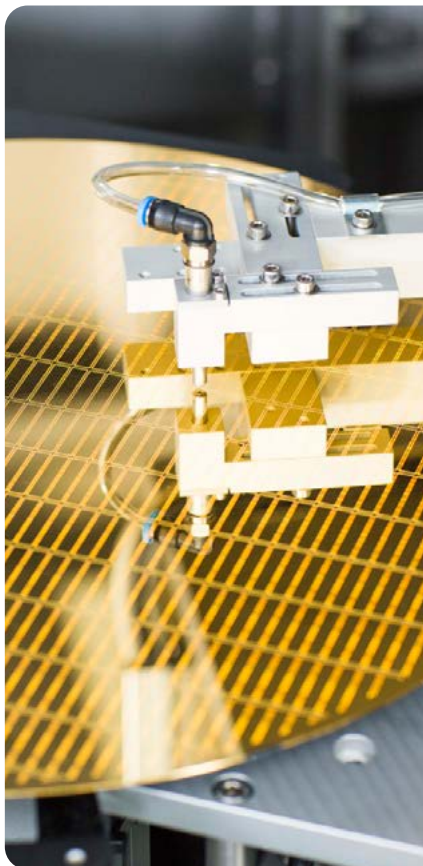


2025

# Annual Report

Growing Innovation





## Advanced Backend Solutions

- Mask Aligner
- UV Projection Scanner
- Coater/Developer
- Bonder

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### Order intake:

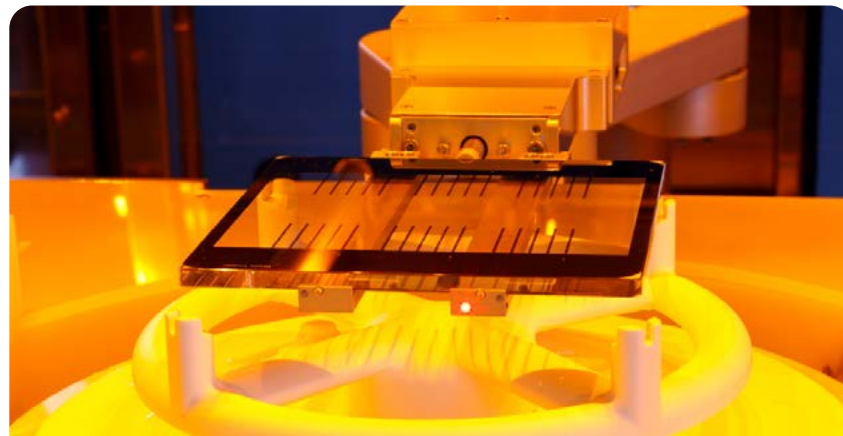
- €274.5 million

### Segment Sales:

- €349.7 million

### Segment EBIT:

- €28.6 million



## Photomask Solutions

- Equipment for production and cleaning of photomasks

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### Order intake:

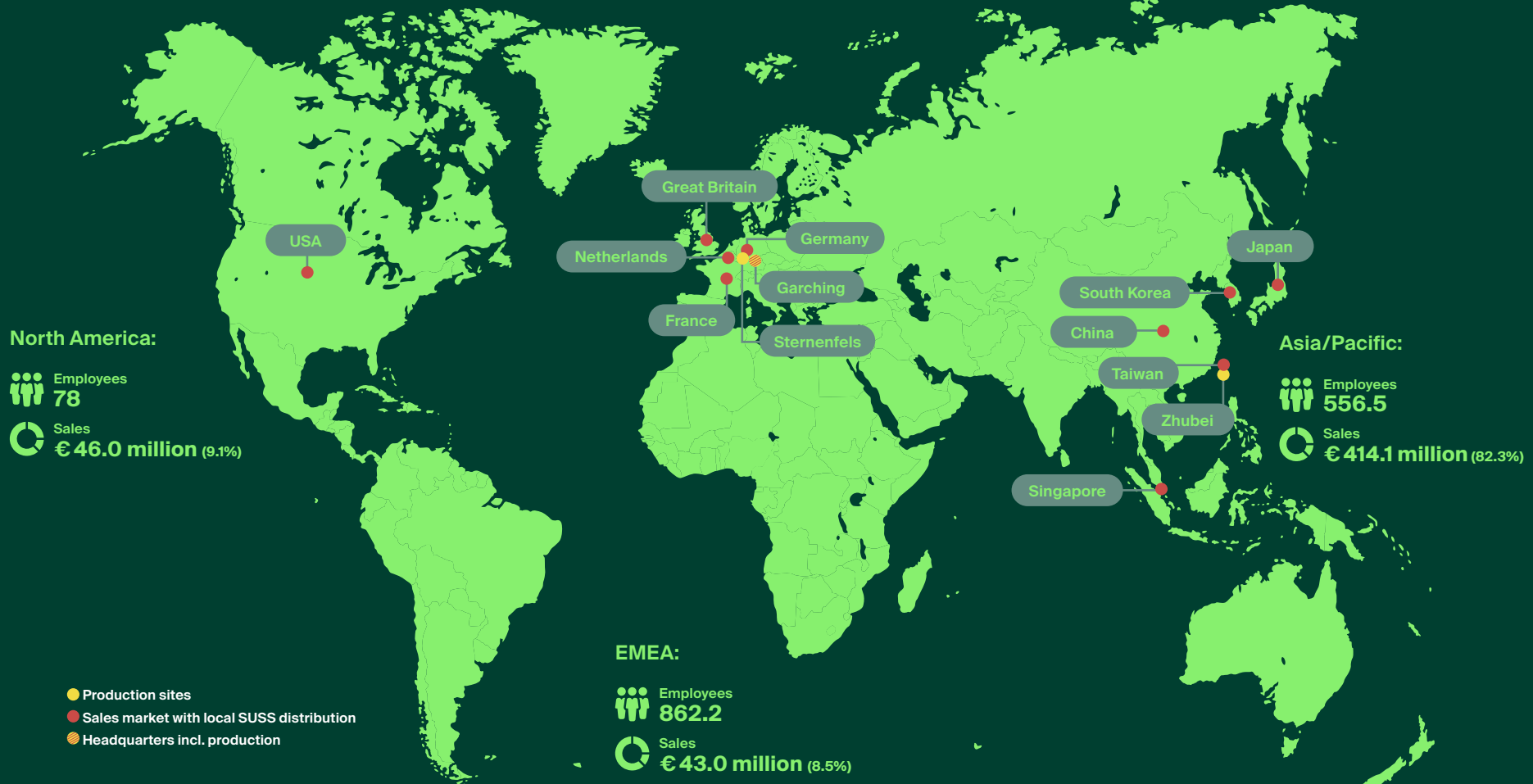
- €79.8 million

### Segment Sales:

- €153.4 million

### Segment EBIT:

- €43.1 million



# Key Figures

## SUSS Group – continuing operations

in € million	2025	2024	Change
<b>Business Development</b>			
Order intake	354.3	423.7	-16.4%
Order book as of December 31	266.8	428.9	-37.8%
Sales	503.2	446.7	12.6%
Gross profit	179.4	176.8	1.5%
Gross profit margin	35.7%	39.6%	-3.9%-Points
Cost of sales	323.8	269.8	20.0%
Research and development costs	47.0	40.0	17.5%
EBITDA	77.7	82.4	-5.7%
EBITDA margin	15.4%	18.4%	-3.0%-Points
EBIT	65.9	74.6	-11.7%
EBIT margin	13.1%	16.7%	-3.6%-Points
Earnings after taxes (continuing operations)	49.5	51.7	-4.3%
Net profit <sup>1</sup>	46.1	110.0	-
Earnings per share, basic (in EUR) continuing operations	2.59	2.70	-4.1%
Earnings per share, basic (in EUR) <sup>1</sup>	2.41	5.75	-

in € million	2025	2024	Change
<b>Balance sheet and cash flow</b>			
Equity	315.5	283.1	11.4%
Equity ratio	62.2%	56.6%	5.6%-Points
Balance sheet total	507.4	499.8	1.5%
ROCE	21.3%	36.8%	-15.5%-Points
Net Cash	49.1	122.9	-60.0%
Free cash flow (continuing operations)	-22.6	25.0	-
Free cash flow total <sup>1</sup>	-26.0	95.4	-
<b>Further key figures</b>			
Investments	23.2	7.6	205.3%
Investment ratio	4.6%	1.7%	2.9%-Points
Depreciation	11.8	7.8	51.3%
Employees as of December 31	1,497	1,498	-0.1%

<sup>1</sup> including discontinued operations

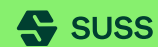
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## Letter to the Shareholders

Dear Shareholders,

SUSS continued to grow in the 2025 financial year. With an increase in sales of almost 13% to around €503 million, we have achieved a new sales record. Both segments contributed to this, each with double-digit growth rates. The execution of customer projects was accelerated by expanding production capacities and improving lead times. We have demonstrated that SUSS is a growth company – and is set to continue on this course!

We presented our concrete mid-term plans in detail at a Capital Markets Day in November 2025. We aim to increase annual sales of SUSS to between €750 million and €900 million by 2030. Based on sales in the 2025 financial year, this corre-

We aim to increase annual sales of SUSS to between

**€750 and 900 million**

by 2030.

sponds to a compound annual growth rate (CAGR) of 8% to 12%. This means we intend to grow faster than the market, which according to experts is expected to grow by 7% per year in average.

We have identified three key drivers for our planned growth. First, we aim to defend our leading market position in photomask equipment, temporary bonding and debonding, and UV projection scanners by introducing new, more powerful product generations. The second growth driver is the introduction of new, innovative solutions for existing but yet by SUSS unaddressed markets as well as for emerging semiconductor applications. Specific examples include system solutions for wafer cleaning, hybrid bonding, and inkjet coating. Finally, we intend to increase the contribution of our service business to our growth.. We will expand our service portfolio for the large installed base at our customers' sites and want to increase the share of the service business on total sales to 25% by 2030.

We have already created the necessary production capacities for our desired growth by relocating our Taiwan-based production site to Zhubei. The new building, which has been leased on a long-term basis and was by far the largest investment project in the past financial year, gives us the opportunity to double our local capacity as needed. Our opening ceremony at the end of



from left to right: Burkhardt Frick, Dr. Cornelia Ballwieser and Dr. Thomas Rohe

October was attended by more than 100 guests, including important customers, suppliers, and representatives from politics and local authorities. Our partners appreciate the fact that we are a global company but at the same time have a strong local presence in Taiwan. In addition to production, we also have a growing local team for development, service, and training.

Growth – and we like to stress this – does not happen by chance. Growth happens by helping our customers solve technological challenges. To do this, we have to adapt to increasingly complex requirements. For example, for the cleaning of highly sensitive photomasks and wafers, or in sophisticated packaging and back-end processes in which our imaging, coating, and bonding solutions are used. We want and need to further increase our innovative strengths. Therefore, we have decided to significantly increase spending on research and development between 2026 and 2030 to a total of € 360 to € 380 million. The R&D ratio, i.e. expenditure on research and development in relation to sales, is expected to increase to around 11%. For comparison: in 2025, we spent € 47 million, or 9.3% of sales, on research and development. This sends an important signal to our customers, technology partners, and employees: SUSS will remain a driving force in the future because we take our brand claim of Growing Innovation seriously!

We not only want to be a larger company by 2030, but also a more profitable one. Our products will be the crucial lever here. In the coming years, we will launch new generations of tools based on a modular platform approach for the majority of our

existing portfolio. We expect this to result in more commonalities across products, less complexity in tool design, and lower manufacturing costs. Other drivers are new and emerging solutions with above-average product margins and the refocused service business. This way, we aim to increase the gross profit margin to between 43% and 45%. We are confident that consequently the EBIT margin will rise to between 20% and 22%.

However, this promising outlook should not hide the fact that we cannot be satisfied with our margin development in the past 2025 financial year. After two forecast adjustments, we ultimately achieved a gross profit margin of 35.7% and an EBIT margin of 13.1% – too low for our own initial expectations. Firstly, one-off effects such as the construction of our new production site in Taiwan, start-up and training costs for the increasing production volume of our UV projection scanner, and the completion of a development project, put pressure on margins. Secondly, a weaker product and customer mix and a temporary increase in ramp-up support of our customers for tools already installed, resulted in lower profitability. As free cash flow was clearly negative at €-22.6 million, we will propose only a low dividend of €0.04 per share for the past financial year.

The path to achieve our ambitious sales and earnings targets by 2030 is not linear, and the past twelve months have also demonstrated that. There are ups and downs and unforeseen challenges – just like on a demanding hike. Turning SUSS into an even more successful company is a challenging ascent. But – to continue the mountaineering metaphor – with our strategy, we have the right course set, proper equipment and, with our workforce of around 1,500 colleagues, we have the motivated team to reach the summit. The cover of this Annual Report illustrates this ambitious journey.

We must look at the 2026 financial year as a year of transition. We expect sales to fall to between € 425 million and € 485 million due to relative subdued order intake in the first three quarters of 2025. Consequently, we assume that the EBIT margin will temporarily fall to between 8% and 10% due to the lower business volume, accompanied by increasing research and development expenditure. In 2026 we are laying the foundations for our ascent because we are working with our full focus on the development and market launch of numerous new solutions, which will ensure resuming growth and higher profitability in the upcoming years.

From a purely financial perspective, expectations for 2026 might sound like a step backwards. From a strategic perspective, 2026 is an important transition year in which we will prepare our portfolio and the organization for our ambitious growth journey.

We would like to thank you, our shareholders, for the trust you have placed in us, the management, in the whole SUSSE team, and in the strategic course we have taken. We would also like to thank all our employees who have joined us on our journey to achieve our goals with courage, foresight, and perseverance.

Best regards,

**Burkhardt Frick**

Chief Executive Officer (CEO)

**Dr. Cornelia Ballwießer**

Chief Financial Officer (CFO)

**Dr. Thomas Rohe**

Chief Operating Officer (COO)

## Supervisory Board Report

**The Supervisory Board performed the duties incumbent upon it in accordance with the law, the Company Statutes and rules of procedure with due care in the 2025 financial year. The Supervisory Board was diligent in its regular monitoring of the work of the Management Board. On the following pages, the Supervisory Board reports on its activities in the 2025 financial year.**

Dear Shareholders,

SUSS continued its sales growth in the 2025 financial year. Achieving a figure of € 503.2 million, SUSS set a new sales record, exceeding half a billion euros for the first time. This represents a milestone in the company's development. However, we have also seen that SUSS's development in a cyclical industry is not always straightforward, as demonstrated by the decline in profitability in the past year. At the same time, we navigated an economic, technical and political landscape marked by constant volatility. New, high-performance AI models from Chinese developers, the import tariffs announced by the US government on Liberation Day

in April, and finally an acceleration of the AI boom in the second half of the year are just a few examples of events that shook the semiconductor industry this year. We are therefore particularly grateful and pleased that the Management Board of SUSS has confidently steered the Company through an eventful 2025.

The past year has once again highlighted how important a clear, long-term and future-proof strategy is for a company in these uncertain times. As the Supervisory Board, we have stood alongside and supported the Management Board in driving forward SUSS's strategic development. The opening of the new site in Zhubei (Taiwan) at the end of October 2025 is worth a particular mention. Within just over a year, the Management Board and the team on the ground succeeded in selecting and equipping a new site, resolutely pressing ahead with the relocation and amalgamation of existing sites, and starting production. The new site in Taiwan is an important building block for SUSS's further development going forward. It has created new capacities that should enable further growth in line with our targets.



Dr. David Dean,  
Chairman of the Supervisory Board

At the Capital Markets Day in November 2025, the Management Board explained to the capital market the extent of SUSS's potential for further growth and margin improvement, as well as the strategy the Company intends to pursue in order to benefit from the sustained growth trend in the semiconductor industry. The Supervisory Board welcomes the ambitious targets for the end

of the current decade and has supported and advised the Management Board on the further development of the corporate strategy.

We also closely monitored macroeconomic and political developments as well as trends in the semiconductor market as part of our Supervisory Board work, and analyzed the corresponding effects on the Company. The Supervisory Board was updated regularly by the Management Board on current business performance, the Company's net assets, financial position, and results of operations, as well as ESG and sustainability issues.

The Chair of the Supervisory Board maintained close contact with the Management Board outside of the Supervisory Board meetings and kept up to date with significant business transactions. Additionally, the Chair of the Audit Committee regularly exchanged information with the Chief Financial Officer, Dr. Cornelia Ballwießer. There was also close communication with the auditors from Baker Tilly GmbH&Co. KG Wirtschaftsprüfungsgesellschaft, based in Düsseldorf, with a branch in Munich, and with auditors PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Frankfurt am Main, with a branch in Munich, newly appointed in 2025, on topics related to financial reporting, the year-end audit, governance systems and the review of non-financial reporting.

## Ongoing dialogue with the Management Board

As in previous years, the Supervisory Board once again exercised utmost diligence in fulfilling its duties, as required by law, the Company Statutes, and rules of procedure. To this end, the Management Board and the Supervisory Board worked together in a spirit of trust, always in the best interest of the Company. The Supervisory Board monitored the Management Board throughout the financial year and provided guidance on corporate management. The communication between the Supervisory Board and the Management Board, whether in person or virtually, was constructive and characterized by focused and productive discussions.

The Supervisory Board was involved in all decisions that were of vital importance to the Company. The business development, financial situation, and strategic direction of the SUSS Group and its subsidiaries were discussed regularly by the Supervisory Board. The Management Board updated the Supervisory Board regularly through detailed written and verbal reports on the intended business policy, corporate planning, particularly financial, investment, and HR planning, as well as the strategy and developments in order intake, sales, liquidity, and earnings. The Supervisory Board always had the opportunity to scrutinize the reports and proposals of the Management Board. Deviations in business

performance from targets and plans, as well as measures to address these deviations, were explained in detail by the Management Board and acknowledged by the Supervisory Board.

Even outside the Supervisory Board meetings, both the Chair of the Supervisory Board and the respective chairs of the committees maintained close contact with the Management Board. The Supervisory Board was comprehensively and promptly updated on current developments and significant business matters. The ongoing briefing of the Chair of the Supervisory Board on significant business transactions – essential for assessing the Company's situation and business development – was ensured at all times.

The Supervisory Board discussed significant business transactions in detail with the Management Board. Where the approval of the Supervisory Board was required by law, Company Statutes, or rules of procedure, the relevant resolutions granting approval were adopted following thorough consideration, examination, and discussion by the Supervisory Board and, where applicable, by the committees established by the Supervisory Board for this purpose. In addition, the Supervisory Board regularly confirmed that the Management Board was acting properly, lawfully, and appropriately. The Supervisory Board was given the necessary access to the Company's relevant business documents.

## Meetings and main topics of discussion

A total of 16 Supervisory Board meetings were held in the 2025 financial year. Five of these meetings were held as regular sessions on March 21, 2025, June 2, 2025, September 11, 2025, November 7, 2025, and December 4, 2025. The following table shows the attendance of each Supervisory Board member at the meetings held.

The incumbent Supervisory Board members attended all Supervisory Board meetings and actively participated in resolutions. In accordance with the recommendations of the German Corporate Governance Code (GCGC) to hold Supervisory Board meetings without the Management Board present, the Supervisory Board also met without the Management Board. In addition to the regular sessions and extraordinary meetings, several resolutions were passed by written procedure.

### Supervisory Board Meetings

Name	Member since	Attendance at plenary meetings of the Supervisory Board (of which virtual attendance)	Attendance at meetings of the Personnel and Nomination Committee (of which virtual attendance)	Attendance at meetings of the Audit Committee (of which virtual attendance)	Attendance at meetings of the ESG Committee (of which virtual attendance)	Meetings, total (% total attendance)
Dr. David Dean (Chair)	2020	16/16 (7)	13/13 (10)	7/7 (2)		100%
Dr. Myriam Jahn (Deputy Chair)	2017	15/16 (8)	13/13 (12)		3/3 (–)	96.9%
Dr. Bernd Schulte	2020	16/16 (8)		7/7 (4)		100%
Jan Smits	2020	16/16 (9)	13/13 (12)	7/7 (6)	3/3 (2)	100%
Prof. Dr. Mirja Steinkamp	2022	16/16 (8)		7/7 (2)	3/3 (1)	100%

The business development, financial situation, and strategic direction of SUSS MicroTec SE and its subsidiaries were regular topics of discussion. The Management Board provided the Supervisory Board with comprehensive information on corporate planning, strategic decisions, and developments in order intake, sales, earnings, and liquidity. In addition to the recurring standard reports from the Management Board and the reports from the Supervisory Board committees, the following key topics were addressed at the regular meetings of the Supervisory Board.

At the regular meeting of the Supervisory Board on March 21, 2025, the annual financial statements prepared by the Management Board, the consolidated financial statements, and the Combined Management Report for the Company and the Group, including the non-financial Group statement, were reviewed and approved by the Supervisory Board for the 2024 financial year. This confirmed the adoption of the annual financial statements. In addition, the Remuneration Report for the 2024 financial year was discussed and approved. There was an in-depth exchange with the auditors, without the Management Board present, regarding the key focus areas of the financial audit for the 2024 financial year. The outlook for the 2025 financial year, the proposal for the appointment of a new auditor, and the development and opening of the new site in Zhubei (Taiwan) were also discussed. The agenda for the 2025 Annual General Meeting was also finalized at this meeting and subsequently adopted by circular resolution.

At the second regular meeting on June 2, 2025, the Supervisory Board analyzed and discussed the corporate and location strategy of SUSS and used the meeting to make final preparations for the Annual General Meeting on the following day.

The regular meeting on September 11, 2025 focused on the corporate strategy and the outlook for SUSS's targeted development up to 2030. The Supervisory Board gained insight into the key messages and content for Capital Markets Day 2025 and discussed these with the Management Board.

At the regular meeting on November 7, 2025, the Supervisory Board again dealt with the content of Capital Markets Day 2025 and discussed changes to the remuneration system for the Management Board. At the meeting, the Management Board of SUSS MicroTec SE and the Supervisory Board issued the joint Declaration of Compliance with the German Corporate Governance Code (GCGC). This is available on the website at [www.suss.com/en/investor-relations/corporate-governance](http://www.suss.com/en/investor-relations/corporate-governance) together with declarations from previous years.

