

LIST OF SHAREHOLDINGS OF SALZGITTER AG, SALZGITTER, OF 2023/12/31

in accordance with section 285 No 11 or section 313 para 2 No 1-4 of the German Commercial Code (HGB)

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
1. Consolidated group companies							
a) Domestic							
Hövelmann & Lueg Vermögensverwaltung GmbH, Schwerte	HLG	EUR	5.10	94.90	2,999	0	P&L A.
Salzgitter Flachstahl GmbH, Salzgitter	SZFG	EUR	5.05	94.95	259,902	0	P&L A.
Peiner Träger GmbH, Peine	PTG	EUR	5.18	94.82	99,735	0	P&L A.
DEUMU Deutsche Erz- und Metall-Union Gesellschaft mit beschränkter Haftung, Peine	DMU	EUR	5.10	94.90	24,963	0	P&L A.
BSH Braunschweiger Schrotthandel GmbH, Braunschweig	BSH	EUR		100.00	511	298	
Salzgitter Europlatinen Gesellschaft mit beschränkter Haftung, Salzgitter	SZEP	EUR		100.00	4,886	0	P&L A.
Salzgitter Mannesmann Stahlservice GmbH, Karlsruhe	SMS	EUR		100.00	10,877	0	P&L A.
Ilsenburger Grobblech GmbH, Ilsenburg	ILG	EUR	5.37	94.63	231,039	0	P&L A.
Mannesmann Grossrohr GmbH, Salzgitter	MGR	EUR	5.10	94.90	7,029	0	P&L A.
Salzgitter Mannesmann Grobblech GmbH, Mülheim an der Ruhr	MGB	EUR		100.00	21,965	0	P&L A.
Mannesmannröhren-Werk GmbH, Zeithain	MRWDE	EUR		100.00	14,665	0	P&L A.
Mannesmann Precision Tubes GmbH, Mülheim an der Ruhr	MPTDE	EUR		100.00	136,680	0	P&L A.
Mannesmann Line Pipe GmbH, Siegen	MLP	EUR		100.00	19,838	0	P&L A.
Mannesmann Stainless Tubes GmbH, Mülheim an der Ruhr	MST	EUR		100.00	31,118	0	P&L A.
Salzgitter Mannesmann Stainless Tubes Deutschland GmbH, Remscheid	MSTD	EUR		100.00	33,805	0	P&L A.
Salzgitter Mannesmann Handel GmbH, Düsseldorf	SMHD	EUR	5.10	94.90	121,744	0	P&L A.
Salzgitter Mannesmann International Gesellschaft mit beschränkter Haftung, Düsseldorf	SMID	EUR		100.00	45,112	0	P&L A.
Salzgitter Mannesmann Stahlhandel Gesellschaft mit beschränkter Haftung, Düsseldorf	SMSD	EUR		100.00	22,892	0	P&L A.
Stahl-Center Baunatal Gesellschaft mit beschränkter Haftung, Baunatal	SCB	EUR		100.00	5,583	0	P&L A.

