

N.B. The English text is an in-house translation.

The Board of Directors' statement pursuant to Chapter 19 Section 22 of the Swedish Companies Act

The Board of Directors has proposed that the extraordinary general meeting to be held on 21 June 2021 resolves to authorize the Board of Directors to acquire 600,000 own class C shares of Tobii AB (publ). The Board of Directors considers, in view of what is stated below, that the resolution to acquire own shares is justifiable with respect to the requirements that the business' nature, scale and risk place on the amount of equity, as well as the need for Tobii to strengthen the balance sheet, liquidity and position as a whole. The Board of Directors has also taken into account the requirements of the group's business, scope and risk place on the group's equity requirement and need for the group to strengthen its balance sheet, liquidity and position as a whole.

Equity

The Board of Directors considers that the equity of Tobii will be of sufficient amount after the proposed acquisitions, taking into account the business, scope and the risks that the business is associated with and the current economic situation, historical development and forecasts for Tobii as well as for the market.

Need of strengthening of the balance sheet, liquidity and position as a whole

The Board of Directors has made a comprehensive assessment of Tobii's financial position and its ability to, in the long term, fulfil its undertakings. As stated in Tobii's annual report for the financial year of 2020, the non-restricted equity of Tobii as per 31 December 2020 was SEK 1,303,547.

The proposed acquisitions do not affect Tobii's ability to in due time fulfil its present and anticipated financial obligations or Tobii's ability to implement planned investments.

The Board of Directors has also considered other known matters that may affect Tobii's financial position and that have not been considered within the scope of the above mentioned. No other matter that would make the proposed acquisitions unjustifiable has been identified during such analysis.

Danderyd in May 2021
Tobii AB (publ)
The Board of Directors