At the final regular meeting of the year on December 4, 2025, the Supervisory Board discussed the budget plan for the 2026 financial year prepared by the Management Board and approved it by circular resolution. The Board also discussed the status of strategy implementation and medium-term planning for 2026 to

2030. At the meeting, the Supervisory Board discussed changes to the remuneration system for the Management Board and approved these changes by circular resolution. The Supervisory Board was also informed at the meeting about the status of negotiations to conclude a new syndicated loan agreement. The Supervisory Board approved the conclusion of this agreement in a circular resolution in January 2026.

As in the previous year, the Supervisory Board also addressed, based on the findings and recommendations of the Audit Committee, the monitoring of the financial and non-financial reporting process, the effectiveness of the internal control system, the risk management system, the compliance management system, and internal auditing, as well as the independence of the external auditor.

The Supervisory Board also discussed the status and further development of corporate governance in the Company. In particular, compliance with the GCGC recommendations was discussed.

## Committee Meetings

In 2025, the Supervisory Board of SUSS MicroTec SE had three committees. The members of these committees also maintained close contact with each other and with the Company's Management Board outside of meetings.

## Personnel and Nomination Committee

In 2025, the Personnel and Nomination Committee (which also serves as the Remuneration Committee) continued to consist of the Supervisory Board members Dr. David Dean (Chair), Dr. Myriam Jahn, and Jan Smits. The Personnel and Nomination Committee deals with matters related to the Management Board and, in particular, prepares the Supervisory Board's HR decisions. Furthermore, the Personnel and Nomination Committee proposes suitable candidates to the Supervisory Board for its recommendations to the Annual General Meeting regarding the election of Supervisory Board members and regularly reviews the requirements profile for the Supervisory Board.

In 2025, the committee met for a regular session on January 27, 2025, and held an extraordinary meeting on October 14, 2025. The meetings were held in a hybrid format. All members of the committee attended all meetings. In the first half of the year, the committee focused on the anticipated achievement of the sustainability-related targets for the variable components of the Management Board's remuneration. In the second half of the year,

the committee drew up proposals for adjusting the remuneration system for the Management Board and prepared suggested targets for the variable components of the Management Board's remuneration for the 2026 financial year and the period from 2026 to 2028. It was also heavily involved in succession planning for the Management Board and Supervisory Board as well as the extension of the Management Board contracts of Dr. Cornelia Ballwießer and Burkhardt Frick.

## Audit Committee

In 2025, the Audit Committee consisted of Prof. Mirja Steinkamp (Chair), Dr. David Dean, Dr. Bernd Schulte, and Jan Smits. The Audit Committee deals primarily with issues related to financial reporting, risk management, the internal control system, internal auditing, and the compliance management system, as well as the year-end audit. In particular, it focuses on the selection and independence of the external auditor, the quality of the audit, and the fee agreement.

The Audit Committee discusses with the auditor the assessment of the audit risk, the audit strategy, audit planning, and the audit findings. The Chair of the Audit Committee regularly discussed the progress of the audit with the auditor and reported on this to the committee. The Audit Committee also met with the auditor without the Management Board present.

The Audit Committee regularly kept up to date on business performance by examining external financial reporting during the year in the form of the interim reports as of March 31, 2025, and September 30, 2025, as well as the half-year financial report. The five regular meetings of the Audit Committee in the reporting year took place on February 13, 2025, March 17, 2025, May 5, 2025, August 4, 2025, and November 5, 2025. The meeting on March 17, 2025, was an in-person meeting, while the other meetings were held twice in a virtual format and twice in a hybrid format.

The meetings in Q1 focused on the audit of the financial statements. The focus was on discussing and auditing the annual financial statements of the individual entity; the consolidated financial statements including the Combined Management Report for the Company and the Group in accordance with HGB and IFRS; and the non-financial reporting, all in preparation for the Supervisory Board meeting to approve the financial statements. The Audit Committee also addressed the internal control system, the risk management and early risk detection system, the compliance management system and internal auditing, as well as the assessment of the appropriateness and effectiveness of these governance systems. In Q1, the Audit Committee also focused intensively on the selection of the auditor for the 2025 financial year, evaluated the presentation of the audit concepts of various auditing firms, and made its recommendation to the Supervisory Board.

In Q2, the Audit Committee discussed and reviewed the quarterly statement for Q1 2025 and the initial forecast for the current financial year. The Audit Committee and the Management Board looked at the preparation process and the audit of the annual and consolidated financial statements and discussed potential improvements and necessary adjustments in connection with the change of auditing firm. The committee also discussed selected issues related to corporate financing.

In Q3, the Audit Committee dealt with the half-year report as of June 30, 2025, the risk management system, internal auditing, and the progress made in onboarding the auditors from PricewaterhouseCoopers.

In Q4, the committee discussed and reviewed the quarterly statement for Q3 2025, the third forecast for the ongoing financial year, as well as the current legal situation and the challenges of non-financial reporting for the 2025 financial year. The committee also received a report on the risk management and early risk detection system, the compliance management system, and internal auditing, and assessed their appropriateness and effectiveness. In addition, the Audit Committee monitored the auditor's fee limits for non-audit services to ensure that prohibited services were not commissioned and granted prior approval for certain non-audit services to be provided by the auditor for the 2026 financial year.

## ESG Committee

In 2025, the ESG Committee (Sustainability Committee) consisted of Supervisory Board members Dr. Myriam Jahn (Chair), Jan Smits, and Prof. Mirja Steinkamp. The ESG Committee is responsible for advising on environmental, social, and governance issues and the status of their implementation within the Company. Three regular meetings of the ESG Committee were held during the reporting period. All meetings were held in a hybrid format. At all of its meetings, the committee dealt with the progress of the project to determine a product-related emissions profile (product carbon footprint), the implementation of the climate strategy and transition plan for SUSS's emissions in Scope 1 and 2, and the validation of the double materiality analysis in accordance with the requirements of the European Sustainability Reporting Standard (ESRS).

In addition to the topics already mentioned, the committee also discussed sustainability in the supply chain at its meeting on March 6, 2025. At the same meeting, the committee was also updated on the status of the project to implement the requirements of the NIS2 Directive for SUSS and its suppliers, the Cyber Resilience Act (CRA), and the EU Ecodesign Regulation (ESPR). The status of implementation of SUSS's internal guidelines on social issues was discussed, as were the results of the employee surveys and the measures that were introduced in response.

At the meeting on September 12, 2025, the committee also discussed progress on achieving the sustainability targets related to Management Board remuneration. At the meeting on November 24, 2025, in addition to a final analysis of the sustainability-related remuneration for the Management Board and a discussion on a long-term and sustainable improvement of the ESG ratings, a fundamental analysis was also conducted of potentially suitable ESG targets for STI and LTI in the future. The committee drew up a recommendation for the full board.

## Corporate governance and Declaration of Compliance

As usual, the Supervisory Board addressed corporate governance and compliance issues in the past financial year. Further information on corporate governance within the Company can be found in the Corporate Governance Declaration, published on the website [www.suss.com](http://www.suss.com) in the Investors section under "Corporate Governance". A detailed report on the amount and structure of the remuneration for the Management Board and Supervisory Board can be found in the Remuneration Report.

On January 30, 2025, the Supervisory Board conducted its annual self-assessment and analyzed how effectively the full Board and its committees fulfill their responsibilities. This is reported in detail in the Corporate Governance Declaration.

There continued to be no consultancy or other contracts for work and services between the members of the Supervisory Board and the Company in the 2025 reporting year. Conflicts of interest involving Management Board or Supervisory Board members, which must be promptly disclosed to the Supervisory Board, were not reported during the 2025 financial year.

## Audit of the Annual and Consolidated Financial Statements

PricewaterhouseCoopers Wirtschaftsprüfungsgesellschaft GmbH, based in Frankfurt am Main, with a branch in Munich, audited the annual financial statements of SUSS MicroTec SE as of December 31, 2025, prepared in accordance with the provisions of the German Commercial Code (HGB), the consolidated financial statements as of December 31, 2025, prepared in accordance with International Financial Reporting Standards (IFRS), and the Combined Management Report for the Company and the Group for the 2025 financial year, and issued an unqualified audit opinion in each case. The consolidated financial statements were prepared in accordance with Section 315e HGB on the basis of the International Financial Reporting Standards (IFRS) as adopted by the EU. The non-financial reporting by SUSS, which is part of the Combined Management Report and uses the European Sustainability Reporting Standards (ESRS) as a framework, was subjected to a voluntary limited assurance engagement by the auditor and provided with an auditor's report.

The auditor conducted the audit in compliance with German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer in Deutschland e.V. (Institute of Public Auditors in Germany, IDW).

The Combined Management Report, Remuneration Report, the annual financial statements of SUSS MicroTec SE, the proposal for the appropriation of retained earnings, the consolidated financial statements and the audit reports of PricewaterhouseCoopers Wirtschaftsprüfungsgesellschaft GmbH, based in Frankfurt am Main, with a branch in Munich, were made available to all members of the Supervisory Board in a timely manner and were discussed in detail at the Audit Committee meeting on March 16, 2026, at a Supervisory Board meeting on March 24, 2026, and at the Supervisory Board meeting to approve the financial statements on March 27, 2026, in the presence of the auditor. The auditor reported on the key findings of the audit. In particular, the auditor provided explanations on the net assets, financial position, and results of operations of the Company and the Group and was available to the Supervisory Board in order to provide additional information. The auditor also elaborated on the scope, key findings, and costs of the audit. PricewaterhouseCoopers Wirtschaftsprüfungsgesellschaft GmbH, based in Frankfurt am Main, with a branch in Munich, was appointed as auditor for SUSS for the first time in the 2025 financial year. The lead auditor for the 2025 financial year was certified public auditor Sebastian Stroner, who, together with certified public auditor Ralph Jakobi, was responsible for the audit

of SUSS's financial statements and consolidated financial statements. Both audited SUSS for the first time.

The following were defined as key audit matters for the financial statements: the impairment of goodwill and the valuation of investments in affiliates, receivables from affiliates, and loans to those affiliates.

Based on its own review of the annual and consolidated financial statements, the Combined Management Report for the Company and the Group, and the Management Board's proposal for the appropriation of profits, the Supervisory Board raised no objections and approved the findings of the audit conducted by PricewaterhouseCoopers. At its meeting on March 27, 2026, the Supervisory Board approved the annual financial statements prepared by the Management Board, the consolidated financial statements, and the Combined Management Report of SUSS MicroTec SE and the Group for the 2025 financial year. This confirmed the adoption of the annual financial statements. The Supervisory Board endorsed the Management Board's proposal for the appropriation of profits.

## Composition of the Management Board and Supervisory Board

There have been no changes to the composition of the Management Board or the Supervisory Board of SUSS MicroTec SE in the past year. As stipulated, the Management Board consisted of three

members during the financial year. In the reporting year, the Management Board consisted of Burkhardt Frick as Chief Executive Officer (CEO), Dr. Cornelia Ballwießer as Chief Financial Officer (CFO), and Dr. Thomas Rohe as Chief Operations Officer (COO).

The Supervisory Board consisted of five members during the financial year. The Chair of the Supervisory Board was Dr. David Dean. The Deputy Chair was Dr. Myriam Jahn. The other members of the Supervisory Board were Jan Smits, Dr. Bernd Schulte, and Prof. Mirja Steinkamp. In accordance with Section 100 (5) of the German Stock Corporation Act (AktG), in the reporting period, Dr. David Dean was appointed as an expert for financial reporting and Prof. Mirja Steinkamp as an expert for auditing.

## Supervisory Board Personnel

Jan Smits' term of office ended at the 2025 Annual General Meeting. On June 3, 2025, the Annual General Meeting of SUSS MicroTec SE elected Jan Smits with a majority of 98.2% of the votes cast until the Annual General Meeting that resolves on the discharge of the members of the Supervisory Board for the 2028 financial year.

## Education and in-service training of the Supervisory Board

The members of the Supervisory Board are essentially responsible for the educational and in-service measures required for their tasks. These related, for example, to changes in the legal framework, technological developments, or sustainability issues. In the reporting year, the members of the Supervisory Board undertook further training on current topics. The focus continued to be on sustainability reporting in accordance with the European Sustainability Reporting Standards (ESRS), a sustainable and resilient supply chain, and IT and cyber security. As in the previous year, the members of the Supervisory Board devoted extensive attention to the use of artificial intelligence at the Company and the associated risks and opportunities.

## Thanks

Once again, our special thanks go to the members of the Management Board and all employees who contributed to SUSS ending a successful financial year with a new sales record. We would also like to express our thanks to the Management Board team and all employees who were involved in setting up the new site in Zhubei (Taiwan). All those involved have demonstrated the exceptional achievements that the Company is capable of delivering. Within a short period of time, we have succeeded in building a modern and efficient site, within budget and on time,

providing a solid foundation for further targeted growth. Delivering a project of this scale in close geographical proximity to our customers highlights both the Company's effectiveness and its aspiration for SUSS to be a reliable partner for our customers and firmly positioned within the global semiconductor industry. This aspiration was reinforced once again with the ambitious growth and profitability targets for 2030.

The fact that SUSS has an ambitious and confident outlook for the future would be inconceivable without the commitment and dedication of all its employees. All members of the Supervisory Board would like to express their sincere thanks to them and wish them and the current members of the Management Board every success in executing their plans.

Garching, Germany, March 2026

Signed

**Dr. David Dean**

Chair of the Supervisory Board

# Investor Relations

## SUSS in the Capital Markets

The global stock market experienced significant volatility in 2025, driven by US tariff policy and geopolitical conflicts. However, these external factors did not have a lasting impact on the markets, which performed very well, particularly from mid-April 2025, after the sharp decline following the raft of tariff announcements by the US government. In Germany, the DAX gained around 23% over the course of the year. The MDAX and SDAX also performed very well, gaining around 20% and 25% respectively. Although the TecDAX also rose, it was unable to keep pace with the performance of the less technology-oriented indices, gaining around 6%.

Economic development in Germany continued to stagnate in 2025. Persistent changes in global risks and trade policy continued to hamper exports and create an unfavorable investment climate in Germany. As a result, economic development improved only slightly year-on-year. The positive performance of the German stock market was driven, among

**€44.91**

Average price target of the SUSS' analysts as of December 31, 2025

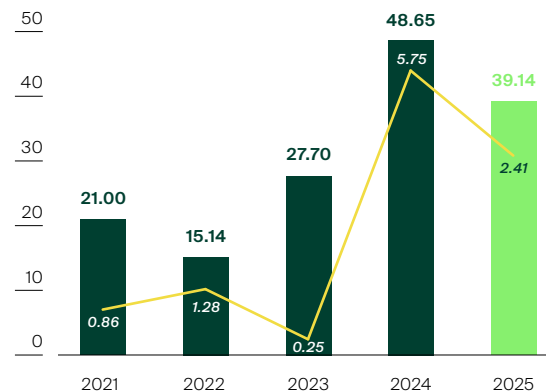
other factors, by favorable developments in the defense and energy sectors as well as increased interest from international investors in European shares.

## SUSS Shares

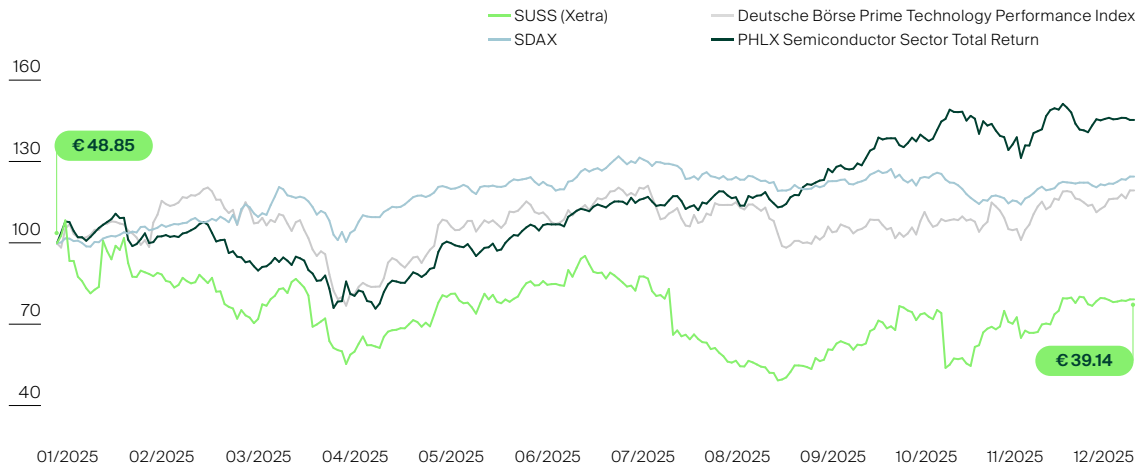
SUSS shares had a volatile year on the stock exchange in 2025. From an XETRA opening price of € 48.85, the share price rose in the first few trading days of the year, reaching its high for the year on January 6, 2025 at a closing price of € 53.00. Subsequently, cautious analyst estimates, the publication of our preliminary 2024 figures, and the announcement of high-performance AI models from China with lower hardware requirements led to significant price fluctuations in January and February. Rising uncertainty regarding the development of the semiconductor industry, together with rapidly changing trade policy signals around Liberation Day in April, put further pressure on the share price, which reached an initial low of € 27.00 on April 9. The SUSS share price subsequently recovered over the summer, supported by an improving global outlook for the semiconductor industry. From its interim high at the end of June, the share price fell, with the decline accelerating following a forecast adjustment at the end of July,

ultimately reaching its low for the year of € 24.04 on September 2. Its subsequent recovery was entirely reversed by a further forecast adjustment on October 27.

XETRA closing price of SUSS shares and earnings per share (undiluted) in €



Development of the SUSS share from January 2, 2025 until December 30, 2025 (in %)



The upturn in order intake in the fourth quarter of 2025, announced in the quarterly statement published on November 6, the introduction of cost-saving measures, and the presentation of Ambition 2030 at the Capital Markets Day on November 17, 2025 provided sustained support for the share price performance during the fourth quarter. From the end of October, SUSS shares gained 47.5%, closing at € 39.14 in XETRA trading on December 30, 2025. Despite its excellent performance in the fourth

quarter, the SUSS share price fell by 19.5% over the year as a whole – following an increase of 75.6% in the previous year. In 2025, SUSS shares lagged noticeably behind the SDAX, which gained 25.3% over the year, and the Deutsche Börse Prime Technology Performance Index, which recorded a gain of 20.1%. The Philadelphia Semiconductor Sector Total Return Index (PHLX), an important international benchmark, achieved a substantial gain of 43.5%.

The strong interest in SUSS shares led to a significant increase in trading volume on XETRA, the primary trading venue of the Deutsche Börse. On average, 134,000 shares were traded per day (previous year: 92,000 shares per day). Multiplying by the respective closing price of SUSS shares, this resulted in an average daily XETRA trading volume of € 4.8 million (previous year: € 4.6 million).

Further information on the long-term financial performance of SUSS can be found in our [5-year overview on page 292](#).

Key data on SUSS shares

WKN/ISIN	A1K023/DE000A1K0235
Reuters code	SMHNn
Bloomberg code	SMHN
Stock exchange segment	Prime Standard
Index memberships	TecDAX, SDAX
Description of securities	Registered shares
Designated sponsor	Hauck Aufhäuser
Initial public offering	May 18, 1999

## Dividend Policy

SUSS's dividend policy stipulates that 20 to 40% of the company's free cash flow should be distributed as dividends. This principle may be deviated from, particularly in response to overall economic or business conditions, the financial situation of the company and the resulting distributable earnings of SUSS MicroTec SE, or due to acquisitions or disposals of assets.

The Management Board and Supervisory Board of SUSS MicroTec SE will therefore propose a dividend of € 0.04 per share to the Annual General Meeting for the 2025 fiscal year. This corresponds to a total dividend amount of € 0.8 million. The proposal for the appropriation of profits is presented in the [consolidated notes under section \(21\)](#).

### Development of SUSS shares

	2025	2024
Number of issued shares (December 31)	19,115,538	19,115,538
Of which outstanding shares	19,115,538	19,115,538
Of which own shares	-	-
Share price in €		
Closing price	€ 39.14 (December 31, 2025)	€ 48.65 (December 31, 2024)
Yearly high <sup>1</sup>	€ 53.00 (January, 6 2025)	€ 70.50 (October 9, 2024)
Yearly low <sup>1</sup>	€ 24.04 (September 2, 2025)	€ 26.05 (January, 3 2024)
Market capitalization <sup>1</sup>	€ 748.2 million (December 31, 2025)	€ 930.0 million (December 31, 2024)
Earnings per share (undiluted)	€ 2.41	€ 5.75
Earnings per share from continuing operations (undiluted)	€ 2.59	€ 2.70
Price-earnings ratio <sup>1</sup> (December 31)	16.2	8.5
Sales per share	€ 26.35	€ 23.39
Book value per share	€ 16.51	€ 14.82

<sup>1</sup> Based on XETRA closing price

**Development of dividends**

Fiscal year (with payout in the following year)	Dividends per share (in €)	Dividend yield (as of December 31, in %)	Total payout amount (in € million)
2021	0.16	0.8	3.1
2022	0.20	1.3	3.8
2023	0.20	0.7	3.8
2024	0.30	0.6	5.7
2025 <sup>1</sup>	0.04	0.0	0.8

1 Dividend proposal

**Shareholder Structure**

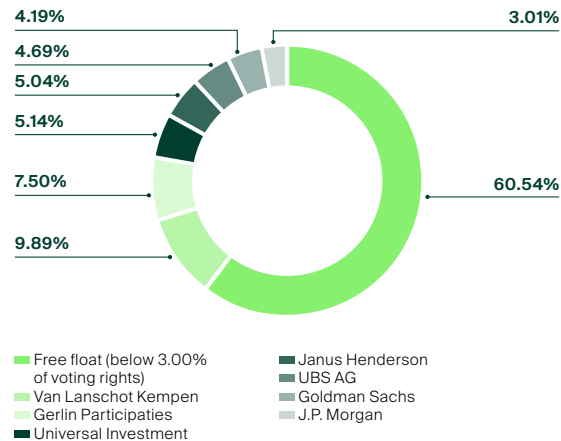
Our shareholder structure changed in the 2025 fiscal year as follows: On March 14, 2025, J.P. Morgan informed us that, as of March 13, 2025, it had exceeded the reporting threshold of 3% of directly or indirectly held shares. On that day, J.P. Morgan held 3.08% of the shares. According to the company's latest notification, its stake amounted to 3.01% of the shares. On June 1, 2025, Universal Investment reported that its stake of directly or indirectly held shares had exceeded the threshold of 3%, and amounted to 3.13% as of June 27. According to Universal Investment's latest notification dated December 11, 2025, its stake was 5.14% of the shares issued. The stake held by the UBS Group changed several times over the course of the year, amounting most

recently to 4.96% of the shares. No changes were reported for the positions of Van Lanschot Kempen, Gerlin Participaties, and Janus Henderson.