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
a) Domestic							
Universal Eisen und Stahl GmbH, Neuss	UES	EUR	5.10	94.90	27,835	0	P&L A.
KHS GmbH, Dortmund	KHSDE	EUR		100.00	303,964	0	P&L A.
SEITZ ENZINGER Noll GmbH, Bad Kreuznach	SEN	EUR		100.00	7	-5	data according to IFRS
Holstein und Kappert GmbH, Dortmund	HUK	EUR		100.00	-62	-126	P&L A., data according to IFRS
Klöckner Desma Elastomertechnik GmbH, Fridingen	KDE	EUR		100.00	5,167	0	P&L A.
DESMA Schuhmaschinen GmbH, Achim	KDS	EUR		100.00	8,758	0	P&L A.
LFP Logistics for Filling and Packaging GmbH, Dortmund	LFP	EUR		100.00	62	57	P&L A., data according to IFRS, change of name in the financial year
VPS Infrastruktur GmbH, Salzgitter	VPSI	EUR		100.00	25	0	P&L A.
Verkehrsbetriebe Peine-Salzgitter Gesellschaft mit beschränkter Haftung, Salzgitter	VPS	EUR	5.10	94.90	19,784	0	P&L A.
Hansaport Hafенbetriebsgesellschaft mit beschränkter Haftung, Hamburg	HAN	EUR		51.00	5,156	0	P&L A.
HSP Spundwand und Profil GmbH, Schwerte	HSP	EUR		100.00	-47,166	-1,825	
Salzgitter Automotive Engineering Beteiligungsgesellschaft mit beschränkter Haftung, Osnabrück	SZAB	EUR	100.00		23,738	428	
Salzgitter Hydroforming GmbH & Co. KG, Crimmitschau	SZHF	EUR	100.00		1,429	-792	
Salzgitter Hydroforming Verwaltungs GmbH, Crimmitschau	SZHV	EUR		100.00	6,530	0	P&L A.
Salzgitter Forschungswasserkraftanlage Bannetze-Hornbostel GmbH, Salzgitter	SFWB	EUR		100.00	265	23	data according to IFRS
Salzgitter Automotive Engineering GmbH & Co. KG, Osnabrück	SZAE	EUR		100.00	-15,846	-7,470	
Salzgitter Automotive Engineering Verwaltungsgesellschaft mit beschränkter Haftung, Osnabrück	SZAW	EUR		100.00	70	5	data according to IFRS
Salzgitter Automotive Engineering Immobilien GmbH & Co. KG, Osnabrück	SZAI	EUR		100.00	628	373	
Salzgitter Automotive Engineering Immobilien Verwaltungsgesellschaft mit beschränkter Haftung, Osnabrück	SZEV	EUR		100.00	68	5	data according to IFRS
Salzgitter Digital Solutions GmbH, Salzgitter	SZDS	EUR		100.00	3,152	0	P&L A.

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
a) Domestic							
Glückauf Immobilien GmbH, Peine	GIG	EUR	5.19	94.81	30	0	P&L A.
Salzgitter Mannesmann GmbH, Salzgitter	SMG	EUR	100.00		1,597,356	101,479	
Salzgitter Mannesmann Forschung GmbH, Salzgitter	SZMF	EUR		100.00	804	0	P&L A.
Salzgitter Business Service GmbH, Salzgitter	SZBS	EUR		100.00	1,049	0	P&L A.
Salzgitter Klöckner-Werke GmbH, Salzgitter	SKWG	EUR		100.00	888,424	355,429	
RSE Grundbesitz und Beteiligungs-GmbH, Mülheim an der Ruhr	RSE	EUR		100.00	81,287	4,275	
Phoenix Immobilienverwaltungsgesellschaft mbH & Co. KG, Mülheim an der Ruhr	PHOI	EUR		100.00	-17,945	-2,266	
RSE Phoenix Holding GmbH, Mülheim an der Ruhr	PHOH	EUR		100.00	1,155	26	data according to IFRS
Phoenix Office Garden GmbH, Mülheim an der Ruhr	PHOG	EUR		100.00	55	4	data according to IFRS
RSE Projektmanagement Holding-Verwaltungs-GmbH, Mülheim an der Ruhr	RSEGG	EUR		100.00	36	2	data according to IFRS
RSE Projektmanagement Holding GmbH & Co. KG, Mülheim an der Ruhr	RSEPM	EUR		100.00	5,467	766	data according to IFRS
RSE Projektmanagement GmbH, Mülheim an der Ruhr	RSEPA	EUR		100.00	-4,890	-737	data according to IFRS
TELCAT MULTICOM GmbH, Salzgitter	TMG	EUR		100.00	2,996	0	P&L A.
b) Abroad							
Mannesmann Precision Tubes France SAS, Chéu - Saint Florentin	MPTFR	EUR		100.00	6,550	2,766	
Mannesmann Precision Tubes Netherlands B.V., Helmond	MPTNL	EUR		100.00	2,455	3,290	
Mannesmann Precision Tubes Mexico S.A. de C.V., El Salto	MPTMX	USD		100.00	36,276	-27,846	
Salzgitter Mannesmann Stainless Tubes France S.A.S., Montbard	MSTF	EUR		100.00	73,202	1,095	
Salzgitter Mannesmann Stainless Tubes Italia S.r.l., Costa Volpino	MSTI	EUR		100.00	11,891	3,764	
Salzgitter Mannesmann Stainless Tubes USA, Inc., Houston	MSTU	USD		100.00	13,532	459	
Mannesmann SOTEP Stainless Tubes S.A.S., Issoudun	MSTSFR	EUR		100.00	6,638	560	
Salzgitter Mannesmann (Scandinavia) AB, Malmö	SMSC	SEK		100.00	66,152	13,564	data according to IFRS
Salzgitter Mannesmann Staalhandel B.V., Oosterhout	SMNL	EUR		100.00	168,944	-3,932	
Salzgitter Mannesmann International (Canada) Inc., Vancouver	SMIV	CAD		100.00	41,052	5,829	

