

POLICY STATEMENT OF
NORDEX SE AND
NORDEX ENERGY SE & CO. KG
PURSUANT TO THE GERMAN
SUPPLY CHAIN DUE
DILIGENCE ACT (GSCA)



AIM, PURPOSE AND SCOPE

The document includes the Policy Statement required by the German Supply Chain Act (GSCA, Lieferkettensorgfaltspflichtengesetz – LkSG) of Nordex SE and its subsidiaries, and Nordex Energy SE & Co. KG (together: the Nordex Group)

It describes how the Nordex Group fulfils and implements the GSCA due diligence obligations. In an updated version later in 2024, it will present the results of the risk analysis and subsequent measures.

VALIDITY

Global <input checked="" type="checkbox"/>	Europe <input type="checkbox"/>	International <input type="checkbox"/>
Countries	//	
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Responsible department	Sustainability	
Owner	Bernd Bruhns (Human Rights & Environmental Officer)	
Author	Bernd Bruhns (Human Rights & Environmental Officer)	



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INTRODUCTION

In line with the United Nations Guiding Principles on Business and Human Rights (UNGPs), we at the Nordex Group are committed to the United Nations Universal Declaration of Human Rights, the International Labour Organisation's (ILO) core labour standards and the ILO's Declaration on the Fundamental Principles and Rights at Work. We follow the OECD Guidelines for Multinational Enterprises, as well as international legislation wherever we operate. The details of our commitment are laid out in our Human Rights Policy.

This policy statement addresses the requirements of the German Supply Chain Due Diligence Act (GSCA, Lieferkettensorgfaltspflichtengesetz – LkSG), which is applicable to Nordex SE and Nordex Energy SE & Co. KG¹ from 01.01.2024. The statement lays out:

- The human rights- and environment-related expectations that the Nordex Group has towards its employees and suppliers,
- the Nordex Group's GSCA-related governance structure,
- the due diligence processes that Nordex SE has established for the Nordex Group to identify and minimize risks and to end potential violations of human rights and the environment in its own business area and at suppliers, and
- the prioritized human rights and environmental risks and violations that have been identified as well as the preventive and remedial measures taken.

We at the Nordex Group are fully committed to comply with the GSCA requirements and to support the protection of human rights and the environment – not only in our own operations, but also along our value chain.

¹ Nordex SE, its subsidiaries within the scope of GSCA, and Nordex Energy SE & Co. KG are together referred to as "Nordex Group" further on in this document.



1. SCOPE OF THE DOCUMENT

The Nordex Group is a group of companies which is globally active, and with several hundred subsidiaries in Germany and abroad, focussing on the development, distribution and installation of wind energy turbines.

Within the Nordex Group, two entities are directly subject to GSCA:²

- 1. Nordex SE**, as holding company acc. to sec. 1 (3) GSCA, including its subsidiaries, which are controlled by Nordex SE.
- 2. Nordex Energy SE & Co. KG**, having more than 1,000 employees acc. to sec. 1 (1) GSCA.

Based on board resolutions of Nordex SE and Nordex Energy SE & Co. KG from June 2023, Nordex SE implements the GSCA requirements for its subsidiaries, which are subject to GSCA, and for Nordex Energy SE & Co. KG.

The current document includes the Policy Statement of Nordex SE and its subsidiaries, and Nordex Energy SE & Co. KG. It presents the results of the risk analysis and subsequent measures separately from each other, under no. 4 of this document.

Nordex SE incl. its subsidiaries, and Nordex Energy SE & Co. KG report separately on the fulfilment of their GSCA due diligence obligations.

2. THE NORDEX GROUP'S EXPECTATIONS TOWARDS EMPLOYEES AND SUPPLIERS REGARDING THE PROTECTION OF HUMAN RIGHTS AND THE ENVIRONMENT

The Nordex Group is committed to respecting human rights and protecting the environment. It does not tolerate any violations of these principles in its own business area and – within its scope of influence – strives to ensure or achieve appropriate human rights conditions and environmental protection by its suppliers.