**Analyst Recommendations**

Over the course of the year, three institutions initiated coverage of SUSS shares following extensive preparation. At the beginning of January, UBS issued a "Sell" recommendation with a price target of € 40.30 in its initiation study for SUSS shares based on the previous day's XETRA closing price of € 53.00. In May, the analyst at Kepler Cheuvreux recommended holding SUSS shares in his first study and calculated a price target of € 40.00 over a

**Ownership information as of December 31, 2025**



- Free float (below 3.00% of voting rights)
- Van Lanschot Kempen
- Gerlin Participaties
- Universal Investment
- Janus Henderson
- UBS AG
- Goldman Sachs
- J.P. Morgan

twelve-month period. Following our Capital Markets Day in November, the research team at Dutch financial services company Van Lanschot Kempen added SUSS shares to their coverage with a price target of € 50.00 and a "Buy" recommendation. Alongside the initiations of coverage, analysts at Stifel and Hauck & Aufhäuser discontinued their regular equity research on SUSS during the course of the year as a result of takeovers and

the subsequent reorganization of research departments. As of December 31, 2025, the total coverage had grown slightly to eleven analysts (previous year: ten analysts).

Institute	Recommendation (December 31, 2025)
Berenberg	Buy
Deutsche Bank	Buy
DZ Bank	Sell
Jefferies	Buy
Kepler Cheuvreux	Buy
Metzler	Buy
mwb Research	Buy (sponsored research)
Oddo BHF	Buy
UBS	Buy
Van Lanschot Kempen	Buy
Warburg	Buy (sponsored research)

The average target price of the ten analysts was € 44.91 as of December 31, 2025 (previous year: € 73.11). Current analyst estimates, an analyst consensus, and sponsored research are published on our website at [www.suss.com/en/investor-relations/share](http://www.suss.com/en/investor-relations/share)

### Investor Relations Activities

The goal of investor relations at SUSS is to provide the capital market with relevant information for evaluating SUSS shares. For this reason, the company maintains close contact with its shareholders and engages in an open and continuous dialogue with the capital market. All members of the Management Board attended a large number of meetings with investors and analysts in 2025.

To attract new institutional investors and engage with existing shareholders, we participated in 15 investor conferences, some spanning multiple days, across Europe and North America throughout 2025. Additionally, we participated in four investor roadshows at the invitation of various banks, meeting with numerous investors. We also presented SUSS to investors worldwide at virtual investor events and roundtable discussions. We attended several expert meetings and participated in visits to our largest development and production site in Sternenfels and to our company headquarters in Garching throughout the year. We also

presented the company to investors and analysts at SEMICON trade shows, the world's largest series of trade shows for the semiconductor industry. In addition, SUSS was invited by the Schutzvereinigung der Kapitalanleger e.V. (SdK) to a virtual investor forum for private investors. Numerous one-on-one meetings with investors and analysts complemented our investor relations activities. Following the publication of annual, quarterly, and half-year financial results, we always organize conference calls where the Management Board explains the released figures and the business situation to analysts and investors.

On June 3, 2025, the Annual General Meeting of SUSS MicroTec SE was held in Munich. We once again invited our shareholders to an in-person event at the Haus der Bayerischen Wirtschaft in Munich. This allowed our shareholders to get together in person again and gain firsthand insights into SUSS's development. The Annual General Meeting passed several resolutions, which can be viewed in detail at [www.suss.com/en/investor-relations/annual-general-meeting](http://www.suss.com/en/investor-relations/annual-general-meeting). The Annual General Meeting granted discharge to the Management Board and the Supervisory Board with a very large majority. The Annual General Meeting 2026 is set to be held in Munich on June 3, 2026.

Dividend proposal for  
fiscal year 2025:

€0.04

A key milestone in our IR work in 2025 was our Capital Markets Day on November 17, 2025 in Garching. The Management Board together with the business unit heads presented SUSS's key growth drivers over the next few years to over 40 analysts and investors. Ambition 2030 targets sales in the order of €750 to €900 million, a significantly increased gross profit margin of 43

to 45%, and a similarly significant improvement in the EBIT margin of 20 to 22%. All documents relating to our Capital Markets Day and video recordings of the presentations are available on our revamped IR website [www.suss.com/en/investor-relations/](http://www.suss.com/en/investor-relations/).

## Financial Calendar 2026

**May 7, 2026**

Quarterly Statement as at March 31, 2026

**June 3, 2026**

Annual General Meeting 2026, Munich

**August 6, 2026**

Half Year Report 2026

**November 5, 2026**

Quarterly Statement as at September 30, 2026

# Combined Management Report

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## Fundamental information about the Group

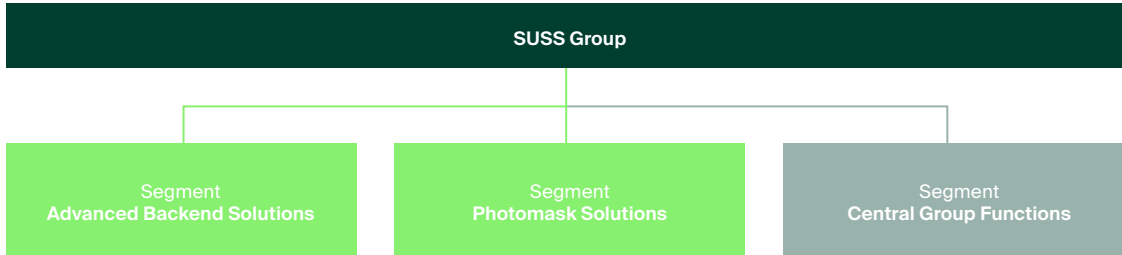
The SUSS Group consists of SUSS MicroTec SE as the parent company plus its subsidiaries. Where statements in the following combined management report refer to the Group, we mean SUSS or the SUSS Group. Where statements refer exclusively to individual subsidiaries or to the parent company, we indicate this by naming the company.

### Business activity, sales markets, and segment structure

The SUSS Group develops, manufactures, sells, and services tools for the production of microelectronics, microelectromechanical systems, and related applications. SUSS's markets are the frontend of the semiconductor industry, serviced by the Photomask Solutions segment, and the backend of the semiconductor industry, serviced by our Advanced Backend Solutions segment.

Advanced Backend Solutions is the larger of the two segments and provides tools for various process steps with its coating, imaging, and bonding systems product lines, which in turn represent their own submarkets. Our coating and imaging solutions are used primarily in (advanced) packaging. Here, the chip structure is structured at wafer level, for example for sophisticated packaging processes for chip modules and for use in mobile devices, PCs, and servers as well as in industrial end markets such as the automotive sector. Our solutions for temporary bonding and debonding, as well as for permanent debonding including hybrid bonding, are used by our customers in the manufacture of memory chips, in (advanced) packaging, and in microelectromechanical systems (MEMS), among other things.

Structure of the Group as at Dezember 31, 2025



For the frontend of the value chain in the semiconductor industry, SUSS's Photomask Solutions segment provides tools for the production and cleaning of photolithography masks and is the market leader in this field. Our customers include the world's leading manufacturers of photomasks and microchips, as well as their foundries.

For many years, we have generated the highest proportion of our sales in Asia, particularly in Taiwan, South Korea, and China. We manufacture our tools mainly in Sternenfels and Garching (Germany) and in Hsinchu and Zhubei (Taiwan).

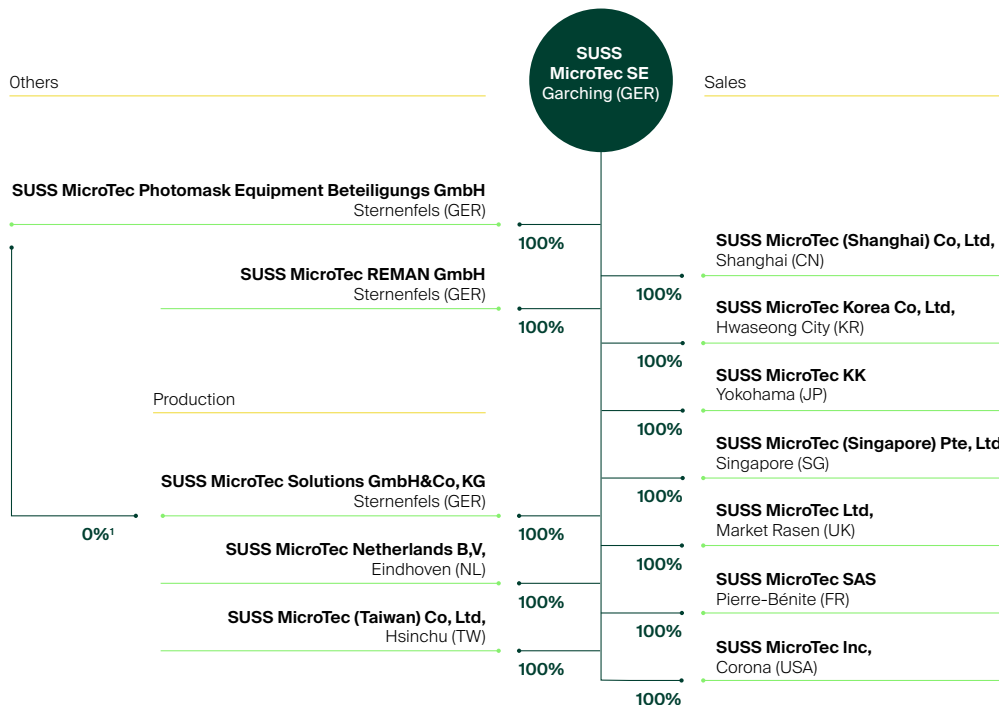
In the 2025 financial year, SUSS was divided into two sales-generating segments: Advanced Backend Solutions and Photomask Solutions. In addition to the two operating segments, segment reporting shows areas and other business activities under “Central Group Functions” that, by definition, do not constitute a segment in accordance with IFRS 8. Here, we report the costs of staff and management functions for central Group management and other costs for which allocation to the other segments based on causation is not possible or appropriate.

### Legal structure of the Group

The legal structure of the Group consists of the parent company, SUSS MicroTec SE, as the management and financial holding company plus the subsidiaries owned by the parent company. Development and production activities or local sales and service activities for the Group are organized in the subsidiaries. SUSS has locations in Germany, the United States, the United Kingdom, France, Japan, China, Singapore, South Korea, Taiwan, and the Netherlands.

There were no changes to the Group's legal structure in the 2025 financial year. The business operations of SUSS MicroTec ReMan GmbH, in which the used machinery business was bundled, ceased as of July 31, 2025.

### Legal Structure of the Group



As of December 31, 2025

1 SUSS MicroTec Photomask Equipment Beteiligungs GmbH is the general partner of SUSS MicroTec Solutions GmbH & Co. KG

## Explanation of the Group's internal control system

Management of the Group is based in particular on the financial performance indicators of sales, gross profit margin, and EBIT margin and on the development of these performance indicators in the operating segments. These key figures are the most important financial performance indicators for SUSS. The most important financial performance indicator for the holding company of the SUSS Group, SUSS MicroTec SE, is net income.

The reconciliation of the key figures gross profit and EBIT can be understood using the segment reporting in section (39) of the notes to the consolidated financial statements.

In addition to the financial indicators presented, SUSS considers selected important non-financial key indicators in the Group's control system which do not qualify as performance indicators pursuant to Section 315(3) in conjunction with Section 315(1) of the German Commercial Code (HGB). With regard to environmental impacts, CO<sub>2</sub>e emissions in Scope 1 and Scope 2 have been defined as an important key indicator for the Group. The GHG balance includes greenhouse gases that are part of the Kyoto Protocol. Emissions are converted into CO<sub>2</sub> equivalents (CO<sub>2</sub>e).

In the area of social impacts, an employee engagement core (EES) is calculated quarterly to quantify the extent of employee loyalty to the Company. In the area of corporate governance, the rate of

employee participation in mandatory compliance training, which includes the in-house training program on IT security and the Code of Conduct, has been set as an important key indicator. SUSS MicroTec SE does not consistently use non-financial performance indicators in its control system. CO<sub>2</sub>e is analyzed only at Group level. Further information on the development of the non-financial key figures can be found in the non-financial Group statement in this combined management report.

## Corporate strategy and segment strategy

SUSS develops innovative technologies and process solutions for cutting-edge applications in selected, high-growth markets in the global semiconductor industry. As a solutions provider, we support our customers with high-volume production in particular. Our tools are also used in the production of small quantities and for development and laboratory applications.

Our overarching corporate strategy is focused on us being a leading partner to our customers in the relevant submarkets and achieving profitable growth. We ensure our strong market presence via an ambitious product roadmap that is aligned with our customers' needs. In this context, we are planning to launch numerous new solutions in the coming years, of which some will be successor generations of existing products and some will be new solutions for attractive sales markets. We are working to

systematically reduce the complexity of our operational business in order to further increase profitability in the medium term. First, this includes streamlining our product portfolio by focusing more intensively on solutions that we can manufacture in larger quantities. Second, we are continuing to pursue a platform strategy for our tools. In this context, we define modules that can be used in different solutions across multiple product lines, thus enabling efficient small-scale production. This modularization also forms the basis for increasing the integration of strategic suppliers and external production partners.

Our production takes place in both Europe and Asia and is therefore geographically close to our most important customers. In 2025, we built and commissioned a new, larger production site in Zhubei (Taiwan). New production capacities were created on a usable area of 18,000 square meters. These meet the continued high demand for SUSS solutions and are intended to lay the foundation for further targeted growth in the years ahead. Approximately 6,300 square meters of the new site have been developed for production under cleanroom conditions. We also manufacture solutions for our customers at our locations in Germany in Sternenfels and Garching. Depending on strategic factors such as capacity utilization, order situation, logistics, and profitability, we can relocate the production of solutions between our sites.

In our business model, an increasingly important role is being played by the sales we generate from maintaining, servicing, and

optimizing the tools installed at our customers' premises. We offer our customers maintenance contracts, warranty extension options, spare parts, and upgrades to support the performance of our solutions throughout the entire utilization cycle. Due to the high increase in sales in recent years and with a view to further targeted growth, the installed base, i.e. the number of active SUSS tools at our customers' sites, is continuously increasing and is therefore becoming a strategic potential. With consistent management of the installed base, we expect the relative share of sales generated by the service business to increase in the coming years.

Through our positioning, we pursue the goal of always being one of the leading suppliers in the markets that are relevant to SUSS. Partnerships with research institutes and companies in the industry help us identify key trends and promising technologies at an early stage and exploit the potential for us and our customers. The focus here is on organic growth. With regard to key technologies, useful additions to our portfolio, and attractive research and development capacities, we also consider targeted acquisitions of companies or business units.

Below, we describe our market position and the respective strategic approaches in our segments.

## Segment Advanced Backend Solutions

The Advanced Backend Solutions segment comprises the development, production, and sale of solutions in the Imaging, Coating, and Bonding Systems product lines. Specifically, we offer mask aligners and UV projection scanners (imaging), coaters and developers (coating), and temporary and permanent bonders (bonding). These product lines are manufactured in Germany (Garching and Sternenfels) and in Taiwan (Hsinchu and Zhubei). The main market for our tools is the semiconductor production backend. Asia is the segment's main sales region. Generating a sales share of around 70% in 2025, the Advanced Backend Solutions segment was SUSS's largest segment.

In the imaging systems product line, our mask aligners form a strong basis with a market share of around 50% in our own estimation. Our competitive advantage lies in the superior quality of our optics and alignment. We have been supporting our customers for many years with fully automated tools, which are primarily used for high-volume production, as well as with manual tools in the laboratory and in small-series production. In addition, we are positioning our UV projection scanners in certain fields of application, particularly in the packaging process for AI chip modules, as an especially cost-efficient bridging technology between mask aligners and steppers, which are also used in packaging processes. While UV projection scanners from SUSS have processed only wafers up to now, the next generation should be equally able to process square panel substrates in order to benefit from the

industry trend of panel level packaging. Accordingly, we estimate the sales growth potential for UV projection scanners to be higher than for mask aligners in the coming years. Our imaging solutions are used exclusively in the micrometer range and do not compete with nanometer resolution exposure technologies, such as those used in the frontend of semiconductor manufacturing.

In the coating systems product line, we have a market share of around 15% with coaters and developers. An important target application in the growing market for 300-millimeter coating solutions is advanced packaging in the semiconductor industry, where leading companies from Taiwan and Korea are among our loyal customers. We also offer coaters and developers for 200-millimeter applications such as microelectromechanical systems (MEMS) and power semiconductors, which are mainstream applications that tend to depend on the general cycle of the semiconductor industry. New coating technologies, in particular the inkjet process for efficiency-optimized processes, round off our portfolio. We hope that this solution, known in specialist circles as inkjet coating, will establish itself as an alternative to conventional coaters in the future – particularly in applications with demanding surfaces, in thick coatings for metallization, or when using particularly expensive materials. Another target market is additive manufacturing. With inkjet coating, the material is only applied to the wafer, or in the future to square panel substrates, where the coating is required. This results in significant material savings and, consequently, an improvement in our customers' cost structure

within their manufacturing processes. We believe that inkjet coating will have significantly more dynamic growth potential overall in coming years than the spin coating business.

In bonding systems, we differentiate between solutions for temporary bonding and debonding as well as permanent bonding. Each of these submarkets has different technical requirements and a differentiated competitive situation. In the temporary bonding and debonding market, our solutions play a key role for the production of high-bandwidth memory chips (HBM), which are required in connection with AI applications. Specifically, they support the thinning of memory wafers before these can be cut into individual chips. This application is currently the most important submarket for temporary bonding and debonding and is expected to remain so in the years ahead. Some of our solutions are also used in the leading packaging process for AI chip modules and in the production of silicon carbide semiconductors based on 200 mm wafers. Based on our market estimates, SUSS is the world's leading provider of solutions for temporary bonding and debonding, with a market share of around 45%. As capacity for the production of AI chip modules, and therefore also HBM memory chips, is expected to continue to grow steadily in the coming years, we expect demand for our temporary bonders and debonders to remain at a high level and these products to be our top-selling bonding solution until 2030.

In the market for permanent bonding, SUSS is a challenger. Following our withdrawal in the 2010s, we decided to address this market again a few years ago. We were pleased to be able to catch up with the competition again very quickly in terms of technology.

We consider the sales potential in the upcoming market of hybrid bonding to be significantly more attractive. We have a complete portfolio for production customers with solutions for hybrid bonding of two wafers (wafer-to-wafer) and for connecting a wafer with individual chips (die-to-wafer). In die-to-wafer hybrid bonding, we also want to offer modular partial solutions for surface preparation in the future. We also offer a combined wafer-to-wafer and die-to-wafer solution, in particular for research institutes and the development units of leading semiconductor manufacturers. Hybrid bonders have the potential to make a significant contribution to sales in SUSS's bonder business in the medium to long term.

## Segment Photomask Solutions

The Photomask Solutions segment comprises the development, manufacture, and sale of systems used in the production or cleaning of photomasks for the semiconductor industry. The key target markets are lithography photomask manufacturers and the frontend of the semiconductor industry, where photomask cleaning systems are typically used in close proximity to lithography equipment. The structuring and thus the actual production of microchips takes place in the frontend. Asia is the main sales region for the Photomask Solutions segment.

The majority of sales in this segment are attributable to our photomask cleaning solutions. Our information shows that, up to now, only mask cleaners from SUSS have been qualified for the most advanced technology nodes in the semiconductor industry and are also used in EUV lithography (extreme ultraviolet). According to our own analyses, we are by far the leading supplier in the high-end segment thanks to our leadership in technology. We are currently developing the next generation of photomask cleaners for high-end and mid-end applications. While we aim to at least maintain our leading competitive position in the high-end segment and benefit from market growth, we see a higher potential for market share gains in the mid-end segment, in particular. We also supply bake and develop solutions which are used in the production of photomasks.

In addition, we are working on transferring our expertise in photomask cleaning to wafer cleaning. These solutions are to be gradually introduced to the market from 2026 and contribute substantially to segment sales by 2030. For further information on development progress, please refer to the Research and Development section of this management report.

## Employees

With their experience, skills, and knowledge, our employees are one of the key factors in the success of SUSS. Our business is characterized by internationality, global positioning, and cultural diversity. Our employees work in production and technology, marketing and sales, and administrative roles worldwide. They form an important network for the cross-site exchange of knowledge and intercultural cooperation.

Employees <sup>1</sup>	December 31, 2025	December 31, 2024
Administration	152	131
Marketing and Sales	544	389
Production and Technology	801	978
<b>Total</b>	<b>1,497</b>	<b>1,498</b>

1 As full-time equivalents (FTE)

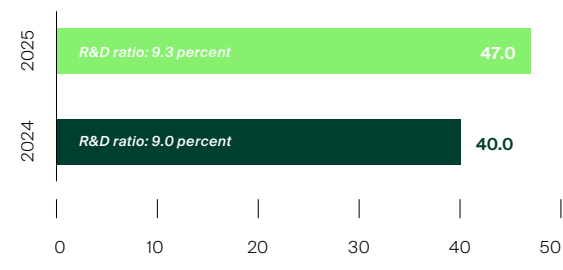
In the 2025 financial year, 1,497 people were employed by the SUSS Group as of December 31, 2025 (previous year: 1,498 employees). The number of employees has therefore remained almost stable year-on-year. The increase in the Marketing and Sales category to 544 employees (previous year: 389) and the decrease in the Production and Technology category to 801 employees (previous year: 978) is mainly the result of a reorganization. In 2025, we continued to work closely with universities and research institutes to raise SUSS's profile among talented graduates as early as possible and to attract new employees.

## Research and development

Our research and development expenditure (R&D expenditure) increased substantially by €7.0 million, or 17.5 percent, to €47.0 million in the 2025 financial year (previous year: €40.0 million).

The R&D ratio, i.e. research and development expenditure in relation to sales, therefore rose to 9.3% (previous year: 9.0%).

**Research and Development Expenditures (R&D)** in € million and **R&D ratio** as a percentage of sales



At the end of 2025, 320 employees and thus approximately 21% of all SUSS employees worked in research and development. The decline compared to the previous year's figure of 382 employees is mainly due to reclassifications in HR reporting. As an additional resource, we are using external research and development providers in a targeted manner to complete a larger number of development projects within the planned time frame.