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b) Abroad							
UNIVERSAL STEEL HOLLAND B.V., SK Papendrecht	USN	EUR		100.00	9,036	1,280	data according to IFRS
UNIVERSAL OCEL spol. s r.o., Prag	UOC	CZK		100.00	75,077	-2,390	data according to IFRS
UNIVERSAL-Stal Sp. z o.o., Gliwice	USP	PLN		100.00	90,111	5,959	data according to IFRS
UNIVERSAL STEEL AMERICA, Inc., Henderson	UESUS	USD		100.00	57,951	7,048	
Salzgitter Mannesmann (Italia) S.r.l., Milano	SMIT	EUR		100.00	5,502	838	data according to IFRS
Salzgitter Mannesmann (France) S.A.R.L., Saint Mandé	SMFR	EUR		100.00	730	325	data according to IFRS
Salzgitter Mannesmann (UK) Ltd., Harrogate	SMUK	GBP		100.00	12,458	409	data according to IFRS
Salzgitter Mannesmann (España) S.A., Madrid	SMSP	EUR		100.00	7,075	1,391	data according to IFRS
Salzgitter Mannesmann International (Asia) Pte. Ltd., Singapur	SMSG	USD		100.00	167	-1,834	data according to IFRS
Salzgitter Mannesmann International (HK) Ltd., Hongkong	SMHK	EUR		100.00	9,968	697	data according to IFRS
Salzgitter Mannesmann Acélkereskedelmi Kft., Budapest	SMHU	EUR		100.00	29,741	304	
Salzgitter Mannesmann Stahlhandel s.r.o., Lutín	SMCZ	CZK		100.00	112,015	-69,182	
Salzgitter Mannesmann Stahlhandel Sp. z o.o., Slupca	SMPL	PLN		100.00	101,790	-17,350	
Salzgitter Mannesmann International (USA) Inc., Houston	SMIH	USD		100.00	29,491	12,071	
Salzgitter Mannesmann Distributie S.R.L., Bukarest	SMRO	RON		100.00	56,190	-9,068	data according to IFRS
Salzgitter Mannesmann Stahlhandel Austria GmbH, Gratkorn	SMSA	EUR		100.00	12,958	-4,533	
KHS USA, Inc., Waukesha	KHSUS	USD		100.00	86,292	13,854	data according to IFRS
KHS Indústria de Máquinas Ltda., São Paulo	KHSBR	BRL		100.00	134,460	29,073	data according to IFRS
KHS México S.A. de C.V., Zinacantepec	KHSME	MXN		100.00	492,330	46,190	data according to IFRS
KHS Machinery Pvt. Ltd., Ahmedabad	KHSIN	INR		100.00	4,466,377	1,527,257	data according to IFRS
KHS Pacific Pty. Ltd., Tullamarine	KHSAU	AUD		100.00	4,853	4,654	data according to IFRS
KHS Manufacturing (South Africa) (Pty.) Ltd., Wendywood	KHSSA	ZAR		100.00	99,532	22,076	data according to IFRS
KHS Asia Pte. Ltd., Singapur	KHSSI	EUR		100.00	5,550	4,333	data according to IFRS
KHS UK Ltd., Solihull	KHSGB	GBP		100.00	8,362	2,434	data according to IFRS
KHS Japan Corporation, Osaka	KHSJA	JPY		100.00	477,809	57,373	data according to IFRS
KHS Machines Nigeria Limited, Lagos	KHSNI	NGN		100.00	3,841,319	591,221	data according to IFRS
Klöckner Holstein Seitz S.A., Sant Cugat del Valles	KHSSP	EUR		100.00	894	129	data according to IFRS

