IMPORT COMPLIANCE POLICY

Integrity

HARMAN COMPLIANCE
CONNECTED BY INTEGRITY

Purpose

HARMAN International Industries, Inc. and all of its businesses and subsidiaries worldwide ("HARMAN" or the "Company") is committed to complying with all applicable customs and import laws and regulations in every jurisdiction where the Company imports goods.

HARMAN maintains a risk-based Import Compliance Program designed to promote the exercise of reasonable care, accountability, transparency, and continuous improvement throughout the import lifecycle. The Program supports compliance with applicable customs requirements, including tariff classification, customs valuation, country of origin, free trade agreements, trade remedies (including antidumping and countervailing duties), import licensing, Partner Government Agency requirements, and customs recordkeeping.

Customs laws vary by jurisdiction. Where local laws impose more stringent requirements than this Policy, the more restrictive requirement shall apply.

This Policy establishes HARMAN's global framework for import compliance. Export controls and economic sanctions requirements are governed separately under the HARMAN Export Controls & Sanctions Policy.

Scope & Applicability

This mandatory Policy applies to all HARMAN employees, officers, directors, subsidiaries, and third parties acting on behalf of HARMAN, regardless of location, where their responsibilities affect customs or import compliance (collectively, "HARMAN Personnel"). This Policy also applies to customs brokers, freight forwarders, logistics providers, customs consultants, and other representatives involved in import transactions. Non-compliance may, consistent with applicable law, result in disciplinary action up to and including termination.

Policy Statement

HARMAN will not engage in, authorize, or facilitate any import transaction that violates applicable customs or import laws and regulations.

Specifically, the Company will not knowingly:

- Import goods using inaccurate tariff classifications.
- Declare inaccurate customs value.
- Misrepresent country of origin.
- Claim preferential tariff treatment without proper qualification.
- Circumvent antidumping or countervailing duty orders.
- Circumvent import licensing requirements.
- Submit false or misleading customs documentation.
- Conceal assists, royalties, or other dutiable elements.

- Evade customs duties, taxes, quotas, or other import requirements.
- Knowingly provide incomplete or misleading information to customs brokers or government authorities.

HARMAN Personnel must ensure that customs declarations and supporting documentation submitted on behalf of the Company are complete, accurate, timely, and supported by appropriate documentation.

Core Import Compliance Requirements

All HARMAN Personnel involved in import activities are expected to exercise reasonable care and ensure, as applicable, that:

- Imported goods are accurately classified under the applicable customs tariff schedule.
- Customs value is determined using the appropriate valuation methodology and includes all legally required dutiable elements.
- Country of origin determinations are accurate, documented, and supported by applicable origin rules.
- Free Trade Agreement claims are supported by appropriate documentation and qualification analyses.
- Antidumping and countervailing duty applicability is evaluated prior to importation.
- All required import licenses, permits, quotas, registrations, and government approvals have been obtained.
- Partner Government Agency requirements are satisfied prior to importation.
- Customs brokers receive complete and accurate instructions.
- Import declarations and supporting documentation are complete and accurate.
- Errors, omissions, or potential violations are promptly escalated and corrected.
- Product descriptions accurately reflect the nature of the imported goods.
- Customs documentation is retained in accordance with applicable recordkeeping requirements.
- Material changes affecting customs declarations are communicated promptly to Global Trade Compliance.
- Government inquiries, customs examinations, detentions, seizures, penalties, and audit notices are immediately escalated.
- Import transactions are conducted in accordance with applicable internal procedures and required approvals.

Prohibited Transactions & Activities

Unless expressly authorized by applicable law, HARMAN will not engage in import transactions that:

- Circumvent customs duties or taxes.
- Misrepresent the nature, quantity, value, or origin of imported merchandise.
- Improperly claim preferential tariff treatment.
- Circumvent AD/CVD orders or trade remedies.
- Utilize false invoices or supporting documentation.

- Misuse temporary importation procedures.
- Conceal assists, tooling, engineering, royalties, commissions, or other dutiable costs.
- Interfere with customs examinations or government investigations.
- Knowingly import goods produced in violation of applicable forced labor laws.
- Split shipments or structure transactions for the purpose of avoiding customs requirements.
- Falsify or alter import documentation.
- Direct or encourage third parties to violate customs laws on HARMAN's behalf.

High-Risk Areas & Transactions

Certain import activities present elevated compliance risks and require enhanced due diligence and, where appropriate, review by Global Trade Compliance prior to importation.

High-risk transactions include:

- Products subject to antidumping or countervailing duties.
- Products regulated by Partner Government Agencies.
- Complex country of origin determinations.
- Related-party transactions.
- Transfer pricing adjustments affecting customs value.
- First-sale transactions.
- New suppliers or manufacturing locations.
- Mergers, acquisitions, or supply chain restructuring.
- Imports involving temporary import programs.
- Returned merchandise.
- High-duty products.
- Imports involving countries or industries associated with forced labor concerns.

Employees must promptly escalate these transactions whenever uncertainty exists regarding compliance obligations. Additional documentation, approvals, or supporting analysis may be required based on the complexity or risk presented by the transaction.

Due Diligence & Compliance Measures

The effectiveness of HARMAN's Import Compliance Program depends upon ongoing risk assessment, monitoring, and continuous improvement across all import activities.

The Company's compliance program includes:

- Risk-based assessments of import activities.
- Supplier due diligence.
- Product classification governance.
- Country of origin verification.
- Customs valuation reviews.
- Free Trade Agreement qualification procedures.
- Customs broker oversight and management – authorized customs brokers are granted Power

of Attorney by HARMAN Global Trade Compliance.
- Internal audits.
- Transaction testing.
- Employee training.
- Compliance metrics and monitoring.
- Prompt investigation of suspected violations.
- Voluntary disclosures and corrective actions where appropriate.
- Periodic review and enhancement of import compliance controls.
- Monitoring changes to customs laws and regulatory requirements.

Recordkeeping

HARMAN shall maintain complete, accurate, and accessible records supporting import transactions for the applicable statutory retention period.

Records shall be sufficient to substantiate customs declarations and demonstrate compliance with applicable customs laws. Records must be maintained in a manner that permits timely retrieval and demonstrates the basis for customs declarations during audits or government inquiries. Records shall be made available to customs authorities upon lawful request.

Raising Concerns

All HARMAN Personnel must promptly report any potential, suspected, or actual violations of this Policy to their manager, Human Resources, Legal & Compliance at **compliance@harman.com**, or via the HARMAN Speak Up Hotline. All reports will be treated as confidential to the extent possible and as permissible by law. Reports may be made by employees, suppliers, or external stakeholders, and retaliation against good faith reporting is strictly prohibited. The Company will accept and review anonymous reports where permitted by local law.

HARMAN Speak Up Hotline
• Online: speakup.harman.com • By Phone**:** +1 (800) 563-4037 (U.S.); If dialing internationally, please visit the speakup.harman.com click call now and select your country location • By email to compliance@harman.com • Available 24/7 • Reports can be made anonymously (where permitted by law)

Policy Oversight & Questions

The Legal & Compliance Department provides governance and oversight of this Policy. Global Trade Compliance shall periodically evaluate the effectiveness of the Import Compliance Program and recommend enhancements based on audit findings, regulatory developments, risk assessments, and lessons learned.

Questions regarding this Policy should be directed to the Legal & Compliance Department at **compliance@harman.com.**

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