We also attach great importance to our partnerships with leading research and development institutes and universities. The most important partner in this respect is the Belgian semiconductor research institute Imec. We have been using Imec's infrastructure to develop processes as part of a joint multi-year development program. We also maintain research and development partnerships in North America and Asia.

Another strategic instrument for deriving important impetus for new, promising solutions and prioritizing development projects accordingly are technology roadmap workshops with our key customers. By involving our customers at an early stage, we want to ensure that our development priorities address the specific market requirements. We systematically increase the probability of success of new solutions in this way.

### Advanced Backend Solutions segment

Approximately 75% of our research and development expenditures were attributable to the Advanced Backend Solutions segment in the 2025 financial year. The overall goal is to capitalize on market opportunities by developing innovative solutions and to advance SUSS's targeted future growth.

In our imaging solutions, the focus was on developing new generations of equipment for the mask aligner and UV projection scanner. Both solutions are being developed consistently on the basis of the new platform and modularization strategy in order to increase the similarities between the systems and to minimize complexity. Modularization also helps us in our partnerships with strategic suppliers, whose role is to take on a growing share of module production. In addition to modularization, we are working on significant technological improvements for both solutions in order to expand their fields of application and thereby increase the number of potential major customers. In future, the UV projection scanner will be offered in two different versions: one solution will – as before – process wafers with a diameter of 300 millimeters, while an additional solution will be able to process square substrates measuring 310 x 310 millimeters and thus benefit from the industry trend towards so-called panel level packaging. The market launch of the new imaging solutions will begin in 2026.

In the Bonding product line, we continued to work on expanding our hybrid bonding portfolio. With the market launch of the fully integrated XBC300 Gen2 D2W die-to-wafer platform in 2025, we made significant progress towards our goal of providing our customers with a comprehensive hybrid bonding portfolio. So, SUSS now has hybrid bonding solutions for die-to-wafer applications,

wafer-to-wafer applications and a combined solution that is particularly tailored to the needs of research institutes and R&D teams at semiconductor manufacturers. As the market still prefers modular, i.e. non-fully integrated solutions, in particular for die-to-wafer applications, we have evaluated the introduction of a specific solution in 2025 that only covers surface preparation and cleaning, i.e. the process step before the actual chip bonding. A pilot tool is currently being tested by a customer in an on-site evaluation.

### Photomask Solutions segment

In the 2025 financial year, we intensified our research and development activities in the Photomask Solutions segment to prepare our portfolio for future market demand. By doing so, we essentially focused on the development of three platforms.

In the high-end market for mask solutions, where SUSS holds the leading market position according to its own analyses, we have focused on the development of the MaskTrack Smart Clean mask cleaning platform. We wish to position this solution as an innovative cleaning solution for next-generation frontend lithography including High-NA EUV. In this connection, we continued to advance our joint development work with focus customers in Europe, the United States, and Asia and made considerable progress in validating technological requirements. Following the

field trials planned for 2026, the market launch of this solution is scheduled for the end of 2026.

We also continued developing the ASx 9500. This is a mask cleaning solution in the mid-end market segment, for which growth is expected in the coming years. The ASx 9500 is designed for applications that are produced in technology nodes of between 38 and 90 nanometers. In order to meet the expected high demand, its market launch is also planned for 2026.

Also in 2025, we also continued to focus on the development of our GreenTec wafer cleaning solutions. Based on our expertise in photomask cleaning, we are developing the industry's first sustainable wafer cleaning solution to address the back-end needs for 2.5D and 3D packaging applications. This project comprises the development of a new equipment platform and environmentally friendly chemicals. We have already been able to demonstrate the capability of the solution to customers on the pilot tool installed at our application center in Sternenfels. The first production system for wafers with a diameter of 200 millimeters will initially be installed in the application center in Sternenfels at the beginning of 2026 and then delivered to an evaluation customer in the course of the year. At the same time, we have accelerated the development of a solution for 300 mm wafers, which we plan to launch in 2027.

## Investment activities

SUSS MicroTec SE owns the Company premises at the main production, development, and administration locations in Garching and Sternenfels. SUSS MicroTec Solutions GmbH & Co. KG is based in Sternenfels. We continuously invest in the Company buildings at both locations in order to keep them state-of-the-art – also from an energy perspective. In the 2025 financial year, SUSS took over a new production site in Zhubei (Taiwan) and equipped the building with the necessary fixtures and fittings, such as the required clean room infrastructure. Upon handover of the property in the first quarter of 2025, lease liabilities in the amount of € 39.7 million were recognized, matched by a right-of-use asset.

Given our business model, investments in technical equipment and machinery do not play a significant role in our Company's development. The core of our added value is the development, design, and construction of tools for the semiconductor industry. This also includes software management, as well as the assembly and alignment of components, the installation of the finished equipment at the customer's site and, more increasingly, service agreements, upgrade services and the spare parts business. These activities do not require any capital expenditure-intensive production equipment or machines.

SUSS MicroTec SE operates a Group-wide ERP platform that is used by the German Group companies as well as by SUSS MicroTec (Taiwan) Company Ltd., Hsinchu, Taiwan, and SUSS MicroTec Netherlands B.V., Eindhoven (Netherlands). We continuously invest in the digital transformation of our processes. A project to migrate to the current version of the ERP solution was launched in the 2025 financial year. In addition, SUSS continuously invests in the further development of the software landscape in order to provide the Company with a reliable, secure and high-performing IT infrastructure.

# Report on economic position

## Economic environment<sup>1</sup>

The International Monetary Fund (IMF) estimates that, measured in terms of global gross domestic product (GDP), the world economy grew by 3.3% in 2025. As in the previous year, international crises and (trade) conflicts had an impact on the economic development on a global scale. The uncertainties arising from changes in international trade policy eased in the second half of the year. Nevertheless, the global economic growth trend remains susceptible to short-term distortions as a result of unexpected policy changes.

Growth in our most important sales region, Asia (Emerging and Developing Asia), amounted to 5.4% in 2025, according to information provided by the IWF (previous year: 5.3%). The most important individual markets for SUSS in Asia are Taiwan, China, and South Korea. In Taiwan, real gross domestic product grew by 3.7% in 2025, thus remaining below the previous year's level of 4.8%.

<sup>1</sup> Sources: [International Monetary Fund \(IMF\): World Economic Outlook January 2026](#)

[IMF: World Economic Outlook October 2025](#)

[Leibniz-Institut für Wirtschaftsforschung \(rwi\) 2025](#)

The Chinese economy grew by 5.0% in 2025, the same rate as in 2024. In South Korea, growth in real gross domestic product slowed to 1.0% in 2025 after 2.0% in the previous year.

In the United States of America, another key sales market for SUSS, the economy is said to have grown at a slightly slower rate than in the previous year and stood at 2.1% in 2025, down from 2.8% in the previous year.

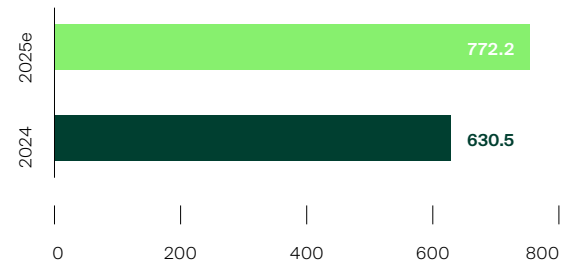
GDP growth in the Euro zone again lagged the global average in 2025. Changes in customs conditions and the US trade policy, in particular, weakened the export business. Domestic demand also remained weak, with the exception of the services, energy and defense sectors. GDP in the eurozone grew by 1.4% (previous year: 0.9%).

The RWI Leibniz Institute for Economic Research expects Germany's economy to achieve a minimal GDP increase of 0.1% in the 2025 financial year. In the previous year, gross domestic product shrank by 0.2%. The export-oriented German economy suffered from a further decline in competitiveness, particularly in exports to the USA. Contrary to initial expectations, experts estimate that the funds from the special fund for infrastructure and climate neutrality will not have an impact on demand until 2026.

Along with general economic trends, which can serve as an indicator for global demand for semiconductors, the development of the semiconductor market and the market of wafer fab equipment are of particular importance for SUSS.

## Semiconductor Market<sup>2</sup>

**Development of sales in the global semiconductor market**  
in USD billion



Source: WSTS, December 2, 2025;  
the suffix "e" after a year indicates an expected/estimated value

According to the market estimate published by the World Semiconductor Trade Statistics Organization (WSTS) in December 2025, sales in the global semiconductor market increased by 22.5% in 2025. Global sales in the industry thus grew to \$772.2

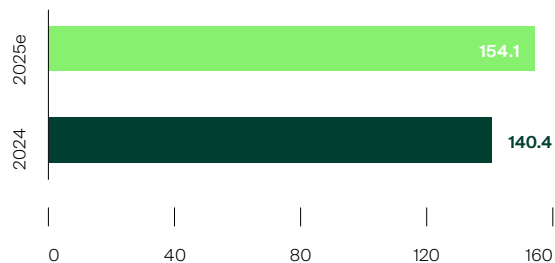
<sup>2</sup> Source: [World Semiconductor Trade Statistics \(WSTS\) 2026](#)

billion (previous year: \$630.5 billion). The main positive drivers in 2025 included robust demand for logic and memory semiconductors used in artificial intelligence applications.

### Wafer fab equipment market<sup>3</sup>

Within the semiconductor industry, SUSS's solutions primarily address the wafer fab equipment market. Although our solutions are also used in research and development facilities, the volume of this submarket is low and not disclosed in market data.

Development of sales in the wafer fab equipment market in USD billion

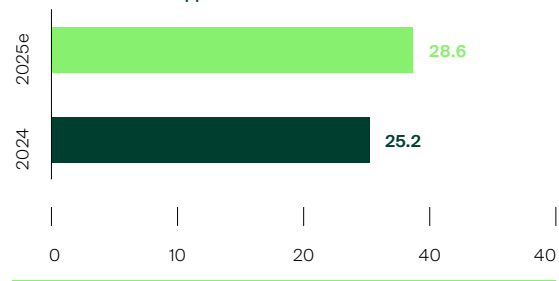


Source: Yole Group, July 29, 2025; the suffix "e" after a year indicates an expected/estimated value

<sup>3</sup> Source: YOLE: Yole Report Status of the Wafer Fab Equipment Industry (2025)

The industry experts at the Yole Group assume that the market for wafer fab equipment reached a volume of \$154.1 billion in 2025. This means that the market grew by 9.8% compared to the previous year's figure of \$140.4 billion. Although sales in this market increased at a slower rate than in the previous year, they still reached a new record level.

Development of sales in the wafer fab equipment market segment – service and support in USD billion



Source: Yole Group, July 29, 2025; the suffix "e" after a year indicates an expected/estimated value

In the wafer fab equipment market, the Yole Group also reports the sub-segment wafer fab equipment – service and support. This sub-segment is a relevant indicator for SUSS's service business, in which service and maintenance contracts are offered and customers are supported with spare parts and upgrades during the ongoing operation of the solutions. According to Yole's estimates, the market segment grew by 13.5% year-on-year to \$28.6 billion.

### Course of business

**Note:** The prior-year figures have been restated. The restatements are presented in Section D) of the notes to the consolidated financial statements.

SUSS achieved consolidated sales of more than half a billion euros for the first time in the 2025 financial year. Group sales of € 503.2 million (previous year: € 446.7 million) underline how successfully we have managed to benefit from high customer demand with expanded production capacities as part of our growth transformation in recent years. With sales growth of 12.6%, SUSS achieved growth that exceeded the global growth rate of 9.8% for the semiconductor equipment market in 2025, as estimated by the industry experts at Yole.

After an extremely strong order intake in the fourth quarter of 2024, we started the 2025 financial year with an order book worth € 428.4 million. The order book is defined as the total of all existing orders that have not yet been processed at the end of the reporting period. As some orders that were originally not expected until the 2025 financial year were already booked in December 2024, order momentum slowed in the first quarter of 2025, in particular in the Advanced Backend Solutions segment. In addition, there were already signs of a change in the product mix, as our customers ordered fewer temporary bonders and debonders, while demand for UV projection scanners increased, which are used in the leading packaging process for AI chip modules.

In the second quarter of 2025, we again recorded a decline in order intake, which was down on both the previous quarter and the same quarter of the previous year. In terms of order intake, orders from China in particular fell significantly. In addition, uncertainties among customers regarding global customs and trade policy and the associated development of global demand for semiconductors had a negative impact on our customers' investment plans. At the same time, a change in the customer and product mix put increasing pressure on profitability. After having processed the orders for our bonding tools from the first wave of AI-related orders, the proportion of coaters and UV projection scanners manufactured in the product mix increased. This was accompanied by rising start-up and training costs, in particular in the production of UV projection scanners. There were also value adjustments on inventories due to the termination of a non-strategic development project. This put an additional strain on the gross profit margin and the EBIT margin.

Accordingly, the forecast for the gross profit margin was reduced in two stages to between 35% and 37% and for the EBIT margin to between 11% and 13%. At the same time, stricter cost management was introduced in the second half of 2025 to support the achievement of the adjusted profitability targets. Order intake reached the lowest level of the year in the third quarter of 2025. Sales volumes also fell in the third quarter compared to previous quarters, which is why we had already started to adjust our flexible production capacities to the lower order momentum in the summer.

As expected, demand for our solutions picked up again in the fourth quarter, with the result that order intake reached €117.5 million, by far the highest figure of the financial year. Encouragingly, both segments and different product lines contributed to this trend reversal, above all solutions for cleaning photomasks and imaging systems with mask aligners and UV projection scanners. Sales in the fourth quarter were at almost the same level as in the previous quarter, which underlines the clear stabilization of the quarterly production output.

In total, order intake amounted to €354.3 million in the 2025 financial year (previous year: €423.7 million). At €274.5 million (previous year: €300.2 million), the Advanced Backend Solutions segment accounted for a significantly larger share, while the Photomask Solutions segment contributed €79.8 million (previous year: €123.5 million) to new business. In the Photomask Solutions segment in particular, demand from our Chinese customers declined significantly, as expected, after several years of high order volumes. Order intake from Chinese customers fell across both segments, by €38.6 million compared to the previous year.

The order book as of December 31, 2025, amounted to €266.8 million. In the Advanced Backend Solutions segment, the order book of €185.4 million was distributed very evenly across the three product lines Imaging, Coating and Bonding Systems. The order book in the Photomask Solutions segment stood at €81.4 million at the end of the year.

The assessment of the development of SUSS in the past financial year must be viewed in a differentiated manner. In terms of sales, we have succeeded in continuing our dynamic growth trajectory. With sales of €503.2 million and sales growth in the double-digit percentage range, we achieved the upper third of our sales forecast.

In terms of profitability, we did not achieve our original expectations for the gross profit margin and EBIT margin in 2025. From the second quarter onwards, the special and one-off effects described above and a less profitable customer and product mix meant that we had to revise our expectations twice – on July 28, 2025 and October 27, 2025.

Compared to our initial forecast made in March 2025, we missed our targets for the gross profit margin and EBIT margin on account of the developments described above. On the other hand, we succeeded in achieving or even slightly exceeding the profitability expectations we had set in our most recent forecast. At 35.7%, the gross profit margin was close to the middle of the forecast range. At 13.1%, the EBIT margin was slightly above our forecast made in October.

A comparison of the original forecast, the forecast adjustments during the year, and the target achievement is presented in the following table.

#### Comparison of the forecast with the result achieved

Key Indicators	Original 2025 forecast (March 27, 2025)	Forecast adjustment (July 28, 2025)	Forecast adjustment (October 27, 2025)	Target achievement 2025
Sales	€ 470-510 million	€ 470-510 million	€ 470-510 million	€ 503.2 million
Gross profit margin	39-41%	37-39%	35-37%	35.7%
EBIT margin	15-17%	13-15%	11-13%	13.1%

At the beginning of the financial year, we had forecast sales growth in the mid-single-digit percentage range for the Advanced Back-end Solutions segment, as well as a slight decline in the gross profit margin and EBIT margin. The segment's performance exceeded expectations, with sales growth of 10.7% to € 349.7 million. The declines in the gross profit margin to 33.0% (previous year: 41.8%) and the EBIT margin to 8.2% (previous year: 18.9%) were much more pronounced than expected at the beginning of the year due to the special effects described above and an unfavorable change in the product mix.

In the Photomask Solutions segment, we had anticipated an increase in sales of 10% to 20% in view of the good order situation. Sales actually increased by 17.3% to € 153.4 million (previous year: 130.8 million) and were therefore in the upper half of the expected growth range. We had expected a slight improvement in the gross profit margin and EBIT margin due to a favorable product mix and high capacity utilization. In fact, the gross profit margin rose by 5.0 percentage points to 40.6% and the EBIT margin by 8.0 percentage points to 28.1%. The expected margin development for the segment therefore even surpassed expectations.

We had forecast a significant year-on-year decline in the net income of the individual company SUSS MicroTec SE, as the previous year included a gain on the disposal of the MicroOptics division. At € 26.3 million, SUSS MicroTec SE's net income confirmed the expected development compared to the previous year's figure of € 67.2 million.

The Management Board considers the performance of SUSS still to be satisfactory in the reporting period. On a positive note, Group sales, a key financial performance indicator, improved significantly, with both segments contributing double-digit sales growth rates. However, the SUSS Group's profitability failed to meet the expectations of the beginning of the year. In the Advanced Back-end Solutions segment in particular, profitability was impacted by one-off effects for capacity expansion for the production of the UV projection scanner in Taiwan, impairment losses relating to a terminated, non-strategic development project, additional costs for the assembly of tools, and the temporary increase in ramp-up support for our customers for tools already installed, as well as an unfavorable product mix. In the Photomask Solutions segment, on the other hand, the development of profitability was extremely positive. Overall, and taking into account the net income of SUSS MicroTec SE, the Management Board therefore considers the performance of SUSS in the financial year still to be satisfactory.

## Net assets, financial position and results of operation

**Note:** *The prior-year figures have been restated. The restatements are presented in Section D) of the notes to the consolidated financial statements.*

### Earnings position

SUSS continued on its growth trajectory in the 2025 financial year. Sales increased by 12.6% compared to the previous year, reaching € 503.2 million (previous year: € 446.7 million), the highest level in the Company's history. Both divisions contributed to the increase in sales, with growth rates of 10.7% in the Advanced Backend Solutions segment and 17.3% in the Photomask Solutions segment.

In 2025, gross profit from sales, i.e. sales less manufacturing or sales costs, rose by € 2.6 million to € 179.4 million (previous year: € 176.8 million). Accordingly, the gross profit margin of 35.7% fell short of the previous year's figure of 39.6%. The lower profitability in the reporting year was primarily due to a less favorable product and customer mix, additional expenses for the assembly of tools, and the temporary increase in ramp-up support for our customers for tools already installed, as well as higher start-up and training costs for the increased production volume of our UV projection scanner. Other causes were expenses in connection with the new production site in Zhubei (Taiwan) and write-downs

on inventories as part of a discontinued, non-strategic development project.

Selling costs were € 27.8 million in the past financial year and were thus maintained at almost the previous year's level of € 27.4 million, despite the sales growth.

We significantly increased our research and development expenses by 17.5% to € 47.0 million (previous year: € 40.0 million) in order to lay the foundation for future growth with product developments and new technologies. The R&D ratio, i.e. the ratio of research and development costs to sales, rose by 0.3 percentage points to 9.3% (previous year: 9.0%).

Administration costs increased in the reporting year by 32.9% from € 32.5 million to € 43.2 million. The main drivers behind the increase in administration costs were IT and digitalization projects, an increase in staff in key administrative functions which mainly took place in the course of 2024 but only had a full impact on the cost structure in the reporting year, and increased expenses relating to the modernization of existing buildings.

In total, selling, administration, and R&D costs increased by 18.0% to € 117.9 million (previous year: € 99.9 million) and thus slightly disproportionate to sales growth. The corresponding expense ratio therefore rose slightly to 23.4% (previous year: 22.4%).

Amounting to € 4.4 million, the balance of other operating income and expenses was positive in the 2025 financial year. This contrasts with the previous year's balance of € -2.4 million. The improvement was mainly due to an increase in other operating income of € 5.3 million to € 9.1 million (previous year: € 3.8 million). This was mainly attributable to positive foreign currency effects, particularly from the Taiwan dollar and the US dollar.

EBIT amounted to € 65.9 million in the reporting year as a result of only a moderate increase in gross profit from sales and a simultaneous rise in costs for research and development and administration (previous year: € 74.6 million). Accordingly, the EBIT margin was 13.1% (previous year: 16.7%).

The financial result, i.e. the balance of financial income and financial expenses, was slightly negative in the 2025 financial year at € -0.1 million (previous year: € 2.8 million). Higher interest expenses for lease liabilities and a decline in interest income led to this development.

Therefore, earnings from continuing operations before taxes amounted to €65.8 million (previous year: €77.4 million). The income tax expense incurred on this amount came to €16.2 million (previous year: €25.7 million). The tax rate fell accordingly to 24.6% (previous year: 33.2%). As in the previous year, the tax rate in 2025 was also impacted by the impairment and non-recognition of deferred taxes on loss carryforwards. After taxes, earnings from continuing operations amounted to €49.5 million (previous year: €51.7 million).

In the context of the sale of MicroOptics business to Focuslight Technologies (HK) Investment Management Co. Ltd., the result from discontinued operations after tax amounted to €-3.4 million in the 2025 financial year. Following disagreements regarding the fulfillment of certain disclosure and information obligations during closing, SUSS reached an agreement with the purchaser in the second quarter of 2025 to settle the matter with a payment of €3.4 million. In the previous year, the result from discontinued operations amounted to €58.3 million and included the proceeds from the sale of MicroOptics.

In total, the SUSS Group generated consolidated net income for the financial year of €46.1 million (previous year: €110.0 million). Basic earnings per share (EPS) amounted to €2.41 (previous year: €5.75).

The following key figures were calculated for 2025 and the previous year on the basis of continuing operations.

