

## Össur's Tax Policy

Össur's core values, honesty, frugality and courage, are a strong foundation for the corporate culture and business strategy. These core values also serve as a strong foundation for Össur's tax strategy. Based on its corporate social responsibility, Össur acts with integrity towards all stakeholders involved directly and indirectly with the company. As a high profile medical device company, Össur acknowledges that paying tax is an important part of the Company's economic impact and contribution to society as taxes fund social investment.

### **Tax Strategy**

Össur seeks to obtain a competitive tax level in a responsible way and as a general rule, Össur pays corporate taxes in the countries it operates in. This means doing business in a way that meets expectations for good corporate citizenship and, paying taxes where profits are earned in accordance with prevailing national and international tax rules. We manage our tax affairs responsibly and transparently and we only undertake tax planning which aligns with our commercial and economic activities. We will not engage in artificial transactions which have the sole aim of reducing tax. We make fair, accurate and timely disclosure in correspondence and returns, and respond to queries and information requests in a timely manner. We provide all relevant information when requested to do so. If we discover errors in tax returns or correspondence with tax authorities, we disclose and correct them promptly.