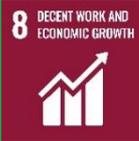




## Elmos Semiconductor SE ESG Policies

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Section:	Governance
Chapter:	Compliance
Policy:	Compliance management system (CMS)
Coverage:	Elmos Group
Supported UN SDGs:	    
Addressed GRI standards:	2-27, 205, 404

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Strict compliance with valid laws and all of the rules and regulations in place at the company is a fundamental principle at Elmos and an important part of the corporate culture. One of the essential tasks of the Management Board as a whole and the members of the Management Board within their individual areas of responsibility is the control and monitoring of compliance within the Group. Elmos has a **compliance management system (CMS)** in place to ensure compliance with applicable laws and statutes as well as all internal rules and guidelines.

The Elmos CMS is a binding Group framework for all employees for the purposes of complying with applicable laws, regulatory requirements, and external and internal frameworks across all business areas. The Elmos CMS is backed by a clear commitment from the entire Management Board and Supervisory Board. The appropriateness of the CMS has been determined in all material respects by an external auditing company in accordance with IDW Auditing Standard 980 "Principles for the Proper Audit of Compliance Management Systems".

Responsibility for decisions regarding rules and measures lies with the Chief Compliance Officer and the compliance committee. In addition to the Chief Compliance Officer, the heads of Finance, Human Resources, Legal Affairs, Investor Relations, and Corporate Development regularly take part in the quarterly meetings. The Chief Compliance Officer investigates potential breaches of compliance and cases of suspicion, which have, for example, been submitted through the (anonymous) digital whistleblower system, and carries out controls regardless of whether suspicion exists. The Chief Compliance Officer reports directly to the Chief Executive Officer and regularly informs the Management Board as a whole about the compliance activities within the Elmos Group.

The Supervisory Board is informed at least once a year about the CMS and all measures of relevance. As part of the efforts to continuously improve the CMS, annual key issues are defined and pursued with special focus. For the purpose of preventing corruption, Elmos approved guidelines on dealing with gifts and invitations and introduced them as binding for all employees, for example. In addition, an **internal auditing** has commenced its work and carries out both non-incident-related and incident-related audits. The evaluation of the audit reports also serves to improve and further develop the CMS.

The **Elmos Code of Conduct** provides orientation for employees with regard to their actions and conduct. All of the rules and principles applying at the company are defined in the Code of Conduct, which is updated regularly and enforced through Group-wide training. Employees also receive training on specific compliance-related topics, such as preventing corruption.

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<b>ESG policies</b>	Employee training Whistleblower system
<b>ESG KPIs</b>	Average hours of training
<b>Accompanying documents</b>	Code of Conduct for Employees Code of Conduct for Suppliers and Business Partners Anti-Corruption Guideline

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