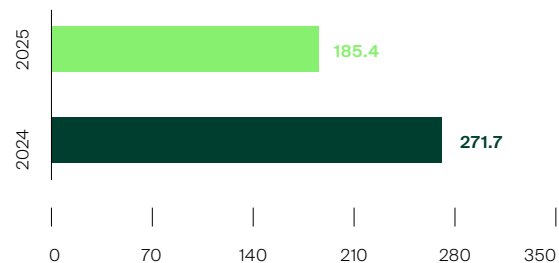
in € million	2025	as % of sales	2024	as % of sales
Order intake	354.3	-	423.7	-
Sales	503.2	-	446.7	-
Cost of sales	-323.8	-64.3%	-269.8	-60.4%
Gross profit	179.4	35.7%	176.8	39.6%
Sales/administration/development expenses	-117.9	-23.4%	-99.9	-22.4%
Balance of other operating expenses/income	4.4	0.9%	-2.4	-0.5%
<b>EBIT</b>	<b>65.9</b>	<b>13.1%</b>	<b>74.6</b>	<b>16.7%</b>
Financial result	-0.1	0.0%	2.8	0.6%
Earnings from continuing operations (before taxes)	65.8	13.1%	77.4	17.3%
Income taxes	-16.2	-3.2%	-25.7	-5.8%
Earnings from continuing operations after taxes	49.5	9.8%	51.7	11.6%
Earnings from discontinued operations	-3.4	-	58.3	-
<b>Net income</b>	<b>46.1</b>	<b>-</b>	<b>110.0</b>	<b>-</b>

## Development of the segments

### Advanced Backend Solutions

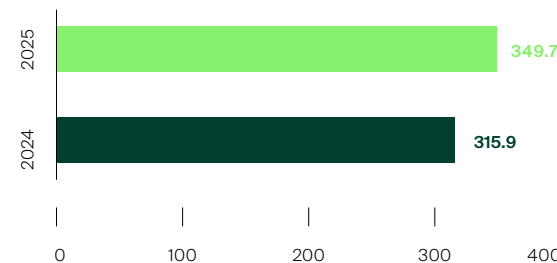
Demand in the Advanced Backend Solutions segment was less dynamic in 2025 than in the previous year. In total, orders amounted to €274.5 million (previous year: €300.2 million). Order intake was distributed very evenly between the three product lines Imaging, Coating and Bonding Systems. Our Imaging solutions provided a pleasing increase, with order growth of around one third compared to the previous year. Both solutions, mask aligners and UV projection scanners, contributed to this result. Our UV projection scanners are used in the leading packaging process for AI chip modules and continued to benefit from capacity increases at the world's leading contract manufacturer in Taiwan in 2025. Demand for our coating solutions also increased in the low double-digit percentage range. Such demand focused in particular on coaters for 300-millimeter wafers, which are used for applications in advanced packaging. However, the higher order intake for Imaging and Coating Systems was unable to compensate for the significant decline in order volumes for bonding solutions. The main reason for this was a decline in temporary bonders and debonders, that are used in the production of high-performance memory chips, so-called high-bandwidth memory (HBM). After two years of a very high order intake, we still received follow-up orders in 2025, but nowhere near the level of 2024 and 2023.

Order book Segment Advanced Backend Solutions as of December 31 in € million



The order book in the Advanced Backend Solutions segment amounted to €185.4 million as of December 31, 2025, a decrease of 30.4% compared to the figure of €271.7 million as of the previous year.

Sales Segment Advanced Backend Solutions in € million



Sales generated by the Advanced Backend Solutions segment increased by 10.7% to a new record of €349.7 million in the 2025 financial year (previous year: €315.9 million). The largest contribution to sales came from the Bonding Systems product line, in which numerous temporary bonders and debonders were again built and delivered to leading memory chip manufacturers. As sales declined in the fourth quarter as a result of the lower order intake in the previous quarters, the bonding sales volume declined overall compared to 2024. However, this decline was more than compensated for by the Imaging and Coating Systems product lines. In both product categories, we benefited from the increased order momentum of previous quarters, particularly for UV

projection scanners and coaters for advanced packaging applications, and on this basis were able to achieve sales growth of more than 50% in each case compared to the respective previous year's figure.

Gross profit fell significantly in the Advanced Backend Solutions segment in 2025 to €115.4 million (previous year: €132.2 million). As a result, the gross profit margin fell by 8.9 percentage points to 33.0% (previous year: 41.9%). The decline was primarily due to additional expenses for the assembly of tools and the temporary increase in ramp-up support for our customers for tools already installed, to an unfavorable change in the product and customer mix, to start-up costs for the increased production volume of UV projection scanners and to one-off effects from value allowances on inventories as part of a discontinued technology project. The trend deteriorated further in the second half of the year due to expenses for the new production site in Zhubei (Taiwan) and a lower total operating performance compared to the first half of the year, resulting in lower contributions to fixed cost coverage.

The lower gross profit was – in addition to a simultaneous increase in expenses for sales, administration as well as research and development – also the main reason for the decline in segment EBIT to €28.6 million (previous year: €59.8 million). Accordingly, the EBIT margin was 8.2% (previous year: 18.9%).

Therefore, the targets in the Advanced Backend Solutions segment – sales growth in the mid-single-digit percentage range and a slight decline in the gross profit margin and EBIT margin – could only partially be achieved. The segment exceeded expectations, with sales growth of 10.7% to €349.7 million. The declines in the gross profit margin to 33.0% and the EBIT margin to 8.2% were much more pronounced than expected at the beginning of the year.

**Advanced Backend Solutions Segment Key Figures**

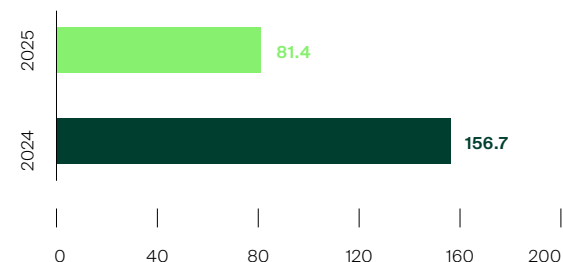
in € million	2025	2024
Order intake	274.5	300.2
Sales	349.7	315.9
Order book (as of December 31)	185.4	271.7
Gross profit	115.4	132.2
Gross profit margin	33.0%	41.9%
EBIT	28.6	59.8
EBIT margin	8.2%	18.9%

**Photomask Solutions**

Order intake in the Photomask Solutions segment, whose business is generally characterized by high-value individual orders, achieved a volume of €79.8 million in the 2025 financial year and was thus

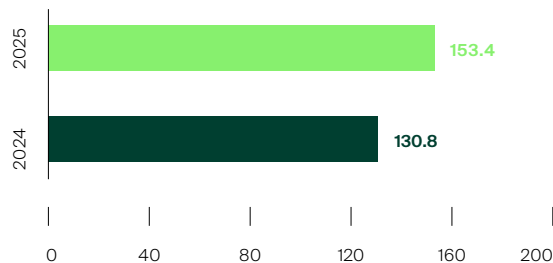
significantly below the previous year's level of €123.5 million. The main reason for the decline in order intake was the expected €31.0 million drop in orders from our customers in China compared to the previous year. As the market launch of new mask cleaning solutions in the high-end and mid-end segment is planned for 2026, there was also a lack of portfolio-related impetus.

**Order book Segment Photomask Solutions as of December 31**  
in € million



The order book in the Photomask Solutions segments as of December 31, 2025, amounted to €81.4 million (previous year: €156.7 million). The significant decline was due to the accelerated execution of customer projects and a simultaneous fall in order intake.

Sales Segment Photomask Solutions in € million



In the Photomask Solutions segment, we continued the growth trajectory of previous years in the 2025 financial year and achieved record sales. Sales went up by 17.3% to €153.4 million (previous year: 130.8 million), as a significant portion of the order book was reduced. Growth was particularly dynamic in the first half of the year.

The gross profit on sales increased to €62.3 million (previous year: €46.5 million), which corresponds to a gross profit margin of 40.6% (previous year: 35.6%). The higher sales volume and a favorable product and customer mix contributed to the improved margin. Since sales in this segment are made up of a small volume of systems with higher retail prices, the margin trend is subject to greater fluctuations when there are changes in the product and customer mix which was the case in the third quarter of 2025.

EBIT showed a marked improvement to €43.1 million on the back of the significantly higher gross profit (previous year: €26.3 million). The EBIT margin therefore climbed to 28.1% (previous year: 20.1%).

In the Photomask Solutions segment, our targets – a sales increase of 10% to 20% and a slight improvement in both the gross profit margin and the EBIT margin – were exceeded with sales growth of 17.3%, a 5.0 percentage point improvement in the gross profit margin and an 8.0 percentage point increase in the EBIT margin.

## Central Group Functions

Central Group Functions includes all other activities. These mainly comprise costs not attributable to the operating segments. The segment posted EBIT of €-9.3 million in 2025. The previous year's EBIT amounted to €47.5 million as a result of the sale of the MicroOptics division in the 2024 financial year.

### Photomask Solutions Segment Key Figures

in € million	2025	2024
Order intake	79.8	123.5
Sales	153.4	130.8
Order book (December 31)	81.4	156.7
Gross profit	62.3	46.5
Gross profit margin	40.6%	35.6%
EBIT	43.1	26.3
EBIT margin	28.1%	20.1%

## Development in the regions

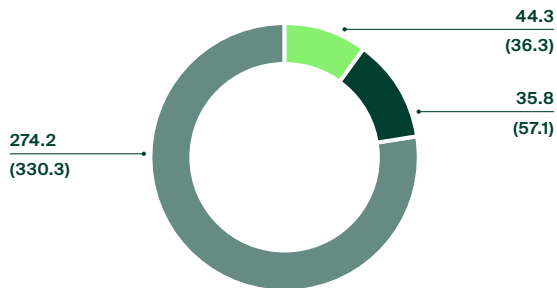
### Order intake

APAC (Asia and Pacific), North America and EMEA (Europe, Middle East and Africa) are the most important regions in the world for SUSS's business. In the 2025 financial year, APAC again accounted for by far the largest share of order intake at 77.4%, although the order volume in this region fell from €330.3 million in the previous year to €274.2 million. At €-38.6 million, we recorded the sharpest decline in business with our Chinese customers. Significant growth was achieved in Singapore, as one focus customer in particular significantly expanded its production capacity in this country. Taiwan remained the most important single regional market for SUSS. Orders from North American customers declined in the reporting year and amounted to €35.8 million (previous year: €57.1 million), while incoming orders in the EMEA region improved to €44.3 million (previous year: €36.3 million).

### Total Sales

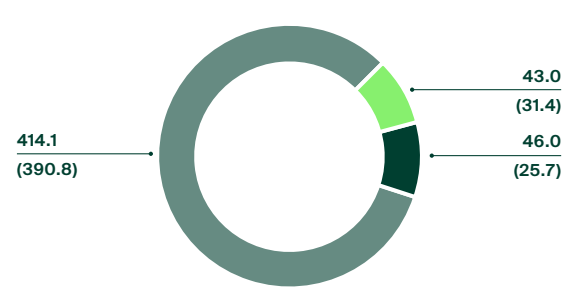
Sales developed positively in all regions of the world relevant to SUSS in the 2025 financial year. The APAC region saw growth of 6.0% from €390.8 million to €414.1 million. The share of Group sales amounted to 82.3%. Taiwan remained the strongest single market. The second largest region in absolute terms was North America, where sales increased significantly by 79.0% from €25.7 million to €46.0 million. The sales trend here benefited from the implementation of the previous year's high order volume. EMEA contributed €43.0 million to Group sales (previous year: €31.4 million), which corresponded to growth of 36.9%.

Order intake by region 2025 in € million



EMEA North America APAC (Previous Year)

Sales by region 2025 in € million



EMEA North America APAC (Previous Year)

## Assets and financial position

### Net financial position and available liquidity

The Group's net liquidity – the balance of cash and cash equivalents and financial liabilities – decreased from €122.9 million in the previous year to €49.1 million as of December 31, 2025. Cash and cash equivalents declined by €37.5 million to €98.7 million as of the end of the reporting year (previous year: €136.2 million). The change is mainly due to tax payments, an increase in working capital and investments in the new production site in Taiwan. Financial liabilities increased significantly from €13.3 million in the previous year to €49.6 million as of December 31, 2025 as a result of the lease liabilities arising from the rental agreement for the new location in Taiwan.

### Analysis of the cash flow statement

The cash and cash equivalents shown in the cash flow statement correspond to the balance sheet item "Cash and cash equivalents."

Cash flow from operating activities amounted to €-1.0 million in the past financial year (previous year: 33.5 million; €0.9 million of which was attributable to discontinued operations).

Net working capital – defined as the sum of inventories, accounts receivable, and contractual assets, less accounts payable and contractual liabilities – increased by €41.2 million to €197.7 million in the reporting year (previous year: €156.5 million). This therefore contributed to the capital commitment and the very low cash flow from operating activities.

Capital formation in working capital was as follows: While inventories fell in the reporting period from €210.7 million to €171.6 million as of December 31, 2025, trade receivables developed in the opposite direction. They increased by €10.8 million and amounted to €37.8 million at the end of the financial year (previous year: €27.0 million). Accordingly, higher contractual assets, which were recognized at €58.7 million as of the end of the financial year (previous year: €48.9 million), had a negative impact on operating cash flow.

Trade payables fell in the reporting year. They amounted to €25.2 million at the end of the reporting period (previous year: €34.7 million). Given to the lower order intake and lower prepayments in the second half of the year, contractual liabilities also decreased significantly and amounted to €45.2 million as of the balance sheet date of December 31, 2025 (previous year: €95.4 million).

### Cash flow from investing activities

Cash flow from investing activities amounted to €-25.0 million and was below the previous year's figure of €+71.9 million, which was positive and exceptionally high due to the sale of the MicroOptics business unit. Cash flow from investing activities from discontinued operations amounted to €-3.4 million in the reporting period as a result of a payment in connection with the sale of the MicroOptics business (previous year: €+69.5 million). Cash flow from investing activities from continuing operations therefore amounted to €-21.6 million in the reporting period. Compared to the previous year's figure of €+2.3 million, the increase in payments for investments in property, plant and equipment, particularly at the new site in Zhubei (Taiwan), but also for smaller investments at the German locations, which amounted to €-20.6 million (previous year: €-6.8 million), were responsible for the significant change. No securities were acquired or sold in the reporting period. In the same period of the previous year, the balance of cash inflows and outflows amounted to €+9.9 million due to cash investments as part of short-term financial planning.

### Free cash flow

In the past financial year, free cash flow from continuing operations – defined as the sum of cash flow from operating activities and cash flow from investing activities, adjusted for the effect of

the acquisition and disposal of securities – amounted to €–22.6 million (previous year: €+25.0 million). The payments for investments could not be compensated for by cash flows from operating activities, as the latter were very low due to the increased business volume and the associated increase in working capital. Total free cash flow from continuing and discontinued operations amounted to €–26.0 million (previous year: €+95.4 million). The cash flow of the previous year's period had been characterized by the cash inflow in connection with the sale of the subsidiary SUSS MicroOptics S.A. and the improved operating income.

### Cash flow from financing activities

Cash flow from financing activities amounted to €–10.2 million in the past financial year (previous year: €–7.9 million). Repayments of €1.3 million were made for the existing KfW development loans (previous year: €1.3 million). In addition, repayments of leasing liabilities in the amount of €–3.2 million (previous year: €–2.8 million) and the dividends paid in the amount of €–4.7 million for the 2024 financial year (previous year: €–3.8 million) had a negative impact on cash flow from financing activities.

Aside from cash and cash equivalents of €98.7 million, at the end of the reporting year, the Group had a syndicated credit line of €56.0 million (previous year: €56.0 million) which can be utilized for guarantees and cash drawdowns. In addition, there were bilateral guarantee credit lines totaling €20.0 million (previous year: €20.0 million). As in the previous year, only guarantee facilities

were utilized in the 2025 financial year. These amounted to €4.9 million on the reporting date (previous year: €11.6 million). As in the previous year, no cash drawings or cash loans were taken out in the reporting year. The nature, maturity, currency, and interest rate structure of the liabilities are shown in the notes to the consolidated financial statements under Note **(28) Other (current) financial liabilities**.

With the cash credit lines from the syndicated loan agreement and the cash and cash equivalents, the Group has sufficient funds to finance product developments and planned investments in the coming year.

### Analysis of the statement of financial position

As of December 31, 2025, the assets of the SUSS Group amounted to €507.4 million (previous year: €499.8 million), a slight increase compared to the previous year. The following significant changes occurred between the balance sheet items. On the assets side of the balance sheet, property, plant, and equipment in particular rose to €96.1 million as a result of increased investments (previous year: €33.8 million). This was counteracted by the reduction in inventories, which amounted to €171.6 million at the end of the year (previous year: €210.7 million). There was an increase in trade receivables at the end of the financial year, which, at €37.8 million, were significantly higher than the previous year's figure of €27.0 million. Cash and cash equivalents fell by 27.5% to €98.7 million (previous year: €136.2 million).

### Assets

As of December 31, 2025, non-current assets amounted to €120.8 million (previous year: €58.6 million). This very significant change is mainly due to the capitalization of the right-of-use asset for the new location in Taiwan in the amount of €37.8 million and to investments for equipping the location in the amount of €12.2 million.

Goodwill was €18.4 million as of the balance sheet date (previous year: €18.6 million) and decreased slightly due to currency conversion differences, as some of the goodwill is held in US dollars and is therefore subject to currency fluctuations.

In addition, non-current assets included intangible assets in the amount of €3.5 million (previous year: €4.6 million) primarily for licenses and patents but also for software licenses and rights of use for an application center in the USA, including tools installed there.

Current assets fell from €441.1 million to €386.7 million in the reporting year. Inventories amounted to €171.6 million as of the reporting date of December 31, 2025 (previous year: €210.7 million). The majority of the reduction in inventories took place in the German subsidiaries. Cash and cash equivalents decreased in the reporting period from €136.2 million in the previous year to €98.7 million as of December 31, 2025. Trade receivables increased in the reporting period, reaching a value of €37.8 million

as of December 31, 2025, a significant increase on the previous year's figure of €27.0 million. At €58.7 million, contractual assets, which consist of claims by SUSS for consideration for services from tool deliveries that have been completed but not yet invoiced as of the reporting date, were up on the previous year's figure of €48.9 million as of the reporting date.

Other current assets fell by €3.9 million to €13.1 million as of the reporting date (previous year: €17.0 million) and mainly comprised VAT receivables of €4.7 million and advance payments of €7.5 million.

### Liabilities and Shareholders' Equity

In the 2025 financial year, non-current liabilities increased by €35.6 million to reach €74.2 million (previous year: €38.6 million). The increase is mainly attributable to the item financial liabilities from lease obligations and resulted primarily from the rental agreement for the building at the Zhubei site (Taiwan). Financial liabilities from lease obligations amounted to a total of €42.5 million as of December 31, 2025 (previous year: €5.7 million).

Financial liabilities to banks decreased in the reporting period and stood at €2.7 million as of December 31, 2025 (previous year: €4.1 million). Other financial liabilities rose to €1.7 million as of the reporting date due to the increased obligations from the Management Board remuneration system (previous year: €1.5 million).

Current liabilities, i.e. liabilities with a remaining term of less than one year, decreased by €60.2 million to €117.8 million in the 2025 financial year (previous year: €178.0 million). The main drivers were a significantly lower level of contract liabilities and trade payables. The decrease in contractual liabilities made the largest absolute contribution to the change. As of the reporting date, this item amounted to €45.2 million and was therefore significantly lower than the previous year's figure of €95.4 million. Trade payables fell by €9.5 million to €25.2 million (previous year: €34.7 million).

Current liabilities to banks and leasing obligations totaling €4.4 million were higher than the previous year's level of €3.5 million. Here too, the new lease agreement for the site in Taiwan was the main reason for the increase in the reporting period. Current provisions increased and amounted to €4.7 million as of the end of the reporting period (previous year: €3.8 million).

The equity of the SUSS Group amounted to €315.5 million as of December 31, 2025 (previous year: €283.1 million) and increased as a result of the positive consolidated net income. The accumulated other comprehensive income amounted to €-8.0 million (previous year: €-1.8 million), mainly due to currency effects of €-9.8 million (previous year: €-1.8 million). The equity ratio increased from 56.6% to 62.2%. For more details on the

development of Group shareholders' equity, please refer to the "Consolidated Statement of Shareholders' Equity".

The Management Board proposed to the Supervisory Board a dividend distribution of €0.04 per share to be submitted to the Annual General Meeting on June 3, 2026. Based on 19,115,538 dividend-bearing shares, this results in a distribution volume of €0.8 million. The proposal is based on the Company's dividend policy of distributing 20% to 40% of the Group's free cash flow to shareholders, although this principle may be deviated from in certain cases and takes into account Section 254 AktG.

### The holding company – SUSS MicroTec SE

The holding company is responsible for the steering and management of SUSS. Among other things, it is responsible for the strategic orientation of the Group. These tasks include, for example, the adjustment of the product portfolio, acquisitions and sales of companies, business units, and technologies as well as financial matters for the entire Group. The holding company is also responsible for Legal and Compliance, Communications, Investor Relations, Insurance Management, Internal Audit, ESG and IT. Furthermore, the holding company assumes the financing of strategically important development projects of the operating subsidiaries.

SUSS MicroTec SE is the sole shareholder of the companies included in the consolidated financial statements. Loans granted by the holding company were made exclusively to subsidiaries. The earnings position of the holding company as an individual company is not directly dependent on the development of our markets. It is refinanced primarily by charging the operating

companies for management services, IT system costs and licenses as well as other services provided. The holding company also generates rental income by leasing buildings at the Garching and Sternenfels sites to subsidiaries. Further income is generated from interest received on loans to subsidiaries. The holding company's development is significantly influenced by earnings from shareholdings, income from profit transfers and expenses related to the assumption of losses.

Net income is the most important financial performance indicator for the holding company. The Management Board had expected significantly lower net income for the 2025 financial year, after the previous year's figure of €67.2 million was exceptionally high due to the proceeds from the sale of the subsidiary SUSS MicroOptics S.A. At €26.3 million, net income was, as expected, well below the previous year's figure. However, due to reversals on shares in affiliated companies and loans to affiliated companies, the value was much higher than expected.