2.1 Expectations towards employees

The expectations to employees are defined in the [Nordex Group Code of Conduct for Employees](#). It reflects the Nordex Group's values and principles and serves as guidance for Nordex employees. All employees are made aware of these principles and are required to act accordingly. It is fully compatible with the requirements arising from the GSCA implementation, and is applicable to all employees in the Nordex Group's own business area.

2.2 Expectations towards suppliers

The Nordex Group expects its suppliers to commit to the principles in the [Code of Conduct for Contractors and Suppliers](#). It encourages its suppliers to develop and apply

² As of 31. May 2023.



appropriate and effective processes to detect and address risks and violations of human rights and environmental obligations.

3. THE NORDEX GROUP'S APPROACH TOWARDS IMPLEMENTING HUMAN RIGHTS AND ENVIRONMENTAL DUE DILIGENCE

The German Supply Chain Due Diligence Act requires companies to implement appropriate human rights- and environment-related due diligence obligations in their supply chains. Nordex SE and Nordex Energy SE & Co. KG have set-up a robust GSCA governance structure including the definitions of the relevant GSCA-related roles and responsibilities. Further, they have implemented processes to identify and manage human rights and environmental risks³ in their own business areas and at suppliers worldwide.

The implementation of the GSCA requirements is based on the GSCA risk management system. It aims to continuously reduce risks related to human rights and the environment along the Nordex Group's supply chain and own operations. It includes the following key elements:

- Clear assignment of roles and responsibilities for implementation and execution of due diligence obligations, including conduct and monitoring GSCA of risk management,
- Separation of the conduct of risk analysis, definition and implementation of measures and actions, all tasked to GSCA risk managers and GSCA Risk Owners, from additional validation, substantiation, and appropriateness checks by the Human Rights & Environmental Officer.
- Execution of regular and ad-hoc risk analyses in the own business area and in the supply chain,
- Appropriate preventive measures and remedial action responding to risks and violations identified in the own business area and at suppliers,
- A Nordex Group-wide complaints procedure, applying to all entities worldwide,
- Ongoing documentation of the due diligence obligations, and the publication of an annual report to the Federal Office for Economic Affairs and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle, BAFA) that will also be published on the company website,⁴ and
- A policy statement on the Nordex Group's human rights strategy (current document).

³ See Annex.

⁴ The first Nordex SE annual report to BAFA for the year 2024 will be published in the first quarter of 2025.

3.1 GSCA risk management system: Processes, roles, responsibilities

The Nordex Group's GSCA risk management system for improving the human rights and environmental situation is built on a clear and unambiguous assignment of roles and responsibilities for both operational implementation of due diligence and monitoring of GSCA risk management.

Own business area

To analyse, understand, and manage the risks in all companies within the Nordex Group's own business area,⁵ the company has appointed competent staff members as GSCA risk managers and company-specific risk owners. The GSCA risk owners are knowledgeable about the specifics of the regions and the company- and site-specific situations and backgrounds. They are responsible for identifying and assessing risks in their respective areas of responsibility and, if necessary, they implement preventive measures and remedial actions.

The GSCA risk managers ensure the coordinated implementation of the risk management, they consolidate and ensure meaningful results of the risk analysis and support the definition and implementation of measures by the GSCA risk owners. The GSCA risk managers are regular staff members of Nordex SE.

Supply chain

To ensure the appropriate conduct of the analysis of the Nordex Group's supplier base and prioritized suppliers, GSCA-trained risk managers in the Global Sourcing department steer the supply chain risk analysis.

The GSCA risk managers and owners for the Nordex Group's own business area and suppliers have been trained in the human rights and environmental positions that are covered by GSCA, and in the application of the GSCA risk assessment methodology.

The monitoring of the GSCA risk management system is ensured by the Nordex Human Rights & Environment Officer.⁶ The HREO oversees and monitors the effectiveness of the GSCA risk management system, conducts sample testing, and reports to the Management Boards of the Nordex Group at least once a year.

