

Subject: Notification of Change to Importer of Record (IOR) Responsibility for goods entering the United Kingdom (UK) and European Union (EU)

Dear Customers,

Electralloy has updated our importation and logistics framework for goods entering the United Kingdom and European Union. Effective **January 1, 2026** we have transitioned from an Electralloy managed **Only Representative (OR)** program to a customer managed **Importer of Record (IOR)** responsibility program for all shipments to the United Kingdom and European Union.

Under this updated model, **our customer will serve as the Importer of Record** for importation of goods into the UK or EU member states. This means that your organization will assume responsibility for compliance with local laws, regulations, and customs requirements including:

- Customs declarations and filings
- Payment of duties, VAT, and associated import charges
- Compliance with EU product, safety, and regulatory requirements
- Maintenance of import documentation and records
- Coordination with customs authorities and brokers

Product from Electralloy is now quoted, sold and shipped based on:

- Delivery terms: FCA Electralloy, Oil City, PA USA (Incoterms® 2020).
- Buyer arranges freight and acts as Importer of Record in the destination country/region.
- Buyer, or Buyer's nominated entity, is responsible for all UK REACH and/or EU REACH compliance obligations associated with import.
- Electralloy will provide SDS and applicable material information upon request.

Effective January 17, 2023, Electralloy material meets EU Electrical "RoHS" and contains no "WEEE" relevant substances.

Sincerely,



Joseph. C. Paparone II
Export Compliance Manager
Electralloy / G. O. Carlson, Inc.