**Presentation of the Key Financial Figures of the Holding Company**

in € million	SUSS MicroTec SE (HGB)			
	2025	2024	Change	in %
Net income	26.3	67.2	-40.9	-60.9%
Equity	195.5	174.9	+20.6	+11.8%
<b>Balance sheet total</b>	<b>240.4</b>	<b>245.2</b>	<b>-4.8</b>	<b>-2.0%</b>
Equity ratio	81.3%	71.3%		+10.0 Pp
Fixed assets	123.5	60.1	+63.5	+105.5%
In % of total assets	51.4%	24.5%		+26.9 Pp
Current assets	114.4	183.2	-62.4	-37.6%
In % of total assets	47.6%	74.7%		-27.1 Pp

**Significant changes in the assets and financial position**

Balance sheet total fell from previous year by € 4.8 million to € 240.4 million. The share of fixed assets in total assets was 51.4% as of December 31, 2025. Fixed assets thus increased to € 123.5 million (previous year: € 60.1 million). The main driver of this development was the revaluation of financial assets. The valuation of shares in affiliated companies developed positively and reached a value of € 46.8 million as of the reporting date of December 31, 2025 (previous year: € 40.0 million).

Loans to affiliated companies also increased in the reporting period and now amount to € 60.5 million (previous year: € 3.6 million). The increase is attributable to a € 41.6 million increase in loans to SUSS MicroTec (Taiwan) Company Ltd. (Taiwan) as well as write-ups. The revaluations were related to the significantly improved prospects of the subsidiaries. The foreign currency valuation of this loan denominated in the Taiwan dollar resulted in a negative effect of € -3.4 million. A further loan in the amount of € 5.5 million was granted to SUSS MicroTec Netherlands B.V. (Netherlands). Furthermore, a capital increase of € 1.3 million was

carried out at SUSS MicroTec (Taiwan) Company Ltd. in the reporting year.

Current receivables from affiliated companies decreased as of December 31, 2025, by € 31.7 million to € 26.3 million. This amount includes receivables from profits received in the same period from SUSS MicroTec Solutions GmbH & Co. KG. amounting to € 18.5 million (previous year: € 43.8 million). This includes a loan to the subsidiary SUSS MicroTec (Taiwan) Company Ltd. which was converted into a long-term loan.

In the 2025 financial year, the liquidity position of SUSS MicroTec SE decreased by € 41.1 million to € 81.4 million as of December 31, 2025. This development can be explained by the lower profit of SUSS MicroTec Solutions GmbH & Co. KG and the aforementioned conversion of a loan from the subsidiary SUSS MicroTec (Taiwan) Company Ltd.

Equity increased as of December 31, 2025, by € 20.6 million to € 195.5 million. The earnings reserve increased to € 122.7 million as a result of the transfer of retained earnings to other earnings reserve (previous year: € 81.4 million). At € 13.3 million, retained earnings were significantly lower than the previous year's figure of € 34.0 million. As of December 31, 2025, the equity ratio improved by 10.0 percentage points to 81.3% (previous year: 71.3%).

Provisions fell significantly from €17.5 million in the previous year to €10.4 million. This was mainly due to tax provisions, which fell from €10.4 million to €5.9 million as of December 31, 2025. Other provisions also decreased and amounted to €4.5 million as of the reporting date (previous year: €7.1 million).

Liabilities to banks consist entirely of KfW loans to SUSS MicroTec SE. These were granted in the amount of €10.0 million in the 2019 financial year and were not due for repayment until June 30, 2021. As of December 31, 2025, the amount was reduced by €1.2 million to €4.1 million as a result of repayments.

Liabilities to affiliated companies decreased by €13.5 million and amounted to €27.4 million as of the balance sheet date (previous year: €40.8 million).

As of December 31, 2025, SUSS MicroTec SE had a syndicated credit line in the amount of €56.0 million, which can be used for guarantees in the amount of €16.0 million and cash drawdowns in the amount of €40.0 million. A partial amount totaling €24.0 million can be utilized for revolving credit facilities. The remaining amount of €16.0 million can be drawn down as an overdraft facility. The term of the syndicated loan agreement ends in October 2026. As of December 31, 2025, no amounts had been drawn down under the cash credit facility, as was also the case as of the previous year's reporting date. In February 2026, SUSS

concluded a new syndicated loan agreement. Details are presented in the section "Events after the reporting date" of this combined management report and in Note [\(39\) Subsequent Events](#) to the consolidated financial statements.

The Group also has bilateral guarantee credit lines totaling €20.0 million (previous year: €20.0 million). Only guarantee lines were utilized in 2025. These amounted to €4.9 million on the reporting date (previous year: €11.6 million).

### Significant events with influence on the earnings position of the holding company

In the annual financial statements of SUSS MicroTec SE under commercial law, net income for the 2025 financial year came to €26.3 million (previous year: €67.2 million).

The holding company's sales revenue amounted to €14.2 million in 2025 (previous year: €16.4 million) and mainly comprised the management services, marketing services, and other services charged to the subsidiaries. As a result of a change in presentation, the recharges for expenses for software licenses and license fees have been reported under other operating income since the 2025 financial year. Accordingly, no significant sales were generated with software (previous year: €4.4 million). This was counteracted by management and marketing fees, which amounted to €9.4 million in the reporting period (previous year: €7.9 million).

The allocations of SUSS MicroTec SE to the segments can be found in the segment reporting.

Other operating income totaled €33.0 million in 2025 (previous year: €57.3 million). The main driver of this development was write-ups totaling €21.8 million. These relate to reversals on shares in affiliated companies (€5.4 million) and on loans to affiliated companies (€14.7 million). The write-ups result from the improved economic situation of the respective subsidiaries. In the previous year, other operating income included the proceeds from the sale of the subsidiary SUSS MicroOptics S.A. in the amount of €54.5 million. In the reporting year, intercompany charges in connection with the recharging of software licenses in particular increased to €5.9 million as a result of the reclassification described above (previous year: €0.0 million). Income from the reversal of provisions, primarily in connection with lower provisions for remuneration, amounted to €2.5 million (previous year: €0.0 million).

The cost of purchased services fell by 25.6% to €3.2 million (previous year: €4.3 million). While insurance and energy costs in particular increased, no more license costs were recorded in the reporting year (previous year: €1.6 million). This explains the decline in the reporting year.

Personnel expenses declined in the reporting year and, at €10.7 million, were 16.4% below the previous year's figure of €12.8 million.

Other operating expenses almost doubled in the reporting period, increasing significantly by 91.9% to €23.8 million. Rising IT costs, higher foreign currency losses, legal and consulting costs, and the payment of €3.4 million in connection with the sale of the MicroOptics business caused the significant increase.

In the 2025 financial year, income from the profit transfer received from SUSS MicroTec Solutions GmbH & Co. KG in the same period was recognized in the amount of €18.5 million (previous year: €43.8 million). In addition, a profit of €1.3 million was recognized due to an existing profit and loss transfer agreement with SUSS MicroTec REMAN GmbH (previous year: loss absorption of €4.0 million).

Income from loans of financial assets comprised interest income from financial investments and from long-term loans granted to

the subsidiaries SUSS MicroTec (Taiwan) Company Ltd. (Taiwan), SUSS MicroTec Netherlands BV (Netherlands), and SUSS MicroTec KK (Japan).

No write-downs on financial assets and marketable securities were recognized in the 2025 financial year (previous year: €13.3 million). Interest expenses, mainly for long-term loans, amounted to €0.4 million (previous year: €0.4 million).

Taxes on income decreased compared to the previous year and amounted to €3.9 million (previous year: €7.1 million). Earnings after taxes thus amounted to €26.4 million (previous year: €67.6 million) and the net income of SUSS MicroTec SE after deduction of other taxes amounted to €26.3 million (previous year: €67.2 million).

In the 2025 financial year, SUSS MicroTec SE employed an average of 58 (previous year: 47) employees.

## Disclosures Required by Takeover Law in Accordance with Section 289a and Section 315a HGB

### Composition of subscribed capital

As of December 31, 2025, the subscribed capital of the Company totaled €19,115,538.00 (previous year: €19,115,538.00). Equity capital is divided into 19,115,538 (previous year: 19,115,538) registered, no-par value individual shares representing a pro-rata amount of €1.00 per share. The shares are fully paid up. The same rights and obligations apply to all shares. Each share confers one vote at the Annual General Meeting and determines the shareholders' portion of the Company's profits. A shareholder in relation to the Company is only someone who is entered as such in the register of shareholders. Shareholders must provide the Company with the information necessary to be included in the share registry.

### Restrictions with regard to voting rights or the transfer of shares

There are no restrictions with regard to voting rights or the transfer of shares, as stipulated by the Statute. We are also not aware of the existence of such agreements between shareholders.

### Investments in capital that exceed 10% of the voting rights

As of December 31, 2025, there are no investments in the capital of SUSS MicroTec SE exceeding 10% of the voting rights.

The current voting rights notifications pursuant to the German Securities Trading Act (WpHG) are published on [www.suss.com](http://www.suss.com), in the Investor Relations section.

### Shares with extraordinary rights that grant controlling authority

Shares with extraordinary rights that grant controlling authority do not exist.

### The nature of voting rights control when employees have a stake in the company's capital and do not exercise their control rights directly

To the extent that SUSS MicroTec SE issues shares to employees through an employee share program, the shares are transferred to the employees directly. The beneficiary employees can exercise the control rights to which they are entitled from the employee shares directly in the same way as other shareholders in accordance with the statutory provisions and the provisions of the Statute.

### Legal provisions and rules in the Statute for the appointment and dismissal of Management Board members and changing the Statute

The appointment and dismissal of members of the Management Board are governed by Articles 39, 46 of the SE Regulation, Section 16 of the German SE Implementation Act, Sections 84 and 85 of the German Stock Corporation Act (AktG), and Section 8 of the Statute of the Company. Accordingly, members of the Management Board are appointed by the Supervisory Board for a maximum of six years. Reappointment or extension of the term of office is permitted for a maximum of six years in each case. The Supervisory Board decides on the appointment and dismissal of

Management Board members with a simple majority vote. The Management Board consists of a minimum of two persons, with the number of Management Board members being determined by the Supervisory Board. The Supervisory Board may appoint a member of the Management Board as the Chairman or Spokesman of the Management Board as well as a Deputy Chairman or Spokesman of the Management Board. If a required member of the Management Board is absent, in urgent cases the member can be legally summoned upon petition by a concerned party. The Supervisory Board may revoke the appointment of a Management Board member and the nomination of the Chairman of the Management Board for good cause.

Changes to the Statute require a resolution by the Annual General Meeting. Such resolutions require a majority of two-thirds of the votes cast or, if at least half of the equity capital is represented, a simple majority of the votes cast in accordance with Section 27 (1) of the Statute, unless mandatory statutory provisions require otherwise. The authority to make changes that pertain to the wording only is delegated to the Supervisory Board in accordance with Section 18 (3) of the Statute.

## Authority of the Management Board to issue or buy back shares

The Management Board is authorized to increase the equity capital of the Company until May 30, 2028, on one or more occasions up to a total of €2,500,000.00 through the issuance of up to 2,500,000 new registered share certificates for cash or non-cash contributions, subject to the approval of the Supervisory Board.

In the process, the shareholders are granted subscription rights. The new shares can also be taken over by one or more banks determined by the Management Board with the obligation to offer these to shareholders (indirect subscription rights). However, the Management Board is authorized to exclude the subscription rights of shareholders with the approval of the Supervisory Board:

- a) To offset fractional amounts
- b) If, in the case of an increase in capital stock against tangible assets, shares are granted for the purpose of acquiring companies, parts of companies, or investments in companies (including an increase in existing investments), or for the purpose of acquiring receivables against the Company

- c) If an increase in capital stock for cash contributions does not exceed 10% of the equity capital and the issue price of the new shares is not significantly lower than the stock market price (Section 186 (3) sentence 4 AktG); when utilizing this authorization excluding subscription rights in accordance with Section 186 (3) sentence 4 AktG, the exclusion of subscription rights based on other authorizations in accordance with Section 186 (3) sentence 4 AktG should be taken into account.

The total number of shares issued under this authorization in exchange for cash and/or non-cash contributions, excluding shareholders' subscription rights, may not account for more than 10% of the equity capital at the time this authorization takes effect. Deducted from this limit are shares that (i) were issued or sold in the direct or corresponding application of Section 186 (3) sentence 4 AktG excluding subscription rights during the term of this authorization and that (ii) are issued or can or must be issued to service bonds with conversion or option rights or obligations, insofar as the bonds are issued after this authorization takes effect in the corresponding application of Section 186 (3) sentence 4 AktG excluding the subscription rights of shareholders.

The Management Board is authorized, with the approval of the Supervisory Board, to establish further details regarding the increase in capital stock and its implementation. The Supervisory Board is authorized to adjust the wording of the Statute accordingly following each utilization of approved capital or expiration of the deadline for the utilization of approved capital.

SUSS MicroTec SE is authorized by resolution of the Annual General Meeting on May 31, 2023, in accordance with Section 71 (1) No. 8 AktG to acquire treasury shares of the Company. The authorization is limited to the acquisition of treasury shares with a calculated proportion of the share capital of up to 10%. The shares acquired in this way, together with treasury shares already held by the Company or attributable to it in accordance with Sections 71 a et seq. AktG, may at no time account for more than 10% of the share capital. The authorization may be exercised in full or in partial amounts, once or several times, by the Company or by third parties on its behalf. The authorization expires on May 30, 2028. It may also be exercised by Group companies or by third parties acting on behalf of the Company or a Group company. The acquisition will take place via the stock exchange or by means of a public purchase offer addressed to all shareholders of the Company.

a) If the shares are acquired via the stock exchange, the consideration paid by the Company per share (excluding incidental acquisition costs) may not be more than 10% higher or lower than the average closing price determined on the Frankfurt Stock Exchange (XETRA trading or comparable successor system) for shares of the same class during the last three trading days prior to the acquisition of the shares.

b) If the acquisition is made via a public purchase offer to all shareholders of the Company, the purchase price offered per share (excluding ancillary acquisition costs) may not be more than 10% higher or 10% lower than the average closing price determined on the Frankfurt Stock Exchange (XETRA trading or comparable successor system) for shares of the same class during the last three trading days prior to the date of publication of the offer. The purchase offer may include further conditions. The volume of the offer may be limited. If the total number of shares offered for purchase by the shareholders exceeds this volume, the shares will be accepted in proportion to the shares offered for purchase. Preferential acceptance of smaller quantities of up to 100 shares offered for purchase per shareholder, as well as rounding in accordance with commercial principles to avoid fractions of shares, may be provided for. Any further right to tender of shareholders is excluded in this respect.

The Management Board is authorized, with the approval of the Supervisory Board, to do the following with regard to the shares in the Company acquired on the basis of this authorization or on the basis of previous authorizations, in addition to sale by offer to all shareholders or sale via the stock exchange:

a) to offer the shares to third parties as consideration in the context of mergers, company acquisitions, shareholdings in companies or parts of companies, and the acquisition of claims against the Company;

b) to sell the shares to third parties. The price at which the Company's shares are sold to third parties may not be significantly lower than the stock market price of the shares at the time of sale. When utilizing this authorization, the exclusion of subscription rights based on other authorizations in accordance with Section 186 (3) sentence 4 AktG should be taken into account;

c) to redeem them without the redemption or its implementation requiring a further resolution by the Annual General Meeting. The redemption leads to a capital reduction. The shares can also be redeemed in a simplified procedure without a capital reduction by adjusting the proportionate calculated amount of the remaining no-par value shares in the Company's share capital. The redemption may be limited to a portion of the acquired shares.

The above authorizations regarding the use of the acquired treasury shares may be exercised once or several times, in whole or in part, individually or jointly. Shareholders' subscription rights to acquired treasury shares are excluded to the extent that these shares are used in accordance with the above authorizations under a) and b). The Management Board will inform the Annual General Meeting of the reasons for and purpose of the acquisition of treasury shares, the number of shares acquired, and the amount of share capital attributable to them, as well as the equivalent value paid for the shares.

### Significant agreements on the part of the company subject to the condition of a change of control resulting from a corporate takeover bid

The syndicated loan running until October 2026 contained an extraordinary right of termination in the event of a significant change in the Company's circumstances and no agreement on the continuation of the loan relationship is reached between the parties in good time. A special right of termination was also agreed upon for guarantee agreements totaling €20 million outside the syndicated loan agreement.

The new syndicated loan agreement concluded in February 2026 also contains an extraordinary right of termination in the event of a significant change in the Company's circumstances and no agreement on the continuation of the loan relationship is reached between the parties in good time.

SUSS MicroTec SE is not subject to any other significant agreements that would apply in the event of a change of control as a result of a takeover bid.

### Compensation agreement between the Company and members of the Management Board or employees in the event of a takeover bid

No special rules exist with regard to the voting rights tied to shares or any control options resulting from this, either through the establishment of special stock categories or through restrictions on voting rights or transfers. There are no provisions extending beyond the legal regulations regarding the appointment or dismissal of members of the Management Board.

## Group Declaration Regarding Corporate Governance as per Section 289f and Section 315d HGB

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On March 17, 2026, the Management Board and Supervisory Board of SUSS MicroTec SE issued a joint Group declaration regarding corporate governance in accordance with Sections 289f and 315d of the German Commercial Code (HGB) and made it permanently accessible to the public on the Company's website in the "For Investors" section under Corporate Governance at [www.suss.com/en/investor-relations/corporate-governance](https://www.suss.com/en/investor-relations/corporate-governance). The Group declaration on corporate governance has also included the corporate governance report since the 2020 financial year.

## Group Sustainability Statement

SUSS prepares a non-financial Group statement in accordance with Sections 315b to 315c HGB and uses the European Sustainability Reporting Standards (ESRS) as published in Annex I of the Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023, as a framework for reporting. Additionally, in the EU Taxonomy section of this Group Sustainability Statement, SUSS publishes the relevant information in accordance with Article 8 of EU Taxonomy Regulation 2020/852 and the supplementary delegated acts.

The following table shows how the material aspects according to 289c (2) HGB and the topics that are material to SUSS are reconciled with the ESRS topics.

Aspects pursuant to 289c HGB	Presented in chapters
Environmental concerns	E1 – Climate change
Employee concerns	S1 – Own workforce
Social concerns	S1 – Own workforce S2 – Workers in the value chain
Respect for human rights	S1 – Own workforce S2 – Workers in the value chain
Combating corruption and bribery	G1 – Business conduct (addressed in the sub-chapter corruption and bribery)
Entity specific disclosures	Customer satisfaction and product quality

There are no significant risks from our own business activities or from business relationships, products and services that are very likely to have a serious negative impact on the non-financial aspects in accordance with 289c HGB. An overview of the non-financial performance indicators used in the management system is provided in this consolidated management report in the section "Fundamental information of the Group" under the heading "Explanation of the Group's internal control system".

In the 2025 financial year, SUSS incorporated selected key non-financial indicators into the Group's management system. These are not the non-financial performance indicators within the meaning of Section 315(3) in conjunction with Section 315(1) of the German Commercial Code (HGB).

Non-financial key figures	2025 target	2025 results	Expected development in 2026
Scope 1 and Scope 2 CO <sub>2</sub> e emissions (market-based) (in metric tons of CO <sub>2</sub> e)	1,880–1,900	1,820	2,100–2,300
Employee Engagement Score (in %)	50.0	34.5	44.0
Compliance training courses completed (in %)	100	90.0	100

The volume of Scope 1 and Scope 2 (market-based) CO<sub>2</sub>e emissions totaled 1,820 metric tons. This resulted in a CO<sub>2</sub>e intensity ratio of 3.62 metric tons of CO<sub>2</sub>e/€ million for SUSS in 2025, calculated as metric tons of CO<sub>2</sub>e emissions per € million sales (previous year: 3.34 metric tons of CO<sub>2</sub>e/€ million). In 2026, we expect emissions to increase to between 2,100 and 2,300 metric tons of CO<sub>2</sub>e, which will primarily be generated by growth at our site in Taiwan. The Employee Engagement Score (EES), which measures employee loyalty to the Group, was also used as a key figure and amounted to 34.5% in the last survey of the year (previous year: 38.0%). We want to increase this figure to 44.0% by 2026. The number of compliance training courses completed—which includes the company’s internal training program on the Code of Conduct and IT security—was also used as a key performance indicator. At the end of the year, 90.0% of all employees in active employment had completed the training courses. Our goal for 2026 is, once again, to ensure that our employees complete this training and achieve a completion rate of 100%.

More information on the non-financial key figures regarding emissions can be found in the ESRS E1-6 disclosures. The Employee Engagement Score (EES) is reported in ESRS S1-5. Compliance training is covered in section ESRS G1-1.

The Group Sustainability Statement was audited with limited assurance by PricewaterhouseCoopers GmbH & Co Wirtschaftsprüfungsgesellschaft in accordance with the auditing standards (ISAE 3000 Revised) applicable to sustainability reporting.

## ESRS report for SUSS MicroTec SE

For the reporting period of January 1, 2025, to December 31, 2025

## ESRS 2 General disclosures

### Basis for preparation

#### Disclosure ESRS 2 BP-1: General basis for preparation of sustainability statements

#### Scope of consolidation

**(ESRS 2 BP-1 § 5 a, b)** The SUSS Group's 2025 Sustainability Statement was prepared on a consolidated basis and corresponds to the consolidated annual financial statements as of December 31, 2025. In the reporting year, SUSS did not exclude any subsidiaries included in the consolidation from the consolidated sustainability reporting.

#### Value chain

**(ESRS 2 BP-1 § 5 c)** This sustainability statement covers the upstream and downstream value chain of the SUSS Group. A detailed description of the value chain can be found in section SBM-1 42 a-c.

#### Transparency

**(ESRS 2 BP-1 § 5 d)** In the reporting year, SUSS did not make use of the option to exclude certain information relating to intellectual property, expertise, or the results of innovations that are

material within the meaning of the reporting standard. Similarly, SUSS did not make use of the option of omitting classified or confidential information, even if this is material within the meaning of the reporting standard.

**(ESRS 2 BP-1 § 5 e)** In the reporting period, SUSS does not make use of the option of exceptions to the disclosure requirement for developments or matters in the negotiation phase in accordance with Article 19a (3) and Article 29a (3) Directive 2013/34/EU to protect the interests of SUSS.

#### Disclosure ESRS 2 BP-2: Disclosures in relation to specific circumstances

**(ESRS 2 BP-2 § 6)** Management systems that have been adopted by the European standardization system have been put in place in parts of the SUSS Group. Our quality management system at the German sites in Garching and Sternenfels is certified in accordance with ISO 9001:2015. The environmental management system is certified according to ISO 14001:2015 at both sites. In 2025, the energy management system (EnMS) was successfully introduced and audited in accordance with ISO 50001 at the German production sites in Garching and Sternenfels. The data collected by the environmental management system is included in the SUSS Group's reporting in the ESRS E1 Climate Change section.

