

## TAX POLICY

### ams OSRAM Group

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We acknowledge that tax payments make a crucial contribution to the common good and significantly help achieve sustainability goals. Therefore, in our tax policy, we consider the interests of various stakeholders and strive to ensure that the group's taxes and tax risks are managed to provide a sustainable outcome.

With this in mind, the following Tax Policy applies:

- Our top priority is to ensure compliance with all relevant tax laws, rules, and regulations in all jurisdictions we operate. We are committed to declaring and paying all taxes and duties on time, as well as consistently meeting our reporting and disclosure obligations.
- We are committed to responsible tax planning that adheres to legal requirements. We avoid arrangements that would lead to an advantage not intended by the law. Our guiding principle is: "Tax follows Business", which means we pay taxes where the actual economic value is generated. We are committed to ensure transparency in our transactions and accurately represent their substance. We neither shift tax bases nor value created to low-tax jurisdictions or use so-called tax havens to gain tax benefits. Intercompany transactions are carried out in accordance with the arm's length principle respectively in accordance with relevant OECD guidelines.
- We proactively manage our tax risks through a tax risk management system that we continuously monitor and improve. If we identify weaknesses or errors, we address them and take appropriate measures. Tax risks are also integrated into our overall enterprise risk management processes, ensuring that our tax risk management system is closely aligned with our general risk management practices.
- By closely integrating the tax function with other areas of the company, we aim to ensure that tax matters are adequately considered in internal processes. We also strive to ensure that employees involved in tax-relevant decisions possess the necessary tax knowledge.
- Our relationships with tax authorities are characterized by respectful and cooperative interaction. We are committed to provide information completely, correctly, and in a timely manner. We communicate different legal positions openly and transparently and, if necessary, pursue them by using legal means after considering the principle of proportionality. We strive to gain certainty by obtaining binding rulings. Where possible, we consider agreements with tax authorities on cooperative audits (such as an agreement in Germany on timely tax audits).
- This Tax Policy is aligned with our corporate and business conduct guidelines and approved (and owned) by the Management Board of ams OSRAM group.