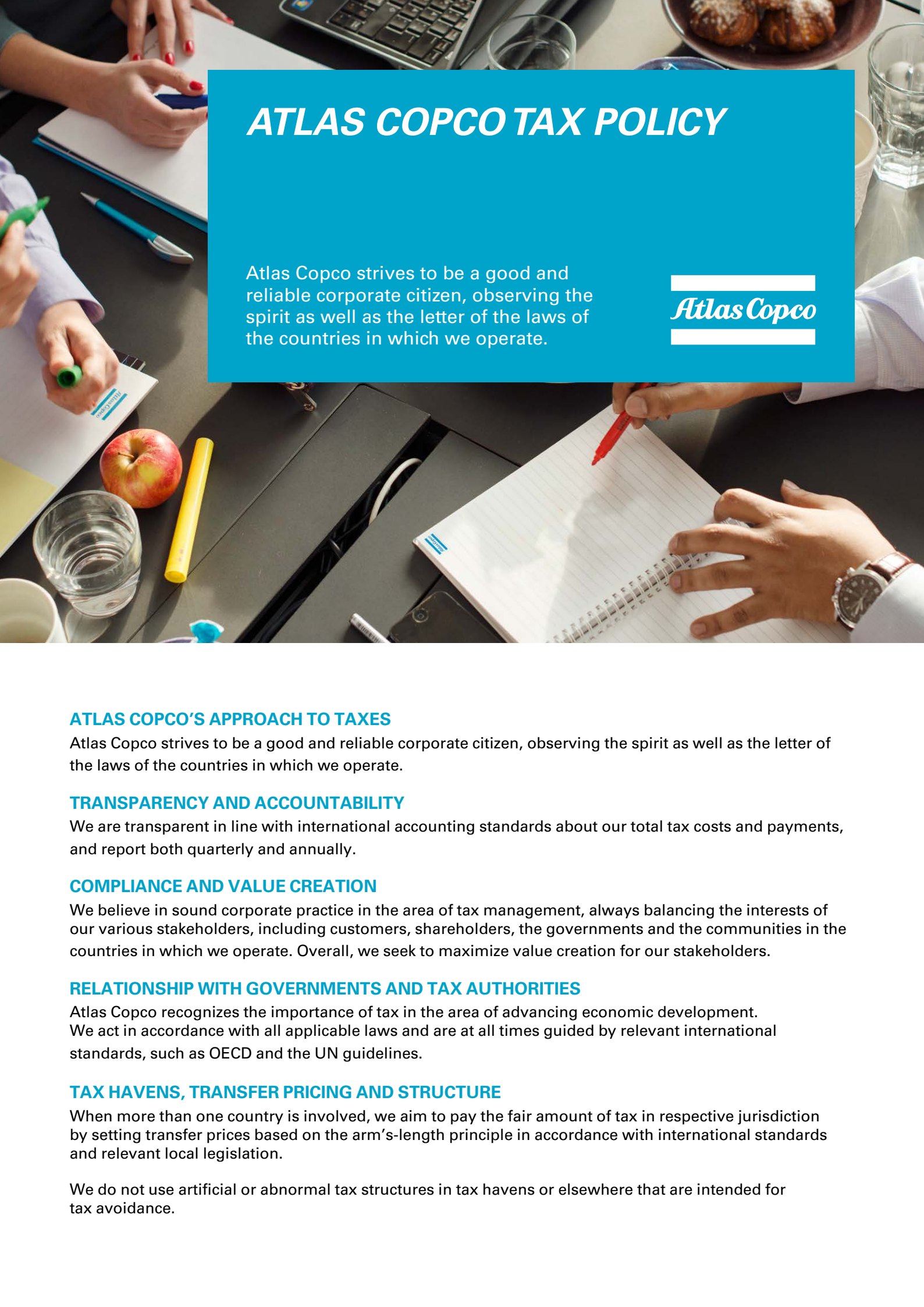




ATLAS COPCO TAX POLICY

Atlas Copco strives to be a good and reliable corporate citizen, observing the spirit as well as the letter of the laws of the countries in which we operate.



Atlas Copco

ATLAS COPCO'S APPROACH TO TAXES

Atlas Copco strives to be a good and reliable corporate citizen, observing the spirit as well as the letter of the laws of the countries in which we operate.

TRANSPARENCY AND ACCOUNTABILITY

We are transparent in line with international accounting standards about our total tax costs and payments, and report both quarterly and annually.

COMPLIANCE AND VALUE CREATION

We believe in sound corporate practice in the area of tax management, always balancing the interests of our various stakeholders, including customers, shareholders, the governments and the communities in the countries in which we operate. Overall, we seek to maximize value creation for our stakeholders.

RELATIONSHIP WITH GOVERNMENTS AND TAX AUTHORITIES

Atlas Copco recognizes the importance of tax in the area of advancing economic development. We act in accordance with all applicable laws and are at all times guided by relevant international standards, such as OECD and the UN guidelines.

TAX HAVENS, TRANSFER PRICING AND STRUCTURE

When more than one country is involved, we aim to pay the fair amount of tax in respective jurisdiction by setting transfer prices based on the arm's-length principle in accordance with international standards and relevant local legislation.

We do not use artificial or abnormal tax structures in tax havens or elsewhere that are intended for tax avoidance.