,347																																																																										
Net debt		5,780																																																																										
Reconciliation between IFRS and segment reporting																																																																												
Net debt according to IFRS		12,125																																																																										
Interest-bearing receivables		-																																																																										
Additional IFRS 16 Leases		-1,206																																																																										
Project financing, sold part of housing projects		-4,333																																																																										
Annehem Fastigheter		-806																																																																										
Net debt according to segment reporting		5,780																																																																										
<p>Orders received The sum of orders received during the period. Measures how new orders replace produced work. In our own developed housing projects tenant-owned housing associations/residential limited companies are considered external customers.</p>																																																																												
<p>Order backlog The value at the end of the period of the remaining income in ongoing production plus orders received yet to be produced. Order backlog is based on segment reporting.</p>																																																																												

Definition and motivation of use
Calculation at quarterly report January-September 2020

<p>Earnings per share Profit for the period attributable to shareholders in parent company divided by the average number of outstanding shares during the period.</p>	<p><u>Reporting according to IFRS</u> Profit for the period, MSEK 1,452 Less profit for the period attributable to non-controlling interests, MSEK 0 Profit for the period attributable to shareholders in parent company, MSEK 1,452 Average number of outstanding shares 294,962,746 Earnings per share, SEK 4.92</p> <p><u>Segment reporting</u> Profit for the period, MSEK 1,293 Less profit for the period attributable to non-controlling interests, MSEK 0 Profit for the period attributable to shareholders in parent company, MSEK 1,293 Average number of outstanding shares 294,962,746 Earnings per share, SEK 4.38</p>
<p>Return on equity Profit of the rolling 12 month period attributable to shareholders in the parent company divided by the average (last four quarters) equity attributable to shareholders in the parent company. The measurement is used to create an efficient business and a rational capital structure and show how the Group has increased shareholder's equity.</p>	<p><u>Reporting according to IFRS</u> Profit for the period, MSEK 2,105 Average equity, MSEK Q3 2020 12,872 Q2 2020 12,041 Q1 2020 11,559 Q4 2019 11,557 48,029 / 4 12,007 Return on equity, % 17.5</p> <p><u>Segment reporting</u> Profit for the period, MSEK 1,913 Average equity, MSEK Q3 2020 12,635 Q2 2020 12,850 Q1 2020 12,348 Q4 2019 12,477 50,310 / 4 12,578 Return on equity, % 15.2</p>

Definition and motivation of use
Calculation at quarterly report January-September 2020