3.2 GSCA risk analysis approach

The Nordex Group has defined a comprehensive methodology to analyze, assess, prioritize and address human rights- and environment-related risks in its supply chain and in its own business area. It addresses the BAFA-recommended approach and is built on the due diligence methodology as laid out in the OECD Due Diligence Guidance for Responsible Business Conduct.⁷

The assessment and the prioritization of risks and violations enable the Nordex Group to get a comprehensive understanding of the companies' GSCA-risk situation, and to

⁵ The term "own business area" describes the comprehensive set of legal entities of Nordex SE incl. its subsidiaries within the scope of GSCA, and Nordex Energy SE & Co. KG. See also 1. Scope of this document. As of 31.05.2023, almost 100 companies are part of the Nordex Group in scope of GSCA.

⁶ Further on: „HREO“.

⁷ [Due Diligence - Organisation for Economic Co-operation and Development \(oecd.org\)](https://www.oecd.org/due-diligence/).



prioritize the risks. This enables the company to manage the risks, and to define, implement and monitor adequate mitigation measures.

3.2.1 Risk analysis: Own business area

For the Nordex Group's own business area, the GSCA-risks are identified by appointed GSCA risk managers and owners at each legal entity. They classify the risks according to their probability of occurrence and the severity of violation in four steps, from low risk up to high risk. They document the results in a risk inventory together with preventive measures and remedial actions, and visualize the overall assessment results in a risk matrix.

3.2.2 Risk analysis: Supply chain

For Nordex SE and its subsidiaries, and for Nordex Energy SE & Co. KG, GSCA risk managers at the Nordex SE Global Sourcing department conduct an abstract risk analysis as first step: They compile a list of all suppliers with whom the Nordex Group had direct contractual relationship ("tier-1 suppliers") within a reporting period of 12 months, and carry out the risk analysis in two steps:

Step 1: Abstract risk analysis

Suppliers with an increased risk exposure (high-risk suppliers) are identified by using internationally recognized country and industry indices. This clarifies whether the Nordex Group has tier-1 suppliers in GSCA high-risk countries or high-risk sectors.⁸

While strictly considering these identification criteria, the risk analysis further prioritizes suppliers by taking into account the Nordex Group's causal contribution ("Verursachungsbeitrag") to the risks, mainly by considering the purchasing volume per supplier.

Applying country risk, sector risk and causal contribution by purchasing volume as criteria, the abstract risk analysis results in the sum of the high-risk tier-1 suppliers of Nordex SE, its subsidiaries, and of Nordex Energy SE & Co. KG.

Step 2: Concrete risk analysis

Identified high-risk suppliers undergo a more specific analysis in order to detect potential GSCA-risks in their own operations or resulting from their activities. The Nordex Group collects the necessary information via questionnaires that it sends to the high-risk suppliers. These are designed to comprehensively address the human rights and environmental positions protected by the GSCA. Based on the answers provided by the suppliers, the Nordex Group's risk managers analyse if concrete GSCA-related risks result from a supplier, taking into account the probability of occurrence and the severity of a potential violation.

3.2.3 Ad-hoc risk analysis

The risk analysis processes described above are executed annually. In addition, risk analyses are carried out on an ad-hoc basis. An ad-hoc risk analysis is triggered by a substantial change in the Nordex Group's business activities or by actual evidence of a possible violation of a human rights or environmental obligation in the Nordex Group's own business area, or at tier-1 suppliers and their suppliers. The starting point for a

⁸ The abstract risk analysis applies the sources of the [BAFA risk database](#).



possible ad-hoc risk analysis is an immediate report to the HREO who will then initiate further steps and/or involve the relevant risk managers.

The HREO reviews the report to understand whether the Nordex Group must expect a significantly changed risk situation in the supply chain, an/or in its own business activities. If no significant change is identified, this result is documented. In case a significant change is identified, the actual ad-hoc risk analysis is initiated by the concerned risk managers for the Nordex Group's relevant company or supplier. They will apply a risk analysis for the relevant entity (see 3.2.1), respectively a concrete supplier risk analysis as described in 3.2.2.