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
b) Abroad							
KHS Nordic ApS, Albertslund	KHSDK	DKK		100.00	8,033	2,350	data according to IFRS
KHS Benelux B.V., Breda	KHSNL	EUR		100.00	931	-44	data according to IFRS
KHS FRANCE S.A.R.L., Noisy-le-Grand	KHSFR	EUR		100.00	-171	-170	data according to IFRS
KHS Czech s.r.o., České Budejovice	KHSCZ	CZK		100.00	13,972	4,238	data according to IFRS
KHS Schweiz GmbH, Schafisheim	KHSCH	CHF		100.00	2,335	227	data according to IFRS
KHS Austria GmbH, Wiener Neudorf	KHSÖS	EUR		100.00	382	17	data according to IFRS
KHS MAKINE SANAYI VE TICARET LIMITED SIRKETI, Sariyer - Istanbul	KHSTK	TRY		100.00	50,009	28,331	data according to IFRS
KHS Ukraine OOO, Kiev	KHSUA	UAH		100.00	81,343	4,449	data according to IFRS
KHS Polska Sp. z o.o., Warschau	KHSPL	PLN		100.00	447	-2,717	data according to IFRS
KHS Andes S.A.S., Bogotá	KHSCO	COP		100.00	9,228,727	2,017,121	data according to IFRS
KHS Panamericana SpA, Santiago	KHSRCH	CLP		100.00	1,210,669	385,018	data according to IFRS
KHS ME FZCO, Dubai	KHSAE	AED		100.00	16,901	10,644	data according to IFRS
KHS Eurasia LLC, Almaty	KHSAZ	KZT		100.00	919,348	488,125	data according to IFRS
KHS East Africa Ltd., Nairobi	KHSEA	KES		100.00	658,563	172,418	data according to IFRS
PT KHS PACKAGING MACHINERY INDONESIA, Jakarta Utara	KHSID	IDR		100.00	28,860,205	12,588,581	data according to IFRS
Klöckner DESMA Machinery Pvt. Ltd., Ahmedabad	KDEIN	INR		100.00	794,676	150,078	data according to IFRS
DESMA USA, Inc., Hebron	KDEUS	USD		100.00	10,158	941	data according to IFRS
Desma Slovakia s.r.o., Povazska Bystrica	KDESK	EUR		100.00	3,679	-331	
DESMA Rubber Injection Machinery (Wuxi) Co. Ltd., Wuxi	KDECN	CNY		100.00	15,672	-11,196	
KHS Argentina S.A., Buenos Aires	KHSAR	ARS		100.00	298,525	108,275	data according to IFRS
KHS Korea Co. Ltd., Seoul	KHSSK	KRW		100.00	5,533,778	3,103,655	data according to IFRS
KHS Filling and Packaging Equipment (Shanghai) Co., Ltd., Shanghai	KHSCN	CNY		100.00	39,452	5,453	data according to IFRS
KHS AG (Thailand) Ltd., Bangkok	KHSTH	THB		100.00	228,570	66,524	data according to IFRS
KHS Beverage Machinery (China) Co. Ltd., Kunshan City	KHSCHN	CNY		100.00	-48,593	7,134	data according to IFRS
Salzgitter Finance B.V., Oosterhout	SZFBV	EUR	100.00		4,809	80	