<p>Return on capital employed Pre-tax profit of the rolling 12 month period with the addition of financial expenses in percent of the average (last four quarters) capital employed. The measurement is used to measure capital efficiency and to allocate capital for new investments and show the Group's earning capacity independent of financing.</p>	<p>Reporting according to IFRS</p> <table border="0"> <tr> <td>Pre-tax profit, MSEK</td> <td style="text-align: right;">2,637</td> </tr> <tr> <td>Financial expenses, MSEK</td> <td style="text-align: right;">280</td> </tr> <tr> <td>Total profit, MSEK</td> <td style="text-align: right; border-top: 1px solid black;">2,917</td> </tr> <tr> <td>Average capital employed, MSEK</td> <td></td> </tr> <tr> <td>Q3 2020</td> <td style="text-align: right;">27,729</td> </tr> <tr> <td>Q2 2020</td> <td style="text-align: right;">28,829</td> </tr> <tr> <td>Q1 2020</td> <td style="text-align: right;">25,830</td> </tr> <tr> <td>Q4 2019</td> <td style="text-align: right;">26,336</td> </tr> <tr> <td></td> <td style="text-align: right;">108,724 / 4</td> </tr> <tr> <td>Return on capital employed, %</td> <td style="text-align: right;">27,181 10.7</td> </tr> </table> <p>Segment reporting</p> <table border="0"> <tr> <td>Pre-tax profit, MSEK</td> <td style="text-align: right;">2,398</td> </tr> <tr> <td>Financial expenses, MSEK</td> <td style="text-align: right;">217</td> </tr> <tr> <td>Total profit, MSEK</td> <td style="text-align: right; border-top: 1px solid black;">2,615</td> </tr> <tr> <td>Average capital employed, MSEK</td> <td></td> </tr> <tr> <td>Q3 2020</td> <td style="text-align: right;">21,086</td> </tr> <tr> <td>Q2 2020</td> <td style="text-align: right;">22,390</td> </tr> <tr> <td>Q1 2020</td> <td style="text-align: right;">19,927</td> </tr> <tr> <td>Q4 2019</td> <td style="text-align: right;">21,617</td> </tr> <tr> <td></td> <td style="text-align: right;">85,020 / 4</td> </tr> <tr> <td>Return on capital employed, %</td> <td style="text-align: right;">21,255 12.3</td> </tr> </table>	Pre-tax profit, MSEK	2,637	Financial expenses, MSEK	280	Total profit, MSEK	2,917	Average capital employed, MSEK		Q3 2020	27,729	Q2 2020	28,829	Q1 2020	25,830	Q4 2019	26,336		108,724 / 4	Return on capital employed, %	27,181 10.7	Pre-tax profit, MSEK	2,398	Financial expenses, MSEK	217	Total profit, MSEK	2,615	Average capital employed, MSEK		Q3 2020	21,086	Q2 2020	22,390	Q1 2020	19,927	Q4 2019	21,617		85,020 / 4	Return on capital employed, %	21,255 12.3
Pre-tax profit, MSEK	2,637																																								
Financial expenses, MSEK	280																																								
Total profit, MSEK	2,917																																								
Average capital employed, MSEK																																									
Q3 2020	27,729																																								
Q2 2020	28,829																																								
Q1 2020	25,830																																								
Q4 2019	26,336																																								
	108,724 / 4																																								
Return on capital employed, %	27,181 10.7																																								
Pre-tax profit, MSEK	2,398																																								
Financial expenses, MSEK	217																																								
Total profit, MSEK	2,615																																								
Average capital employed, MSEK																																									
Q3 2020	21,086																																								
Q2 2020	22,390																																								
Q1 2020	19,927																																								
Q4 2019	21,617																																								
	85,020 / 4																																								
Return on capital employed, %	21,255 12.3																																								
<p>Interest coverage ratio Pre-tax profit items plus interest expenses in relation to interest expenses. The measurement shows how well interest expenses can be covered.</p>	<p>Reporting according to IFRS</p> <table border="0"> <tr> <td>Pre-tax profit, MSEK</td> <td style="text-align: right;">1,835</td> </tr> <tr> <td>Interest expenses, MSEK</td> <td style="text-align: right;">152</td> </tr> <tr> <td>Total, MSEK</td> <td style="text-align: right; border-top: 1px solid black;">1,987</td> </tr> <tr> <td>Interest coverage ratio, multiple</td> <td style="text-align: right;">13.1</td> </tr> </table>	Pre-tax profit, MSEK	1,835	Interest expenses, MSEK	152	Total, MSEK	1,987	Interest coverage ratio, multiple	13.1																																
Pre-tax profit, MSEK	1,835																																								
Interest expenses, MSEK	152																																								
Total, MSEK	1,987																																								
Interest coverage ratio, multiple	13.1																																								
<p>Operating margin Operating profit as a percentage of net sales.</p>	<p>Reporting according to IFRS</p> <table border="0"> <tr> <td>Operating profit, MSEK</td> <td style="text-align: right;">1,980</td> </tr> <tr> <td>Net sales, MSEK</td> <td style="text-align: right;">43,863</td> </tr> <tr> <td>Operating margin, %</td> <td style="text-align: right;">4.5</td> </tr> </table> <p>Segment reporting</p> <table border="0"> <tr> <td>Operating profit, MSEK</td> <td style="text-align: right;">1,716</td> </tr> <tr> <td>Net sales, MSEK</td> <td style="text-align: right;">41,993</td> </tr> <tr> <td>Operating margin, %</td> <td style="text-align: right;">4.1</td> </tr> </table>	Operating profit, MSEK	1,980	Net sales, MSEK	43,863	Operating margin, %	4.5	Operating profit, MSEK	1,716	Net sales, MSEK	41,993	Operating margin, %	4.1																												
Operating profit, MSEK	1,980																																								
Net sales, MSEK	43,863																																								
Operating margin, %	4.5																																								
Operating profit, MSEK	1,716																																								
Net sales, MSEK	41,993																																								
Operating margin, %	4.1																																								
<p>Net debt/equity ratio Interest-bearing net debt in relation to equity. Shows financial position.</p>	<p>Reporting according to IFRS</p> <table border="0"> <tr> <td>Net debt, MSEK</td> <td style="text-align: right;">12,125</td> </tr> <tr> <td>Equity, MSEK</td> <td style="text-align: right;">12,874</td> </tr> <tr> <td>Net debt/equity ratio, multiple</td> <td style="text-align: right;">0.9</td> </tr> </table> <p>Segment reporting</p> <table border="0"> <tr> <td>Net debt, MSEK</td> <td style="text-align: right;">5,780</td> </tr> <tr> <td>Equity, MSEK</td> <td style="text-align: right;">12,637</td> </tr> <tr> <td>Net debt/equity ratio, multiple</td> <td style="text-align: right;">0.5</td> </tr> </table>	Net debt, MSEK	12,125	Equity, MSEK	12,874	Net debt/equity ratio, multiple	0.9	Net debt, MSEK	5,780	Equity, MSEK	12,637	Net debt/equity ratio, multiple	0.5																												
Net debt, MSEK	12,125																																								
Equity, MSEK	12,874																																								
Net debt/equity ratio, multiple	0.9																																								
Net debt, MSEK	5,780																																								
Equity, MSEK	12,637																																								
Net debt/equity ratio, multiple	0.5																																								

Definition and motivation of use
Calculation at quarterly report January-September 2020