3.3 Preventive measures

To minimize human rights related and environmental risks, the Nordex Group has established preventive measures in its own business area and vis-à-vis suppliers.

In its own business area, the Nordex Group has implemented the following preventive measures:

- **Human rights implementation strategy:** It is defined in the Human Rights Policy, the Code of Conduct for Contractors and Suppliers, the Code of Conduct for Employees, and further topic-specific policies such as the Modern Slavery Policy (upcoming in 2024) and is considering the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. It is applied in the Nordex Group's value-added and support processes, such as in supplier selection, in the risk analysis, and in the complaints procedure. It is manifested in the Nordex Group's values of responsible business conduct and value-based compliance, and is implemented mainly by the processes laid out in the current document.
- **Trainings:** The Nordex Group fosters respect for human rights and environmental topics within the company through regular target group-oriented trainings for its employees. The Nordex Group hereby ensures that the employees have raised awareness to human rights and environmental obligations and its underlying values. In addition, the Nordex Group provides dedicated trainings in the relevant departments to ensure that the GSCA-related risk managers and risk owners have the necessary know-how and background to conduct the tasks assigned to them within the framework of GSCA-risk management.
- **Procurement strategies and practices:** The Nordex Group applies appropriate sourcing strategies and practices that consider human rights and environmental expectations, and that prevent or minimize potential risks in the Nordex Group's supply chain.
- **Risk-based control measures:** To comply with its human rights obligations, values, and implementation strategy, and to minimize related risks efficiently, the Nordex Group conducts risk-based control measures in its own business area.

When selecting suppliers, the Nordex Group considers human rights and environment-related expectations and applies appropriate procurement strategies and practices that prevent from or minimize GSCA risks. This includes:

- **Contractual assurance:** The Nordex Group contractually obliges its tier-1 suppliers to apply the human rights and environment-related expectations of the



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Nordex Group in their operations, including the protected positions as defined by the GSCA. Furthermore, the contractual clauses oblige the suppliers to address human rights and environment-related expectations appropriately along their own supply chains, vis-à-vis their suppliers.

- **Code of Conduct for Contractors and Suppliers:** It defines and communicates the expectations and values regarding human rights and environmental positions to all tier-1 suppliers. The Nordex Group requires acceptance of this Code of Conduct in all suppliers' contracts from 01.01.2024 onwards. The Nordex Group is approaching existing suppliers, which have not yet signed it, or committed to older versions, to sign the current version.⁹
- **Trainings:** The Nordex Group conducts trainings and provides information to suppliers with identified high risks, to raise awareness of GSCA-related positions and risks.
- For **tier-2 suppliers**, the Nordex Group takes appropriate measures on a case-by-case basis if there are actual and substantiated indications of high risks or violations at a tier-2 supplier which came to the attention of the Nordex Group.

At least once a year, as well as on an ad-hoc basis, the Nordex Group HREO reviews the effectiveness of the implemented preventive measures.

3.4 Remedial action

If a violation of human rights or an environment-related position has already occurred or is imminent, the Nordex Group takes appropriate remedial measures without undue delay, both in its own business area and at tier-1 suppliers, to prevent or terminate the violation or to minimize the extent of the violation. The type and scope of remedial measures depend in each case on the specific violation.

At least once a year, as well as on an ad-hoc basis, the Nordex Group's HREO reviews the effectiveness of the implemented remedial actions.

3.5 Complaints procedure

The publicly accessible whistleblowing system of the Nordex Group ("[notify!](#)") allows anyone to confidentially report risks or existing violations of human rights or environmental obligations in the supply chain or in the own business area. Every report made in good faith helps the Nordex Group to identify human rights and environmental risks in the supply chain and its own business area at an early stage, to prevent them from occurring, or to stop or mitigate violations that have already occurred. The Nordex Group encourages everyone to report observations of potential risks.

