

## **TAX POLICY**

Saab is committed to complying with applicable tax legislation and regulations in the jurisdictions where Saab operates. A transparent and responsible approach to tax is essential for the sustainability of its business, with Saab's aim to be a reliable corporate citizen contributing to society as a taxpayer.

This will be achieved through:

- Paying the correct amount of taxes in the correct country, in a timely manner, protecting the reputation of Saab as well as creating long-term value for stakeholders.
- Avoiding tax planning arrangements with the sole purpose of achieving a tax advantage.
- Pricing cross-border related party transactions in accordance with the OECD Transfer Pricing Guidelines for multinational Enterprises and Tax Administrations, and local transfer pricing legislation and regulations, in such a way that the outcome is aligned with value creation.
- Reviewing transfer pricing documentation on a regular basis, and filing the same to the relevant tax authority in a timely manner, when required.
- Having a transparent, open and professional relationship with local tax authorities and other similar governmental bodies.
- Constantly monitoring the ever-changing tax landscape. Whenever changes are made, Saab seek to adopt the new approach, adapt to the same, and improve internal processes, instructions and guidelines to ensure compliance, whilst mitigating potential tax exposures and risks.

Micael Johansson

President and CEO, Saab AB

Saab serves the global market with world-leading products, services and solutions within military defence and civil security. Saab has operations and employees on all continents around the world. Through innovative, collaborative and pragmatic thinking, Saab develops, adopts and improves new technology to meet customers' changing needs.

