



## Elmos Semiconductor SE ESG Policies

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| Section:                 | Governance   |
| Chapter:                 | Compliance   |
| Policy:                  | Import and export  |
| Coverage:                | Elmos Group  |
| Supported UN SDGs:       |     |
| Addressed GRI Standards: | 204  |

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To comply with applicable laws and regulations as well as internal rules and guidelines, Elmos has set up a compliance management system (CMS). It includes the Code of Conduct for employees as well as the Code of Conduct for suppliers and business partners. We expect law-abiding behavior from all our stakeholders, including appropriate mechanisms for compliance with country-specific import and export regulations. Regarding our business partners, our General Purchase Conditions apply additionally. These also demand law-abiding behavior and regulate topics such as proof of origin, invoicing, and formal acceptance.

Within our quality management system, which has been certified according to IATF 16949, additional specific work and procedural instructions define the handling of imports and exports.

A procedural instruction on **imports** defines and describes the in-house implementation of the requirements for the **proper import of goods from third countries**. The procedural instruction as well as the accompanying documents define, among other things, the maintenance of customs tariff numbers, the implementation of import customs clearance and customs controlling, as well as the corresponding responsibilities.

A procedural instruction on **exports** defines and describes the in-house implementation of the requirements for the **proper export of goods to third countries**. The procedural instruction as well as the accompanying documents define, among other things, the maintenance of relevant data, the preparation of export documents (which is subject to regulations including the German Foreign Trade and Payments Act (Außenwirtschaftsgesetz, AWG) and the Foreign Trade and Payments Ordinance (Außenwirtschaftsverordnung, AWV)), the control of the export note and the corresponding responsibilities. In addition, a procedural instruction on **export control** outlines the internal implementation of the requirements of **European and international export control law**, including the associated responsibilities, in particular with regard to dual-use goods, software and technologies with a dual use, i.e. which can serve both civil and military purposes. In this regard, the Management Board appoints - in writing - a member of the Management Board to the Federal Department of Economics and Export Control (BAFA) to be responsible for exports (Export Officer). Reporting to the Export Officer is the Elmos Export Management Team (EEMT). This team is the control staff for foreign trade matters consisting of representatives of relevant departments such as logistics, supply chain, sales, finance, and purchasing. The four pillars of export control - product-related, use-related, country-related and person-related export control - ensure compliance with dual use regulations, embargoes and economic sanctions.

Elmos is an Authorized Economic Operator (AEO-F). We ensure safety and security along the supply chain and are considered particularly reliable and trustworthy. In addition, we benefit from a simplified customs procedure. Exports can be processed directly without going through the export customs office and can thus be processed faster and more efficiently.

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| <b>ESG policies</b>           | Compliance management system (CMS)                            |
| <b>Accompanying documents</b> | Code of Conduct for Employees                                 |
|                               | Code of Conduct for Suppliers and Business Partners           |
| <b>Additional documents</b>   | <a href="#">Quality and Certificates on the Elmos Website</a> |

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