<p>Equity/assets ratio Equity as a percentage of total assets at the end of the period. Shows financial position.</p>	<p><u>Reporting according to IFRS</u></p> <table> <tr> <td>Equity, MSEK</td> <td>12,874</td> </tr> <tr> <td>Total assets, MSEK</td> <td>47,150</td> </tr> <tr> <td>Equity/assets ratio, %</td> <td>27.3</td> </tr> </table> <p><u>Segment reporting</u></p> <table> <tr> <td>Equity, MSEK</td> <td>12,637</td> </tr> <tr> <td>Total assets, MSEK</td> <td>39,473</td> </tr> <tr> <td>Equity/assets ratio, %</td> <td>32.0</td> </tr> </table>	Equity, MSEK	12,874	Total assets, MSEK	47,150	Equity/assets ratio, %	27.3	Equity, MSEK	12,637	Total assets, MSEK	39,473	Equity/assets ratio, %	32.0																																													
Equity, MSEK	12,874																																																									
Total assets, MSEK	47,150																																																									
Equity/assets ratio, %	27.3																																																									
Equity, MSEK	12,637																																																									
Total assets, MSEK	39,473																																																									
Equity/assets ratio, %	32.0																																																									
<p>Capital employed for the Group Total assets at the end of the period less non-interest-bearing operating liabilities and provisions. The measurement is used to measure capital utilization and its effectiveness.</p>	<table> <tr> <td colspan="2"><u>Reporting according to IFRS</u></td> <td>MSEK</td> </tr> <tr> <td>Total assets</td> <td></td> <td>47,150</td> </tr> <tr> <td>- Deferred tax liabilities</td> <td></td> <td>-111</td> </tr> <tr> <td>- Other long-term liabilities</td> <td></td> <td>-1,367</td> </tr> <tr> <td>- Other current liabilities</td> <td></td> <td>-17,943</td> </tr> <tr> <td>Capital employed</td> <td></td> <td><u>27,729</u></td> </tr> <tr> <td colspan="2"><u>Segment reporting</u></td> <td>MSEK</td> </tr> <tr> <td>Total assets</td> <td></td> <td>39,473</td> </tr> <tr> <td>- Deferred tax liabilities</td> <td></td> <td>-99</td> </tr> <tr> <td>- Other long-term liabilities</td> <td></td> <td>-1,438</td> </tr> <tr> <td>- Other current liabilities</td> <td></td> <td>-16,850</td> </tr> <tr> <td>Capital employed</td> <td></td> <td><u>21,086</u></td> </tr> <tr> <td colspan="2"><u>Reconciliation between IFRS and segment reporting</u></td> <td></td> </tr> <tr> <td>Capital employed according to IFRS</td> <td></td> <td>27,729</td> </tr> <tr> <td>IFRS 16, additional leases</td> <td></td> <td>-1,202</td> </tr> <tr> <td>Housing projects, sold part</td> <td></td> <td>-3,467</td> </tr> <tr> <td>Annehem Fastigheter</td> <td></td> <td>-1,974</td> </tr> <tr> <td>Internal items</td> <td></td> <td>-</td> </tr> <tr> <td>Capital employed according to segment reporting</td> <td></td> <td><u>21,086</u></td> </tr> </table>	<u>Reporting according to IFRS</u>		MSEK	Total assets		47,150	- Deferred tax liabilities		-111	- Other long-term liabilities		-1,367	- Other current liabilities		-17,943	Capital employed		<u>27,729</u>	<u>Segment reporting</u>		MSEK	Total assets		39,473	- Deferred tax liabilities		-99	- Other long-term liabilities		-1,438	- Other current liabilities		-16,850	Capital employed		<u>21,086</u>	<u>Reconciliation between IFRS and segment reporting</u>			Capital employed according to IFRS		27,729	IFRS 16, additional leases		-1,202	Housing projects, sold part		-3,467	Annehem Fastigheter		-1,974	Internal items		-	Capital employed according to segment reporting		<u>21,086</u>
<u>Reporting according to IFRS</u>		MSEK																																																								
Total assets		47,150																																																								
- Deferred tax liabilities		-111																																																								
- Other long-term liabilities		-1,367																																																								
- Other current liabilities		-17,943																																																								
Capital employed		<u>27,729</u>																																																								
<u>Segment reporting</u>		MSEK																																																								
Total assets		39,473																																																								
- Deferred tax liabilities		-99																																																								
- Other long-term liabilities		-1,438																																																								
- Other current liabilities		-16,850																																																								
Capital employed		<u>21,086</u>																																																								
<u>Reconciliation between IFRS and segment reporting</u>																																																										
Capital employed according to IFRS		27,729																																																								
IFRS 16, additional leases		-1,202																																																								
Housing projects, sold part		-3,467																																																								
Annehem Fastigheter		-1,974																																																								
Internal items		-																																																								
Capital employed according to segment reporting		<u>21,086</u>																																																								
<p>Capital employed for the business areas Total assets in the business areas at the end of the period reduced by deferred tax recoverables and internal receivables from the internal bank Peab Finans with deductions for non-interest-bearing liabilities, provisions and deferred tax liabilities. The measurement is used to measure capital utilization and its effectiveness for the business areas, and is only presented as a net amount per business area.</p>																																																										