

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **See attachment.**

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ **See attachment.**

Blank lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **See attachment.**

Blank lines for providing other information necessary to implement the adjustment.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Rainer Ule Date ▶ 7/26/24

Print your name ▶ Rainer Ule Title ▶ CEO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

ams-OSRAM AG

Attachment to Form 8937 (Report of Organization Action Affecting Basis of Securities)

Part I, Line 11

ISIN: AT0000A18XM4 (shares), CH1305590544 (rights).

Swiss Security Number (*Valorenummer*): 24924656 (shares), 130559054 (rights).

Part II, Line 14

Pursuant to a rights offering (the “**Rights Offering**”), existing shareholders of ams-OSRAM AG (the “**Company**”) (other than the Company or its subsidiaries with respect to existing shares that are treasury shares) after the close of trading on SIX on November 21, 2023, received one right per each existing share held (the “**Rights**”). The Company’s existing shares (“**Existing Shares**”) started trading “Ex-Rights” on November 22, 2023 and the Rights exercise period and trading period began on that date. Four Rights granted the holder thereof the right to purchase 11 offered shares (“**Offered Shares**”) against the payment of CHF 1.07 per Offered Share (the “**Subscription Price**”). The rights were tradable for the period between November 22, 2023 and December 4, 2023. Rights not exercised by December 6, 2023 expired null and void without compensation.

Part II, Line 15

Although the matter is not free from doubt, the receipt of the Rights by a U.S. shareholder pursuant to the Rights Offering should be treated as a non-taxable distribution with respect to such U.S. shareholder’s existing shares (“**Existing Shares**”) and the remainder of this discussion assumes that such treatment is respected.

Because on the date of the distribution the fair market value of the Rights received by each U.S. shareholder was 15 per cent. or more of the fair market value of the Existing Shares with respect to which the Rights were received, then except to the extent the U.S. shareholder allowed the Rights to expire without selling or exercising them, the U.S. shareholder’s tax basis in its Existing Shares must be allocated between such Existing Shares and the Rights in proportion to their fair market values on the date of the distribution. Assuming that the trading prices indicated in the response to Line 16 properly represent the fair market value of the Rights and the Existing Shares on November 22, 2023, the first day of trading for the Rights and the Existing Shares (ex-Rights), 42.86% of a U.S. shareholder’s tax basis in each Existing Share should be allocated to the Right received with respect thereto.

If a U.S. shareholder allowed the Rights to expire without selling or exercising them and did not receive any proceeds with respect thereto, the U.S. shareholder would not have recognized any loss upon the expiration of the Rights. In that case, any tax basis that was allocated by the U.S. shareholder from its Existing Shares to the Rights would instead remain with the Existing Shares.

The information contained herein does not constitute tax advice and does not consider any U.S. shareholder’s particular circumstances. U.S. shareholders should refer to the discussion in the prospectus for the Rights Offering dated November 20, 2023 (the “**Prospectus**”) under “Taxation – 22.4 Taxation in the United States” for further information, and consult their own tax advisors regarding the proper treatment of the receipt of the Rights and the consequences of the Rights Offering in their particular circumstances.

Part II, Line 16

The opening price of the Existing Shares on November 22, 2023 was CHF 1.60, and the opening price of the Rights on that same date was CHF 1.20. Assuming such prices properly represent the

fair market values of the Existing Shares and the Rights, respectively, on November 22, 2023, the combined fair market value of each Existing Share and the Right issued with respect thereto was CHF 2.80. Based on these prices, each Right represented 42.86% of the combined fair market value of each Existing Share and Right received with respect to such Existing Share. Accordingly, assuming such prices properly represent the fair market values of the Existing Shares and the Rights on November 22, 2023, each U.S. shareholder should allocate 42.86% of its tax basis in the Existing Shares to the Rights received with respect thereto (subject to the discussion above regarding a U.S. shareholder which allowed its Rights to expire without selling or exercising them).

Part II, Line 17

Internal Revenue Code Section 305 and 307, and Treasury Regulations Section 1.307-1 and 1.307-2.

Part II, Line 18

A U.S. shareholder will recognize a loss on the sale or other taxable disposition of the Rights to the extent that such U.S. shareholder's tax basis in the Rights exceeds the amount realized from the sale or other taxable disposition, in each case as determined in U.S. dollars.

As described above, no loss is recognized if the Rights expired unexercised. No loss is recognized on the exercise of the Rights.

Part II, Line 19

The Rights exercise period and trading period commenced on November 22, 2023, and accordingly any basis adjustment is reportable in the U.S. shareholder's taxable year which includes November 22, 2023. For calendar year taxpayers, the reportable taxable year is 2023.

Please refer to "Taxation – 22.4 Taxation in the United States" in the Prospectus for a summary of certain U.S. federal income tax consequences of the receipt, exercise, expiration and disposition of the Rights pursuant to the Rights Offering, as well as the acquisition, ownership and disposition of the Offered Shares.

U.S. shareholders of the Company should consult their tax advisors as to the tax consequences of the Rights Offering in their particular circumstances.