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
2. Non-consolidated group companies							
a) Domestic							
Harzer Schrott und Recycling GmbH, Goslar	HSR	EUR		100.00	7,180	814	establishment or acquisition in the financial year, financial year up to 2021/12/31
Salzgitter Mannesmann Dritte Verwaltungsgesellschaft mbH, Salzgitter	SMDV	EUR		100.00	26	0	P&L A., financial year up to 2022/12/31
GVG Grundbesitz- und Vermögensverwaltungsgesellschaft mbH, Salzgitter	GVG	EUR		100.00	122	-0	financial year up to 2022/12/31
Klöckner PET International GmbH, Salzgitter	PETIG	EUR		100.00	17	-0	financial year up to 2022/12/31
Salzgitter Mannesmann Renewables GmbH, Salzgitter	SMRG	EUR		100.00	26	0	P&L A., financial year up to 2022/12/31
TELCAT IT SERVICES GmbH, Uelzen	TIS	EUR		100.00	-354	-274	financial year up to 2022/12/31
b) Abroad							
Salzgitter Mannesmann International (México) S.A. de C.V., Mexico D.F.	SMIM	MXN		100.00	59,813	4,796	financial year up to 2022/12/31
UNIVERSAL Aciers Sarl, Neuville Sur Saone	UAC	EUR		100.00	5,062	627	financial year up to 2022/12/31
Salzgitter Mannesmann Trade (Beijing) Co., Ltd., Beijing	SMCN	CNY		100.00	718	45	financial year up to 2022/12/31
Salzgitter Mannesmann International Tehran (Private Joint Stock Company), Teheran	SMIR	IRR		100.00	21,176,400	13,408,500	financial year up to 2022/12/31
Salzgitter Mannesmann Pentasteel International (India) Pvt. Ltd., Mumbai	SMPI	INR		51.00	45,576	-7,070	no business activity, financial year up to 2023/03/31
Salzgitter Mannesmann International do Brasil - Eireli, São Paulo	SMBR	BRL		100.00	-167	481	financial year up to 2022/12/31
KHS RUS OOO, Moskau	KHSRU	RUB		99.00	257,377	-81,259	data according to IFRS, financial year up to 2022/12/31
KHS SALES & SERVICE ROMANIA S.R.L., Bukarest	KHSSRO			100.00			establishment or acquisition in the financial year
KHS d.o.o. Beograd, Novi Beograd	KHSRS	RSD		100.00	18,787	11,017	data according to IFRS, financial year up to 2022/12/31
KHS Myanmar Company Limited, Yangon	KHSMYA	MMK		100.00	212,389	-6,133	financial year up to 2023/03/31

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
b) Abroad							
KHS North West Africa SARL, Le Kram	KHSTN			100.00			establishment or acquisition in the financial year
DESMA Machinery & Engineering Co. Ltd., Guangzhou	KDSCN	CNY		100.00	5,937	-471	financial year up to 2022/12/31
Salzgitter Hydroforming s.r.o., Chomutov	HFCZ	CZK		100.00	-42	89	in liquidation, financial year up to 2022/12/31
3. Associated companies							
3.1 Joint operations (corresponding to joint arrangements in accordance with IFRS 11)							
a) Domestic							
EUROPIPE GmbH, Mülheim an der Ruhr	EP	EUR		50.00	154,155	210,665	
MÜLHEIM PIPECOATINGS GmbH, Mülheim an der Ruhr	MPC	EUR		100.00	20,523	213	
Hüttenwerke Krupp Mannesmann Gesellschaft mit beschränkter Haftung, Duisburg	HKM	EUR		30.00	270,498	113,500	data according to IFRS
b) Abroad							
EUROPIPE France S.A., Grande Synthe	EPF	EUR		100.00	-116	0	
3.2 Other associated companies							
a) Domestic							
Wohnungsbaugesellschaft mit beschränkter Haftung Salzgitter, Salzgitter	WBG	EUR		25.05	66,060	2,290	financial year up to 2022/12/31
Aurubis AG, Hamburg	NAAG	EUR		29.99	1,918,520	141,250	financial year up to 2023/09/30