The reporting channel is available to anyone inside and outside of the Nordex Group, free of charge and accessible at any time to report (potential) risks and violations,

⁹ All Suppliers with purchase volumes above a certain threshold are obliged to sign the Code of Conduct in course of a regular supplier due diligence process.

including those relevant for GSCA,¹⁰ under <https://nordex.whistleblownetwork.net>. It applies the principles of non-disclosure, impartiality, independence and non-retaliation.

The GSCA-rules of procedure have been published in text form and are [publicly available on the Nordex Group's webpage](#). The rules of procedure serve as source of information for any potential whistleblower and provide transparency regarding the process and the protection of the whistleblower.

The Nordex Group reviews the effectiveness of the complaints procedure at least once a year and on an ad-hoc basis.

3.6 Documentation and Reporting

The Nordex Group documents its compliance with the GSCA obligations continuously and prepares related annual reports. These reports are published at the latest four months after the end of the financial year on the company website <https://www.nordex-online.com>, and are available free of charge for a period of seven years.

4. RISK ANALYSIS: RESULTS AND IMPLICATIONS

4.1 Nordex SE: Risk analysis in own business area

In course of 2024, Nordex SE will analyse the risks of the GSCA-protected positions in its own business area, meaning at Nordex SE itself, and in its subsidiaries (see 2.1). This analysis will build on analysis measures which the company has already set up in 2023. Results of the risk analysis, and the ways and measures how the company will address them, will be published in an updated version of this document.

4.2 Nordex SE: Risk analysis of the supply chain

In course of 2024, Nordex SE will analyse the risks of the GSCA-protected positions at its high-risk suppliers, and at the high-risk suppliers of Nordex SE's subsidiaries (see 3.1), applying the methodology described above. The analysis will build on a supplier screening analysis started in 2023. Results of the risk analysis, and the ways and measures how the company will address them, will be published in an updated version of the current document.

4.3 Nordex SE: Ad-hoc risk analysis of the supply chain

By issuing date of this document, no ad-hoc risk analysis had been triggered in the own business area or at suppliers of Nordex SE or its subsidiaries.

4.4 Nordex Energy SE & Co. KG: Risk analysis in own business area

In course of 2024, Nordex Energy SE & Co. KG will analyse the risks of the GSCA-protected positions in its own business area. This analysis will build on analysis

¹⁰ The complaints procedure is aligned with the requirements of the GSCA and applies the relevant BAFA guidance: Bundesamt für Wirtschaft und Ausfuhrkontrolle: „Beschwerdeverfahren organisieren, umsetzen und evaluieren; Handreichung Beschwerdeverfahren nach dem Lieferkettensorgfaltspflichtengesetz“; October 2022; (BAFA Guidelines Organizing, implementing and evaluating complaints mechanisms; Complaints mechanism according to the Supply Chain Due Diligence Act).



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measures which the company has already set up in 2023. Results of the risk analysis, and the ways and measures how the company will address them, will be published in an updated version of this document.

4.5 Nordex Energy SE & Co. KG: Risk analysis of the supply chain

In course of 2024, Nordex Energy SE & Co. KG will analyse the risks of the GSCA-protected positions at its high-risk suppliers, applying the methodology described above. The analysis will build on a supplier screening analysis started in 2023. Results of the risk analysis, and the ways and measures how the company will address them, will be published in an updated version of the current document.

4.6 Nordex Energy SE & Co. KG: Ad-hoc risk analysis of the supply chain

By issuing date of this document, no ad-hoc risk analysis had been triggered in the own business area or at suppliers of Nordex Energy SE & Co. KG.

5. CONTACT

For questions in relation to this policy statement, please contact the Nordex Group Human Rights and Environmental Officer via humanrights@nordex-online.com.

If you have any information about human rights or environmental risks or violations in the Nordex Group's own operations or its suppliers, please use our complaints mechanism "notify!": <https://nordex.whistleblownetwork.net/>.

The Policy Statement of Nordex SE and Nordex Energy SE & Co. KG pursuant to the German Supply Chain Due Diligence Act (GSCA) takes effect from 1 January 2024.