#### Time horizons

**(ESRS 2 BP-2 § 9)** SUSS complies with the requirements of the European Sustainability Reporting Standard ESRS 1 for the underlying time horizons of the sustainability statement.

The following time horizons apply accordingly:

- For the short-term time horizon: Reporting period, 1 year
- For the medium-term time horizon: 1 to 5 years
- For the long-term time horizon: more than 5 years

SUSS applied the recommendations of the Task Force on Climate-Related Disclosure (TCFD), inter alia, in the 2025 financial year for the climate-related opportunities and risks analysis. The Task Force on Climate-related Financial Disclosures (TCFD) defines periods in its frameworks that differ from the periods stated here. SUSS indicates in the report if the periods described are to be understood in accordance with the following TCFD periods:

- Short-term: until 2030
- Medium term: to 2040
- Long term: to 2050

### Estimates of the value chain

**(ESRS 2 BP-2 §10 a-d)** The available data points are mainly based on primary data. Where necessary, these were supplemented by estimates, assumptions or secondary data. Significant measurement uncertainties are not known.

<b>Parameters and reference chapters</b> (ESRS 2 BP-2 §10 a)	<b>Basis of presentation</b> (ESRS 2 BP-2 § 10 b)	<b>Resulting degree of accuracy</b> (ESRS 2 BP-2 §.10 c)	<b>Planned actions to improve accuracy in the future</b> (ESRS 2 BP-2 § 10 d)
Scope 3 emissions (ESRS E1-6) for the following category: Scope 3.11	Scope 3.1.1 emissions are based on assumptions and estimates of the expected service life, electricity consumption and capacity utilization.	The degree of accuracy is determined by the method of calculation and cannot be quantified. SUSS attempts to create a consistent and comparable data basis year-on-year through the consistent application of accepted procedures.	SUSS has not planned any measures.

### Sources for estimates and uncertainty of results

**(ESRS 2 BP-2 § 11 a)** In the reporting year, there were no quantitative parameters and monetary amounts that were subject to a high degree of measurement uncertainty:

and ESRS S1 chapters and the EU Taxonomy chapter. These are presented in the respective sections as deviations from the previous period; the underlying reasons and the adjusted comparative figures are shown in the corresponding disclosures.

### Changes in the preparation or presentation of sustainability information

**(ESRS 2 BP-2 § 13)** If there are significant changes compared to the key figures of the previous period, this is indicated in the corresponding disclosure. Significant changes relate to the ESRS E1

### Reporting errors in previous reporting periods

**(ESRS 2 BP-2 § 14)** The following material errors were identified in the previous period's sustainability reporting and the key figures were corrected in the appropriate places in the report:

### Information based on other legal provisions or generally recognized announcements on sustainability reporting

**(ESRS 2 BP-2 § 15)** No information based on other legislation or generally recognized standards and frameworks has been included in this sustainability statement.

**(ESRS 2 BP-2 § 17)** For the 2025 financial year, SUSS uses a transitional arrangement provided for in Regulation (EU) 2025/1416 and only applies the ESRS S2 standard to the reduced extent permitted there.

### Governance

#### Disclosure ESRS 2 GOV-1: The role of the administrative, management and supervisory bodies

#### Information on the composition and diversity of the members of the administrative, management, and supervisory bodies

**(ESRS 2 GOV-1 § 21 a)** The SUSS Group is controlled by SUSS MicroTec SE as the parent company. As such, it is governed primarily by European SE regulations and the German SE Implementation Act, which have priority of application over German stock corporation law. The Group has a dual management and control structure consisting of the Management Board and the Supervisory Board. Both Boards work together closely in the interest of

the Group and pursue the common goal of increasing the enterprise value sustainably.

According to the Statute of SUSS MicroTec SE, the Management Board consists of at least two members, while the Supervisory Board is made up of five members.

	Management Board	Supervisory Board
Number of executive members	3	
Number of non-executive members		5

**(ESRS 2 GOV-1 § 21 b)** No employees or other employee representatives were represented on the Supervisory Board during the reporting period.

**(ESRS 2 GOV-1 § 21 c)** Both bodies, the Supervisory Board and the Management Board, have extensive experience in the industries and sectors, with the products and with the geographical locations in which SUSS operates. The expertise of the Management Board and Supervisory Board was distributed as follows in the reporting period.

	Industries and sectors	Products	Locations
<b>Management Board</b>			
Burkhardt Frick (Chief Executive Officer)	✓✓✓	✓✓✓	✓✓✓
Dr. Cornelia Ballwießer (Chief Executive Officer)	✓	✓	✓✓
Dr. Thomas Rohe (Chief Executive Officer)	✓✓✓	✓✓✓	✓✓
<b>Supervisory Board</b>			
Dr. David Dean (Chairman of the Supervisory Board)	✓✓✓	✓	✓✓✓
Dr. Myriam Jahn (Vice Chairwoman of the Supervisory Board)	✓✓	✓✓	✓✓
Dr. Bernd Schulte (Supervisory Board member)	✓✓✓	✓✓✓	✓✓✓
Jan Smits (Supervisory Board member)	✓✓✓	✓✓✓	✓✓✓
Prof. Dr. Mirja Steinkamp (Supervisory Board member)	✓✓	✓	✓

- ✓✓✓ has expert knowledge and is able to understand and categorise relevant issues and make informed decisions based on the experience gained through existing qualifications, further training and, if applicable, many years of service on the Supervisory Board.
- ✓✓ has extended expertise and is able to understand and categorise relevant issues and make informed decisions on the basis of the experience acquired through existing qualifications, further training and, if applicable, many years of service on the Supervisory Board.
- ✓ has basic knowledge in the respective area, which enables them to understand relevant issues and make informed decisions.

The assessment presented in the table is based on a self-assessment, which takes into account the Management Board's and Supervisory Board's curriculum vitae, experience, and continuing education.

**(ESRS 2 GOV-1 § 21 d)** In the composition of the committees, the Supervisory Board and the Management Board take diversity into account. As of December 31, 2025, the Management Board consisted of one female member and two male members. The Supervisory Board had two female and three male members.

Diversity	2025	
	Management Board	Supervisory Board
Percentage of men	66.7%	60.0%
Percentage of women	33.3%	40.0%

**(ESRS 2 GOV-1 § 21 e)** All Supervisory Board members are independent of the Company and the Management Board within the meaning of the German Corporate Governance Code (GCGC) and have presented the Company with a declaration of independence. All members of the Supervisory Board are shareholder representatives. The proportion of independent members of the Supervisory Board in accordance with the GCGC and their own declaration is 100% as of December 31, 2025.

**Information on the tasks and responsibilities of the members of the administrative, management, and supervisory bodies**

**(ESRS 2 GOV-1 § 22 a)** In the reporting year, the Management Board was responsible for identifying and evaluating the impacts, risks, and opportunities. The ESG Committee advised the Management Board and discussed the issues with its members. The Audit Committee and Supervisory Board monitored the impacts, risks, and opportunities.

**(ESRS 2 GOV-1 § 22 b)** The Management Board has overall responsibility for sustainability. ESG (Environment, Social, and Governance) were assigned to the business area of Chief Financial Officer Dr. Cornelia Ballwießer in the reporting year. Risk management is assigned to the Chief Financial Officer's department as part of Group risk management. The Management Board as a whole is responsible for managing opportunities and impacts.

The Supervisory Board formed an ESG Committee from its members. The committee members have extensive expertise in the areas of environment, social affairs, and governance. The Committee consolidates this expertise and supports the entire Supervisory Board's involvement with sustainability-related issues through its preparation. The ESG Committee advises the Management Board on environmental and sustainability programs as well as the Group's guidelines on social affairs and governance. In this function, it contributes to the management of impacts, risks

and opportunities. The Audit Committee oversees the environmental and sustainability programs established by the Management Board as well as the Group's guidelines on social affairs and governance, and therefore contributes to monitoring the impacts, risks, and opportunities.

A multi-departmental team, in which members of the Management Board and various corporate functions meet regularly (ESG core team), consolidates all information flows that deal with the impacts, risks, and opportunities related to sustainability under the direction of an ESG manager. The composition of the ESG core team includes all specialist departments and functions related to sustainability, including representatives from Human Resources, Legal, Facility Management, Quality Management, Research and Development, Purchasing, Sales, Operations, Investor Relations and IT. The ESG core team supports the implementation of the derived measures and the monitoring of target achievement. The ESG core team also develops new measures and initiatives. The ESG core team meets at least five times a year and is coordinated by the ESG manager.

A risk management system has been established under the Management Board to monitor the risks and opportunities of the SUSS Group's business activities. A risk manager leads the Group risk management and reports to the Management Board on a quarterly basis and as required.

Since compliance with legal regulations and internal guidelines and policies can contribute to the management of impacts, risks, and opportunities, the Compliance management system (CMS) fulfills an important function. The CMS is implemented by the central compliance organisation, which is managed by the centrally established Compliance Officer function. The Compliance Officer reports directly to the Management Board. The Compliance Committee advises and supports the Compliance Officer in implementing necessary compliance activities as required.

**(ESRS 2 GOV-1 § 22 c i)** As one of the sub-areas of ESG, governance is also anchored by the Chief Financial Officer of the SUSS Group in the reporting period. Different departments and responsible persons are assigned subtasks in the area of governance, such as fulfilling legal regulations and reporting obligations. This includes the Risk Management and ICS Officer, the risk committee as well as the Compliance Officer, with regard to the impacts, risks, and opportunities. Overall responsibility remains with the Management Board.

**(ESRS 2 GOV-1 § 22 c ii)** The rules of procedure for the Management Board governs the exchange of information between Management Board members, who keep themselves informed about essential aspects of their work. Members of the Management Board inform the CEO about developments in their departments. The departments, the Risk Management and ICS Officer, the Compliance Officer, and the multi-departmental ESG core team,

are required to regularly report and inform the full Management Board and individual Management Board members. The exchange with the Group risk management takes place once a quarter, including the report on the internal control system (ICS). The results are presented to the Audit Committee of the Supervisory Board at least once a year. The Compliance Officer reports to the Management Board at least once a year and as required.

The Management Board fulfills extensive reporting obligations to the Supervisory Board, involving the departments and responsible members of the ESG core team. These are also set out in the Management Board's Company rules of procedure.

**(ESRS 2 GOV-1 § 22 c iii)** The reporting and monitoring of impacts and risks are centralized in risk management. Those responsible for risk in the Group support the risk manager in their work. They apply the control systems and procedures used to monitor impacts and risks. Internal Audit reviews the ICS as part of individual audits. The Management Board and the operational management team continuously monitor opportunities.

**(ESRS 2 GOV-1 § 22 d)** The objectives relating to material impacts are either set by legal or regulatory requirements or, in the case of voluntary commitments, defined by the Management Board. The Management Board sets the objectives in consultation with and following the preparation by the ESG Manager and the ESG core team.

In order to track the achievement of the objectives, the responsible departments regularly report to the Management Board via the ESG core team as part of the Group-wide reporting on the progress made towards the objectives and the development of key parameters.

### **Availability of appropriate skills and expertise to monitor sustainability aspects of the administrative, management and supervisory bodies**

**(ESRS 2 GOV-1 § 23 a)** The in-depth expertise of SUSS MicroTec SE's Management Board members on sustainability issues is based on ongoing information on current developments from SUSS's specialist departments and the Management Board's networking with industry experts and consultants. The various contacts of the Management Board and the experience of the Committee form the basis for assessments of the impacts, risks, and opportunities of the Group.

The Supervisory Board members are responsible for their continued training and keeping their expertise up to date, especially in the area of sustainability. On the Supervisory Board, members of the Audit Committee and ESG Committee, in particular, have relevant expertise in sustainability matters. One member of the Audit Committee also has relevant expertise in auditing and reporting on sustainability aspects. The relevant expertise of the Supervisory Board members is based on their many years of professional experience, their experience with other Supervisory Board mandates, and the ongoing professional development of each individual. Further information on the qualifications of the members of the Supervisory Board is disclosed in the Corporate Governance Statement of SUSS MicroTec SE and the CVs of the members of the Supervisory Board.

**(ESRS 2 GOV-1 § 23 b)** The knowledge and skills of the Management Board and the Supervisory Board are characterized accordingly by an environment in which the material impacts, risks and opportunities are comparable to those of SUSS. To assess whether the skills and knowledge of the Supervisory Board are sufficient, the Supervisory Board annually reviews the requirements profile of the Supervisory Board to identify any needs that may have arisen.

When searching for suitable candidates for the Management Board, the Supervisory Board ensures that the candidates' expertise enhances the Management Board appropriately. The Supervisory Board also proposes candidates to the Annual General

Meeting who are familiar with the significant impacts, risks, and opportunities of the business activities of a semiconductor equipment manufacturer.

### **Disclosure ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies**

**(ESRS 2 GOV-2 § 26 a)** The Management Board considers the topic of sustainability to be an important decision criterion in the management of the Company. To form its opinions, the Management Board draws on its own knowledge and experience as well as that of the departments of the SUSS Group. The departments report to the Management Board in various formats on significant events and developments related to sustainability matters and are available to answer any questions the Management Board may have. The position of ESG manager has been created as a central interface. The ESG manager makes information available to the Management Board about the material impacts, risks and opportunities, the progress made in implementing the measures to address the material impacts, risks, and opportunities, the non-financial performance indicators, and current environmental, social and governance issues. The status of implementing the due diligence obligation in the area of sustainability is also discussed.

The Management Board regularly informs the SUSS MicroTec SE Supervisory Board about the development of the SUSS Group. The reports to the Supervisory Board are made at least once a quarter at the regular meetings of the Supervisory Board. The information made available to the Supervisory Board also includes topics from the area of sustainability. The Supervisory Board's ESG Committee is briefed on key developments three times a year by the Management Board, the ESG Manager, and representatives from SUSS's functional departments. In addition, the Supervisory Board and its committees are in contact with the Management Board outside of meetings.

The ESG core team meets at least five times a year and makes information available to the Management Board member responsible for ESG and the Chief Operations Officer about the most important developments. The Management Board receives information on the significant impacts, risks, and opportunities four times a year in quarterly risk meetings. In addition, there are rules governing the circumstances under which the Management Board is to be informed on an ad hoc basis.

At least once a year, the Supervisory Board and the Audit Committee address the risk and opportunity management system set up by the Management Board.

The Management Board regularly informs the Supervisory Board on current sustainability topics. In addition, the Supervisory Board addresses the topic of sustainability in two committees:

- **Audit Committee:** The Audit Committee regularly focuses on regulatory changes and requirements in the area of auditing financial and non-financial reporting. The sustainability reporting is reviewed by the Audit Committee and the Supervisory Board as part of its review of the annual financial statements and the consolidated financial statements, including the combined Management Report. In addition, the Audit Committee regularly reviews the structure and functionality of the corporate governance systems, including monitoring the risk and opportunity management system, which captures significant impacts, risks, and opportunities related to sustainability topics. The work of the Audit Committee is presented in the Report of the Supervisory Board and the Corporate Governance Declaration.
- **ESG Committee:** The ESG Committee advises the Management Board in respect of identifying and evaluating material impacts, risks, and opportunities. It also offers advice on sustainability reporting and proposes the non-financial targets for target setting as part of the Management Board remuneration. The ESG Committee generally meets three times a year.

**(ESRS 2 GOV-2 § 26 b)** The principle of management is to develop the Company sustainably with due consideration for the impacts and to leverage the opportunities of SUSS with an appropriate risk profile. When making decisions, the Management Board takes into account all material impacts, risks, and opportunities and brings them into an appropriate balance in the interests of the Company, its shareholders, and other stakeholders. This approach underlies the risk management process and is also taken into account in business decisions and important transactions.

**(ESRS 2 GOV-2 § 26 c)** In the 2025 financial year, the Management Board and Supervisory Board dealt, in particular, with the following impacts, risks and opportunities:

IRO-Cluster

- Energy and climate change adaptation
- Working conditions: Employee satisfaction
- Responsible supply chain: Sustainable supply chain for production materials
- Customer satisfaction, product quality: Quality, reliability and performance of our tools
- Corporate culture: An active corporate culture in the context of change processes

## Disclosure ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes

### Information on the strategies for sustainability-related incentive and remuneration systems for members of the administrative, management, and supervisory bodies

**(ESRS 2 GOV-3 § 29 a)** The Supervisory Board establishes the remuneration system for the Management Board. The features of the applicable remuneration system for the Management Board and the Supervisory Board are described in the annual Remuneration Report.

Sustainability goals are integrated into both short-term variable remuneration (Short-Term Incentive – STI) and long-term variable remuneration (Long-Term Incentive – LTI). This creates incentives to consider social and environmental aspects and to align corporate management with sustainable principles. Sustainable action is an integral part of SUSS's corporate strategy and ensures the Company's future social and economic viability. This is in line with the clear focus on emerging technologies and the strategy of achieving a leading position in the relevant markets through organic growth. The integration of environmental, social, and governance (ESG) sustainability goals as variable remuneration components incentivizes sustainable and forward-looking actions, and simultaneously strives to create value for SUSS's

customers, employees, and shareholders, as well as the environment as a whole. Accordingly, specific and measurable ESG targets derived from the corporate strategy are included in both short-term and long-term variable remuneration. The targets are based, among other things, on the operationalization of the SUSS sustainability strategy. With regard to the ESG targets determined by the Supervisory Board, a distinction is to be made between quantitative and qualitative targets. Qualitative criteria that cannot be measured precisely should only be used in exceptional cases. In such a case, the Supervisory Board ensures that the qualitative criteria are comprehensible and verifiable in all cases in accordance with the reasoning of the German Corporate Governance Code.

The performance of the Management Board is evaluated based on objectives in accordance with the ESRS. The relevant parameters are set out in the following section.

The remuneration systems of SUSS MicroTec SE applicable to current and former members of the Management Board are published on the website [www.suss.com](http://www.suss.com) in "Investor Relations" under the "Corporate Governance" section.

**(ESRS 2 GOV-3 § 29 b)** The performance of the Management Board in relation to the sustainability-related objectives is determined on the basis of specific targets. The following categories

for sustainability-related targets are specified for the STI and LTI in the 2022 remuneration system.

Area	Potential Goals for STI and LTI <sup>1</sup>
Environmental	Reduction of CO <sub>2</sub> e emissions
Environmental	Optimization of resource usage
Environmental	Reduction of waste
Environmental	Circular economy
Social	Employee satisfaction and development
Social	Diversity
Social	Inclusion
Social	Occupational health and safety
Governance	Compliance, in particular prevention of corruption and bribery
Governance	Risk management
Governance	Responsible supply chain
Governance	Further development of the sustainability strategy
Governance	Reporting and communication

<sup>1</sup> See remuneration system for the financial year 2022 for SUSS MicroTec SE

The sustainability-related targets for the STI are set annually by the Supervisory Board for the respective target year and reviewed at the end of the year. In the reporting year, the following STI were applicable to the remuneration of the Management Board:

### Environmental

In the supply chain, the sustainability status of existing suppliers is to be systematically assessed using a standardized checklist. On this basis, suppliers are classified according to their level of maturity, potentially critical suppliers are identified and categorized according to risk.

Building on this, a concept is being developed for the targeted empowerment and qualification of suppliers in order to introduce them to defined sustainability requirements depending on their category and to support their long-term compliance.

### Social

To further increase employer attractiveness, measures are to be implemented to increase the global Employee Engagement Score (EES). Thresholds of 45% to 60% apply to target achievement for the Management Board remuneration.

The sustainability-related targets for the LTI are set annually by the Supervisory Board for a performance period of three years. The following LTIs were active in the 2025 reporting year:

SUSS MicroTec's sustainability rating is to be improved for the 2023-2025 LTI tranche. The basic requirement is that the ratings with the ESG rating agencies ISS and Sustainalytics do not deteriorate (basis 2022/early 2023) and at the same time a rating in the midfield is achieved with EcoVadis or a comparable agency.

The 2024-2026 LTI tranche aims to fully determine the product carbon footprint (PCF) for SUSS tools. To do this, all the prerequisites for the PCF calculation for Scope 1-3 must first be created (software, supplier selection, CO<sub>2</sub>e estimates in the bill of materials, assumptions on usage scenarios). The PCF is then calculated for a pilot project. In the final step, the PCF is finally determined for all current tools that can be ordered until at least the end of 2029.

Both the short-term and long-term variable remuneration for the 2025-2027 tranche aims to contribute to the net-zero emissions reduction target for Scope 1 and 2 by 2030. Specifically, Group-wide measures to reduce CO<sub>2</sub>e emissions in Scope 1 and 2 are to be implemented. Target achievement is based on CO<sub>2</sub>e emissions in 2027: This serves to incorporate the objectives from Disclosure Requirements E1-4 into the targets for Management Board remuneration.

Additional details on the remuneration of the Management Board will be disclosed in the 2025 Remuneration Report for SUSS MicroTec SE.

**(ESRS 2 GOV-3 § 29 c)** The Supervisory Board sets the sustainability-related targets annually. Accordingly, the sustainability-related performance metrics are to be regarded as performance benchmarks and included in the remuneration policy.

**(ESRS 2 GOV-3 § 29 d)** The performance of the Management Board is evaluated based on specific sustainability-related targets. The proportion of sustainability-related targets within the short-term variable remuneration (STI) is 15%, while the environment-related proportion of the short-term variable remuneration is 7.5%. The STI should account for a total of 25% to 35% of total remuneration.

The sustainability-related target of the LTI should account for 25% of the long-term variable remuneration. The LTI should account for a total of 30% to 40% of total remuneration.

**(ESRS 2 GOV-3 § 29 e)** The remuneration system is adopted by the Supervisory Board in accordance with § 87a (1) of the German Stock Corporation Act and submitted to the Annual General Meeting for approval every four years at the latest. The Supervisory Board of SUSS MicroTec SE determined the remuneration systems to be applied during the reporting period (2022 remuneration system for all current Management Board members and 2021 remuneration system for two former Management Board members). These systems were then approved by the Annual General Meeting of SUSS MicroTec SE. They are published on

the Company's website [www.suss.com](http://www.suss.com) in "Investor Relations" under "Corporate Governance".

