Samsara – Tax Policy

Prepared by Samsara Tax

Tax Policy
This publication, published in respect of FY27, is intended to satisfy Samsara Networks Limited's requirements to publish its tax strategy under paragraph 19(2) of Schedule 19 of the UK Finance Act 2016.

This tax strategy applies to Samsara, Inc., a U.S. Corporation, along with its direct and indirect subsidiaries (the "Group"). The Tax Strategy has been approved by the Board of Directors of Samsara Networks Limited (the "Board").

Introduction
Samsara is the pioneer of the Connected Operations Cloud – an open platform that connects the people, devices, and systems of some of the world's most complex operations, allowing them to develop actionable insights and improve their operations. Our mission is to increase the safety, efficiency, and sustainability of the operations that power the global economy.

Samsara is committed to ethics, compliance, and integrity in its operations. Our core values and principles are central to how we conduct business with our customers and partners, and how we foster a culture of inclusivity, teamwork, trust, and respect.

Tax Objective

The Group's tax objective is to efficiently manage Samsara's tax affairs in compliance with all laws in the jurisdictions in which the business operates. This includes:

- Enablement and support of Samsara's overall commercial objectives and business strategy.
- Balancing stakeholder interests, including shareholders, employees, tax authorities and customers.
- Complying with Samsara's Operating Principles and Code of Conduct, which govern the standards of behaviour expected within the Samsara Group.

Tax Strategy

This publication documents the Group's approach with respect to tax risk. It summarises the level of risk the Group is prepared to accept for UK taxation, how the Group manages risks in relation to tax affairs, the Group's attitude towards tax planning, and the approach towards dealings with HM Revenue & Customs ("HMRC").

The level of risk in relation to UK taxation that the Group is prepared to accept:

The Group is committed to full compliance with all tax laws in the jurisdictions in which it operates.

Samsara's Vice President of Tax, who reports to the Group's Chief Financial Officer, has overall responsibility for the Group's tax strategy and the management of tax risk within the Group. The Vice President of Tax is also a Director of Samsara Networks Limited, providing oversight of UK taxes at the local Board level.

Samsara's tax risk appetite, both in the UK and at a global level, is commensurate with the overall size and tax profile of the Group. Given the increasing volume and variety of tax obligations, tax risks inevitably arise in relation to compliance arrangements and interpretation of tax law.

The approach of the Group to risk management and governance arrangements in relation to UK taxation:

The Vice President of Tax is supported by a team of in-house tax professionals in the UK and US who are responsible for the day-to-day management of the Group's tax affairs and compliance. Whilst it is impossible to eliminate all risk, the Group's strategy is designed to mitigate it by:

- Adopting a compliance review process segregating duties between a local preparer, regional reviewer and final review at the Group level;
- Employing an experienced, qualified and trained in-house tax team with personnel who are responsible for maintaining current knowledge of legislative changes in the jurisdictions that they are responsible for;
- Maintaining documented processes and controls to support the tax compliance cycle and submission of tax returns;
- Implementing internal audits of tax controls mechanisms, including reporting on audit results to the Samsara Inc. Audit Committee;
- Engaging external advisors where specialist knowledge is required;
- Fostering an open, honest and collaborative relationship with tax authorities including HMRC.

The attitude of the Group towards tax planning (so far as affecting UK taxation):

Effective tax planning is a strategic imperative that can significantly influence a business's financial health and operational efficiency. Samsara's tax planning, including for the UK, is driven by a commercial objective in support of Samsara's overall business purpose. The Group may execute tax planning utilising the various allowances, reliefs, and incentives available under existing UK statutory legislation.

Tax evasion (or the facilitation thereof) is not tolerated.

The approach of the Group towards its dealings with HMRC:

Samsara operates a culture of openness, transparency and collaboration in its approach to dealing with HMRC. Samsara is committed to:

- Ensuring that all correspondence and tax returns are timely and include fair and accurate disclosure.

- Being open and transparent with regards to governance and tax planning matters.
- Ensuring a reasonable interpretation of all tax statute and guidance such that it is in line with the spirit as well as the letter of the law.