	Abbrevia- tion	Currency	Direct in %	Indirect in %	Equity in 1,000 currency units	Net result for the financial year in 1,000 currency units	Comments
4. Other shareholdings							
a) Domestic							
DEUTRANS Rohstoff- und Recycling-Logistik GmbH, Peine	DRRL	EUR		50.00	1,664	496	financial year up to 2022/12/31
ERZKONTOR RUHR GMBH, Essen	ERE	EUR		33.33	107	0	P&L A., financial year up to 2023/09/30
Projektgesellschaft Salzgitter-Watenstedt GmbH, Salzgitter	PSW	EUR	49.00		5,954	236	financial year up to 2022/12/31
Niedersächsische Gesellschaft zur Endablagerung von Sonderabfall mbH, Hannover	NGS	EUR	9.00		11,352	2,635	financial year up to 2022/12/31
Decarb Concept GmbH, Essen	DCG			30.00			establishment or acquisition in the financial year, change of name in the financial year
b) Abroad							
Ertsoverslagbedrijf Europort C.V., Europort Rotterdam	EECV	EUR		24.75	7,106	4,264	financial year up to 2022/09/30
B.V. Stuwadoors-Maatschappij Kruwal, Europort Rotterdam	SMKBV	EUR		25.00	69	1	financial year up to 2022/09/30
TAPIOMETALL Müszaki Kereskedelm Kft., Tápiószéle	TMK	HUF		29.40	505,235	95,802	financial year up to 2022/12/31
Ferrum Packaging AG, Schafisheim	FPAG	CHF		10.00	26,377	5,695	financial year up to 2022/12/31
Impuls AD, Gabrovo	I98	BGN		15.15	13,333	456	financial year up to 2022/12/31
Baolong Salzgitter (Anhui) Hydroforming Co. Ltd., Hefei	BHFCN	CNY		49.00	38,009	-5,960	financial year up to 2022/12/31

PROFIT AND LOSS TRANSFER AGREEMENT (P&L A.)

This agreement is defined as a profit and loss transfer agreement if one company undertakes to transfer its entire profit to another company (section 291 para. 1 of the German Stock Corporation Act [AktG]). The other contractual partner is required to compensate any net loss for the year arising during the term of the contract (loss assumption pursuant to section 302 para. 1 of the German Stock Corporation Act).

DISCLOSURES IN ACCORDANCE WITH IFRS 12

Insofar as, pertaining to the above-mentioned companies, the sum of the direct and indirect shares does not amount to 100 per cent, the shares amounting to the respective difference qualify as non-controlling shares in terms of IFRS 12.

CURRENCY TRANSLATION

Currency Translation (Left)			Currency Translation (Right)		
Foreign currency per € 1	Average exchange rate 2023	Exchange rate on reporting date 2023/12/31	Foreign currency per € 1	Average exchange rate 2023	Exchange rate on reporting date 2023/12/31
AED UAE dirham	3.9711	4.0619	JPY Japanese yen	151.9903	156.3300
ARS Argentine peso	316.6191	894.5372	KES Kenyan shilling	151.1490	173.7800
AUD Australian dollar	1.6288	1.6263	KRW Korean won	1,412.8800	1,433.6600
BGN Bulgarian LEW	1.9558	1.9558	KZT Kazakh tenge	493.7544	503.2200
BRL Brazilian real	5.4010	5.3618	MMK Myanmar kyat	2,270.7294	2,313.2100
CAD Canadian dollar	1.4595	1.4642	MXN Mexican peso	19.1830	18.7231
CHF Swiss franc	0.9718	0.9260	NGN Nigerian naira	697.7945	994.5489
CLP Chilean peso	908.3771	967.7800	PLN Polish zloty	4.5420	4.3395
CNY Chinese yuan renminbi	7.6600	7.8509	RON Romanian leu	4.9467	4.9756
COP Colombian peso	4,670.6670	4,287.8800	RSD Serbian dinar	117.2483	117.1717
CZK Czech koruna	24.0043	24.7240	RUB Russian ruble	92.4956	100.2150
DKK Danish krone	7.4509	7.4529	SEK Swedish krona	11.4788	11.0960
GBP Pound sterling	0.8698	0.8691	THB Thai baht	37.6311	37.9730
HUF Hungarian forint	381.8527	382.8000	TRY Turkish lira	25.7597	32.6531
IDR Indonesian rupiah	16,479.6156	17,079.7100	UAH Ukrainian hryvnia	39.8287	42.0792
INR Indian rupee	89.3001	91.9045	USD US dollar	1.0813	1.1050
IRR Iranian rial	45,413.2824	46,410.0000	ZAR South African rand	19.9551	20.3477