



KYOCERA AVX Components Corporation

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Statement on the Regulation (EU) 2023/956 of 10 May 2023
establishing a carbon border adjustment mechanism ("CBAM")

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Based on the current assessment of Kyocera AVX Component Corporation's EU entities (hereinafter "Kyocera AVX in the EU" import activity, applicable commodity classifications, and relevant CBAM-covered product categories, Kyocera AVX in the EU is not in scope for CBAM declaration obligations for the applicable reporting/declaration period.

CBAM obligations apply to EU importers, or their indirect customs representatives, importing CBAM-covered goods into the EU. The European Commission identifies the CBAM-covered sectors as including cement, iron and steel, aluminum, fertilizers, electricity, and hydrogen.

In addition, Kyocera AVX in the EU does not import CBAM-covered goods in significant or high-volume quantities. Based on the current import assessment, the relevant import volumes fall below the applicable **de minimis threshold**. The European Commission has introduced a mass-based exemption threshold of **50 tonnes per year** for CBAM goods, under which companies importing less than 50 tonnes of CBAM goods annually are exempt from CBAM obligations.

Accordingly, Kyocera AVX in the EU is not required to submit a CBAM declaration at this time. This position is based on the current import volumes, commodity classifications, and applicable CBAM scope rules.

Kyocera AVX in the EU will continue to monitor import flows, product classifications, supplier changes, and regulatory updates, and will reassess the CBAM position if import volumes or product scope change in the future.