[signature page to follow]



GSCA: Policy Statement of Nordex SE and Nordex Energy SE & Co. KG

Hamburg, 01. January 2024

**Nordex SE
Management Board**

Handwritten signature of José Luis Blanco in blue ink.

José Luis Blanco (CEO)

Handwritten signature of Dr Ilya Hartmann in blue ink.

Dr Ilya Hartmann (CFO)

Handwritten signature of Patxi Landa in blue ink.

Patxi Landa (CSO)

Nordex Energy SE & Co. KG
represented by its sole general partner Nordex SE

Handwritten signature of José Luis Blanco in blue ink.

José Luis Blanco (CEO)

Handwritten signature of Dr Ilya Hartmann in blue ink.

Dr Ilya Hartmann (CFO)

ANNEX: PROTECTED LEGAL POSITIONS IN THE GSCA

The GSCA "**protected legal positions**" ("Geschützte Rechtsgüter") are defined in sec. 2 GSCA and contain a comprehensive list of positions addressing human rights (para. 2) and the environment (para. 3). The protected legal positions are the risk categories which define the scope and extent of the GSCA-related risk analysis of Nordex SE and Nordex Energy SE & Co. KG.¹¹

The GSCA lists twelve **human rights risk categories** which comprise labor and employment related topics, the protection of workers, the protection of livelihoods, and the protection against abuse by security forces. They address, among others but not exclusively, the employees of the Nordex Group and its suppliers as potentially affected parties.

<p>Protection of workers, sec. 2 (2) no. 1-8</p> <ol style="list-style-type: none"> 1. Prohibition of child labor below the minimum permissible age in accordance with the applicable law of the state of employment 2. Prohibition of the worst forms of child labor 3. Prohibition of the employment of persons in forced labor 4. Prohibition of all forms of slavery 5. Prohibition of the disregard of labor protection 6. Prohibition of disregard for freedom of association 7. Prohibition of unequal treatment in employment relationships 8. Prohibition of the withholding of a reasonable wage 	<p>Protection of livelihoods, sec. 2 (2) no. 9-10</p> <ol style="list-style-type: none"> 9. Prohibition of contamination of air, water or soil, and prohibition of causing excessive consumption of water 10. Prohibition of unlawful eviction and unlawful deprivation of land, forest and waters
<p>Catch-all provision, sec. 2 (2) no. 12</p> <ol style="list-style-type: none"> 12. "The prohibition of an act or omission in breach of duty going beyond numbers 1 to 11, which is directly capable of impairing a protected legal position in a particularly serious manner and the unlawfulness of which is obvious on a reasonable assessment of all the circumstances under consideration." 	<p>Protection against abuse through security forces, sec. 2 (2) no. 11</p> <ol style="list-style-type: none"> 11. Prohibition of the hiring or use of private or public security forces that, due to lack of instruction or control, disregard the prohibition of torture or cause injury to life or limb, or interfere with freedom of association

¹¹ A risk is a condition in which, on the basis of factual circumstances, a sufficient probability for a violation of one of the protected positions is imminent (sec. 2 (2) GSCA). A violation is a situation in which the risk has realized.



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The GSCA also lists three **environmental risk categories**, namely handling of mercury, persistent organic pollutants (POPs) and hazardous waste:

Handling of mercury, sec. 2 (3) no. 1-3	Handling of persistent organic pollutants, sec. 2 (3) no. 4-5	Handling of hazardous waste, sec. 2 (3) no. 6-8
<ol style="list-style-type: none"> 1. Prohibition of the manufacture of mercury-added products 2. Prohibition of the use of mercury and mercury compounds in manufacturing processes 3. Prohibition of treatment of mercury waste 	<ol style="list-style-type: none"> 4. Prohibition of the production and use of certain chemical pollutants 5. Prohibition of non-environmentally sound handling, collection, storage and disposal of certain wastes 	<ol style="list-style-type: none"> 6. Prohibition of export of hazardous waste and other waste (according to the Basel Convention) 7. Prohibition of export of hazardous waste depending on state of export and import 8. Prohibition of import of hazardous waste and other waste

* * *