## Disclosure ESRS 2 GOV-4: Statement on due diligence

### Overview of the information provided in its sustainability statement regarding the due diligence process

**(ESRS 2 GOV-4 § 30-§ 33)** SUSS has used a multi-stage process to determine the impacts, risks and opportunities of its business activities based on the OECD Due Diligence Guidance. The principles of responsible business conduct (RBC) are firmly established within the Group and are implemented in management systems such as the compliance management system, opportunity and risk management and the internal control system (ICS). The fulfillment of the due diligence within the Group is closely linked to the systems described. The relevant objectives, as well as the elimination, avoidance, or mitigation of the impacts, are addressed by the Company's departments in which the significant impacts occur. In some cases, the areas in which negative impacts occur are defined with objectives. These describe how SUSS tracks the development and the nature of the reduction strategies. SUSS provides reports in various formats, particularly sustainability reports, detailing the outcomes of its processes.

The following table provides an overview of how SUSS applies the core elements of due diligence for people and the environment and where they are presented in this sustainability statement.

Core elements of due diligence	Paragraphs in the sustainability statement
Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2 ESRS 2 GOV-3 ESRS 2 SBM-3
Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2 ESRS 2 SBM-3 ESRS 2 IRO-1
Identifying and assessing adverse impacts	ESRS 2 SBM-3 ESRS 2 IRO-1
Taking actions to address those adverse impacts	ESRS 2 MDR-A
Tracking the effectiveness of these efforts and communicating	ESRS 2 MDR-M ESRS 2 MDR-T

### Disclosure ESRS 2 GOV-5: Risk management and internal controls over sustainability reporting

**(ESRS 2 GOV-5 § 36 a)** SUSS has established a group-wide risk management system and an internal control system (ICS). SUSS has developed a coordinated process landscape for the correct implementation of the disclosure requirements of the ESRS. Existing management processes, guidelines and work instructions were adapted accordingly, documented and integrated into the Group-wide reporting system. Reporting in the area of sustainability follows the same guidelines as reporting within the SUSS

Group as a whole. The processes used to collect ESG data are reviewed based on the existing standards and processes of the management systems, such as through audits of the relevant ISO standards. Our processes are continuously reviewed, revised and updated.

**(ESRS 2 GOV-5 § 36 b)** The processes of sustainability reporting are handled with the same approach to risk assessment as all other risks (within the meaning of the ESRS disclosure) in reporting.

**(ESRS 2 GOV-5 § 36 c)** The risks of sustainability reporting within the meaning of the ESRS disclosure exist primarily in the form of general reporting risks. The following general risk (within the meaning of the ESRS disclosure) exists for reporting:

- **Risk of incorrect data:** Incorrect data could be included in the SUSS reporting. As already described, SUSS has implemented various measures to prevent and detect errors in the collection, processing and presentation of data. The risk assessment takes the form of questionnaires (dual control principle). Any deficiencies that are discovered are corrected through regular adjustments to the guidelines and controls by those involved in the process.

The use of the ESRS poses specific risks (within the meaning of the ESRS disclosure) for sustainability reporting.

- **Risk of incorrect application of the ESRS:** Incorrect application of the required disclosure obligations or implementation provisions of the ESRS could result in an incorrect presentation. For example, there is a risk (within the meaning of the ESRS disclosure) that material topics for SUSS are overlooked in the reporting process and that the Group sustainability statement is incomplete. This risk is covered by the control that a materiality analysis is carried out before the sustainability declaration is prepared (see section ESRS 2 SBM-3 Material impacts, risks and opportunities). Furthermore, a change in the disclosure requirements, additional explanations from the standard setter (such as the EFRAG FAQ), or a modified reporting practice could result in an inconsistent application of the reporting standard. SUSS closely follows the discussions on the interpretation and application of the standard, documenting internal decisions on interpretation issues.

The control of the measures taken to ensure accurate reporting is achieved through the definition of processes and regular, at least annual, review of the appropriateness of the defined controls and steps.

**(ESRS 2 GOV-5 § 36 d)** Since the risks (within the meaning of the ESRS disclosure) of reporting are either general in nature or specifically related to the correct application of the standard, our response to these risks (within the meaning of the ESRS disclosure) is to continuously review and adapt our processes accordingly. The departments and the ESG department respond to identified errors and new or changed requirements by reviewing the processes and existing work instructions and guidelines. Key data collection processes are monitored by the internal control system, which in turn is regularly reviewed and further developed.

**(ESRS 2 GOV-5 § 36 e)** The ESG core team held regular meetings with the Management Board to discuss the challenges of sustainability reporting, including the risks involved in preparing the report. The management body was involved, in particular, in adapting existing guidelines and processes to meet the ESRS requirements, as well as establishing new processes and guidelines in coordination with the Management Board. The Management

Board, with the support of the departments and the ESG department, has informed the ESG Committee of the Supervisory Board about significant challenges and adjustments to the processes and guidelines.

### Disclosure ESRS 2 SBM-1: Strategy, business model and value chain

**(ESRS 2 SBM-1 § 40 a i)** SUSS addresses two different areas of semiconductor manufacturing with its product lines—the frontend and the advanced backend of the semiconductor industry. In the frontend, SUSS equipment is utilized for both the production (bake and develop) and cleaning of photomasks. The Advanced Backend segment, the product groups Imaging (alignment and exposure of substrates with mask aligners and projection scanners), Bonder and De-Bonder (bonding of wafers on substrates and in the area of temporary bonding also the separation of wafers and substrates), and Coater (coating and varnishing of substrates) address various process steps in the semiconductor industry. In addition, SUSS provides repair, maintenance and upgrade services in both segments under service contracts through its own service organization.

In the reporting period, SUSS MicroTec ReMan GmbH, in which the used machinery business was bundled, ceased operations.

**(ESRS 2 SBM-1 § 40 a ii)** SUSS distributes its products worldwide at the locations of our customers in the semiconductor industry and research institutes. APAC, EMEA and North America are the key regions for SUSS's business. As in the previous year, the largest regional market in 2025 was the APAC region, which accounted for 82.3% of Group sales.

The SUSS Group's customers include semiconductor manufacturers who utilize SUSS equipment in various process steps, as well as other semiconductor industry suppliers, such as photo-mask manufacturers. Its customers are international corporations and research institutes. There were no significant changes to the structure of the SUSS Group's main markets and customers in the reporting period.

**(ESRS 2 SBM-1 § 40 a iii)** The number of employees by geographical area is shown in the following table: :

Employees by geographical area	31.12.2025
EMEA	953
North America	74
Asia-Pacific	564

**(ESRS 2 SBM-1 § 40 a iv)** There are no restrictions for certain markets for SUSS products or services. SUSS products may be affected by trade restrictions.

**(ESRS 2 SBM-1 § 40 d)** In the reporting period, SUSS did not generate any income from activities that were attributable to fossil fuels, chemical manufacturing, controversial weapons, or tobacco cultivation and production sectors.

**(ESRS 2 SBM-1 § 40 e)** In the reporting year, there were specific sustainability targets at Group level in relation to stakeholders:

Stakeholders	Sustainability target
Employees	Employee Engagement Score $\geq$ 50%
Employees	Workplace accidents = 0
Employees	Proportion of women in management positions $>$ 35%
Employees	Fluctuation rate $\leq$ 10%
Employees	Training hours per employee $>$ 15 hours
Customers	Global customer service satisfaction 85%
Suppliers	Code of Conduct accepted by suppliers $>$ 65%
Suppliers	Abstract risk analysis 100%

In the reporting year, there were no specific sustainability targets at Group level in relation to product groups, customer groups or geographic areas.

**(ESRS 2 SBM-1 § 40 f)** SUSS has not yet assessed its most important products, significant markets, and customer groups in terms of their sustainability targets. Improving the sustainability-related performance of the equipment is relevant for all customers.

**(ESRS 2 SBM-1 § 40 g)** The most important element of the corporate sustainability strategy is the SUSS Group's objective of achieving net-zero emissions by 2030, based on Scopes 1 and 2. The objective is to be achieved through various measures, each addressing specific areas. For further details, please refer to chapter ESRS E1-3.

**(ESRS 2-SBM-1 § 42 a-c)** The SUSS-Group develops, manufactures, sells, and services equipment for the production of microelectronics, microelectromechanical equipment, and related applications.

The upstream value chain consists of suppliers, primarily manufacturers of basic products and components for plant construction, service providers and logistics partners, the suppliers' suppliers and, among them, companies that extract primary raw materials. The main raw materials for system construction include cables, wires, sheet metal, profiles and basic components, which

SUSS purchases from the trade. Suppliers of SUSS are located worldwide, but are concentrated in Europe, Asia, and North America. Individual critical or strategic raw materials, including rare earths, are also used in the products procured by SUSS. SUSS pursues a supplier strategy that avoids an inappropriate concentration on key suppliers as much as possible and maintains multiple supply channels for important components. In this way, SUSS aims to ensure a reliable supply of high-quality materials and components. Long-term supplier relationships ensure the quality and availability of the base materials. Long-standing supplier relationships are maintained. We have no significant risks that require safeguarding from the loss of suppliers.

Equipment manufacturing takes place in Germany and Taiwan. Research and development continue to play an important role in the business model. SUSS pursues a customer-centered research approach in which the development of the equipment is performed to meet the requirements of the semiconductor industry. The research activities of SUSS are supported by external research partners. Most of the research and development work is based in Germany at the locations in Garching and Sternenfels. We maintain installed equipment with our own service organization and keep them up to date through upgrades. SUSS pursues

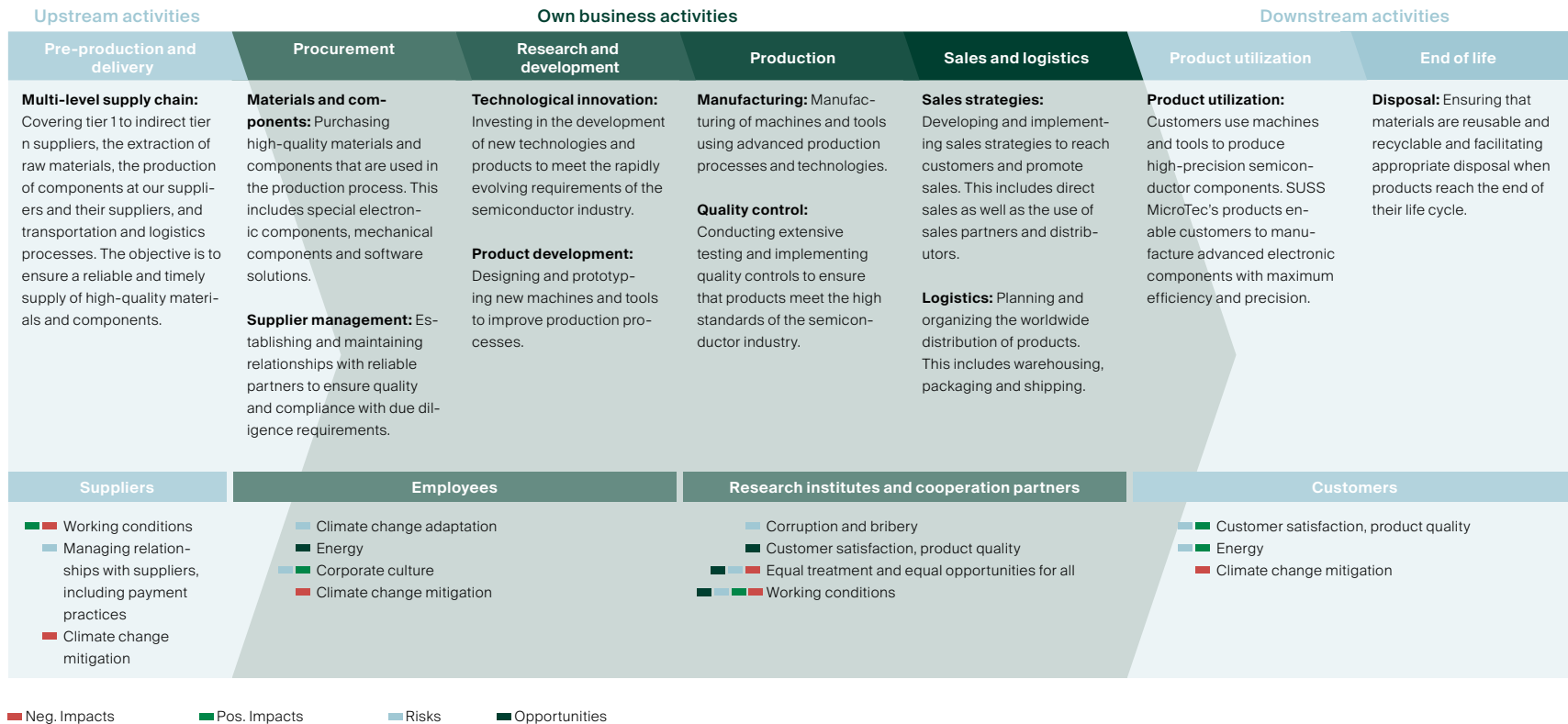
a sales approach, with service and maintenance components increasingly accompanying the sale of equipment.

The equipment is sold by our own specialized sales team and by external sales and distribution partners in order to serve customers worldwide. Logistics covers global planning of warehousing, packaging, and shipping to customers. The downstream value chain includes the use of SUSS equipment by leading semiconductor manufacturers, photomask manufacturers, foundries, and research and development facilities, as well as the disposal of the equipment after its end of use.

We serve various customers in the semiconductor industry with our products and services. These primarily include manufacturers of semiconductors and their suppliers as well as research and development facilities. The equipment is used in various processing steps in the frontend and backend of the semiconductor industry.

The following diagram illustrates the value chain with the material impacts, risks and opportunities, the material stakeholders in our own business operations, and the upstream and downstream value chain.

Summary of the value chain of SUSS



Production factors (inputs) can be divided into the following main categories.

- Base materials for equipment manufacturing
- Components for equipment manufacturing
- Module for equipment manufacturing
- Knowledge and experience of the workforce
- R&D

SUSS procures various components for equipment manufacturing. The components can be standardized or highly customized. SUSS is currently working with long-standing suppliers in the field of special components, fostering a strong and evolving supplier relationship. However, SUSS is also striving to develop multiple suppliers for components as supply sources.

In its product range, SUSS either has suppliers that manufacture complex components, which typically have their own function within the equipment (modules), or it outsources them from its own production to suppliers and then integrates them into its own equipment (modular production). SUSS collaborates with manufacturers of this equipment, establishing a long-term relationship with suppliers.

Knowledge and experience of the workforce are key production factors for SUSS. Our comprehensive program for securing knowledge, employee retention initiatives, and extensive employee

training and qualification efforts aim to ensure that our employees consistently maintain the high level of knowledge and skills required for our production, research, and development operations.

The construction of the systems requires extensive development work. This is accomplished by external partners and SUSS employees (R&D). The relationships with research institutions and partners who collaborate with SUSS to develop and qualify the equipment are also intended to be long-lasting.

Our customers use the equipment in various process steps and application areas in the semiconductor industry. In the Advanced Backend area, SUSS equipment is utilized in various process steps, where customers integrate chips into more complex structures. The equipment is also utilized in established processes and applications, such as in MEMS manufacturing. In the front end of the semiconductor industry, the equipment is used for cleaning photolithographic masks during their production process and for cleaning the masks in the mass production of semiconductors.

SUSS also provides research and development facilities with equipment. Here, SUSS's equipment enables the development of new semiconductor products and processes for semiconductor production.

Investors participate in a positive growth of SUSS through dividends and the development of SUSS shares in the capital market.

Other interested parties do not directly benefit from SUSS's investments, as they are exclusively sold to industrial clients.

## Disclosure ESRS 2 SBM-2: Interests and views of stakeholders

**(ESRS 2 SBM-2 § 45 a, ESRS S1 in conjunction with ESRS 2 SBM-2 § 12)** In addition to its own objectives, SUSS also takes into account the expectations of external stakeholders. Close cooperation and regular dialog are basic prerequisites for individual solutions tailored to specific needs. They are the basis for our business success and the future viability of SUSS.

All stakeholders have different information needs and expectations of SUSS. That is why SUSS uses various communication formats and forums to connect with stakeholders. SUSS maintains regular communication with the following stakeholders.

- **Customers:** SUSS regularly engages with customers from the semiconductor industry through audits, trade fairs, and personal interactions. Our customers are economic stakeholders. Customer feedback is primarily considered in the areas of product quality and development.
- **Suppliers:** SUSS depends on reliable, high-quality and innovative components for the manufacture of high-precision equipment for semiconductor and microstructure technology. This is why SUSS closely integrates its suppliers into the value chain. From exchange within the context of routine

purchasing activities to audits and progress and review meetings through to visits, trade fairs, and other specialized forums. The Group also works together with selected suppliers on development and innovation projects in order to integrate new technologies, materials and processes at an early stage.

- **Employees:** Employees are crucial to the success of SUSS. Employees have access to a variety of channels for expressing their interests. These include, for example, all-hands meetings, employee surveys (including pulse checks) and annual employee appraisals. At the all-hands meetings, every employee can provide feedback on the strategic and operational development of the Group, make suggestions and discuss current or fundamental issues that are important to employees with the Management Board. This gives the Management Board important insights into the interests and viewpoints of employees. These meetings are held virtually, providing employees who might be on a business trip or working remotely with the opportunity to take part in this format.
- **Research institutes and co-operation partners:** Research institutes and development partners perform basic work in product development in close coordination with SUSS. SUSS collaborates with partners in selected areas to drive the development of products and solutions. These are economic stakeholders. They carry out development work for SUSS and

provide important expertise. The results are incorporated into SUSS products.

- **Current and potential investors and other financial players:** As a listed company, current and potential providers of equity and debt capital are important stakeholders. The company's potential investors have a comprehensive need for information in order to make their investment and financing decisions. There is a very wide range of organization on the capital provider side. Private shareholders are typically not organized, or they are organized through a shareholder protection association. Large investment firms can present themselves as well-coordinated and organized due to better access to market and industry information. Lenders generally approach SUSS directly, SUSS takes up suggestions and information from the discussions with the lenders and incorporates this assessment into its decisions.
- **Environmental:** The manufacture and operation of equipment for semiconductor and microstructure technology is associated with energy consumption, the use of materials and regulatory environmental requirements. Environmental aspects therefore have a direct influence on the Group's production processes, cost structure and market requirements. SUSS can derive the impact of its business activities through studies on the effects of the semiconductor industry on nature and publications from the industry association. The environment is represented by interest groups that possess a high level of organization but did not maintain contact with

SUSS during the reporting year. In order to systematically incorporate the environmental perspective, SUSS MicroTec relies on structured environmental management processes and takes ecological requirements into account as early as the product development stage, for example through more energy-efficient systems and the economical use of chemicals. The interest groups each have their own separate forums in which they articulate their interests. Similarly, the identification and collection of interests also took place in different formats. We do not pursue a centralized approach for the inclusion of the stakeholders. The results of the exchange with stakeholders are taken into account in corporate decisions on an ad hoc basis.

**(ESRS 2 SBM-2 § 45 b)** SUSS can understand the interests and views of the key stakeholders regarding the strategy and the business model through direct contact with the stakeholders and representatives in the Group who are in contact with these stakeholders.

**(ESRS 2 SBM-2 § 45 c)** In the 2025 reporting year, the Management Board pursued the SUSS Group's strategy unchanged and made no changes to the business model.

**(ESRS 2 SBM-2 § 45 d)** The representatives of the Management Board and the Supervisory Board of SUSS MicroTec SE are regularly informed, at least once a year, about the involvement and the positions of the stakeholders as part of the presentation of the materiality assessment. The Management Board and Supervisory Board maintain a close, informal relationship with a wide range of stakeholders, including addressing sustainability-related topics.

### Disclosure ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

**(ESRS 2 SBM-3 § 48 a, b, h)** In its materiality analysis, SUSS has identified topics as material from a material and/or financial perspective. The main impacts, risks and opportunities are explained in the topic-related ESRS chapters and in the additional company-specific disclosures.

**(ESRS 2 SBM-3 § 48 c iv)** Through its business activities and business relationships, SUSS has an influence on a portion of all material impacts at all stages of the value chain and on affected stakeholders. In the context of ESRS S2 (Workers in the value chain), negative impacts directly affect suppliers and thus the business relationship with SUSS. These impacts on working and employment conditions are attributable to SUSS through its procurement activities; the company works to avoid and minimize them as part of its due diligence obligations. The description of the affected activities and business relationships can be found in the topic-related ESRS chapters.

**(ESRS 2 SBM-3 § 48 d)** In the 2025 financial year, no material current financial effects on the SUSS Group's earnings, financial position or net assets were identified in connection with significant risks or opportunities. No significant risks or opportunities were identified that would pose a substantial risk of a material adjustment to the carrying amounts of the assets and liabilities reported in the accompanying consolidated financial statements for financial year 2026.

**(ESRS 2 SBM-3 § 48 f)** SUSS's Group strategy and business model are geared towards exploiting entrepreneurial opportunities with an appropriate risk profile. Therefore, SUSS analyzes the areas in which risks can occur, how these risks can be reduced and what opportunities arise for the Group.

The climate scenario analysis carried out in 2024 based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) shows that SUSS's business model is fundamentally resilient. At present, the identified risks and opportunities do not have any financial impact on financial, earnings or cash flows. This resilience is strengthened by a package of measures during various time horizons: in the short-term through infrastructural robustness and emergency plans. This is to be achieved in the medium-term through technological adjustments and in the long-term through the development of comprehensive climate resilience. SUSS thus aims to ensure that its business model is adapted to future climatic changes and remains resilient in the long-term. In 2025, SUSS has focused on environmental issues with the information on its resilience and will examine the extent to which these topics can be extended to include social and governance aspects as well as the company-specific topic of customer satisfaction and product quality.

**(ESRS 2 SBM-3 § 48 g)** The following changes have been made to the material impacts, risks and opportunities compared to the previous reporting period. All IROs relating to resource use and the circular economy, which remain material in 2024, have been discontinued. Additionally, the impacts, risks and opportunities listed in the table should be considered as newly added or discontinued IROs.

	IRO Type	IRO Description	Amendment
ESRS E1	Risk	Rising energy costs	No longer material
ESRS E1	Opportunity	Self-sufficiency through expansion of renewable energies at own locations	Newly material
ESRS E1	Risk	Physical climate risks impair operating processes	Newly material
ESRS E1	Impact, risk and opportunity	Research and development in connection with energy efficiency	Newly material
ESRS S1	Negative impact	Lack of resources in the training center	No longer material
ESRS S1	Positive impact	Safety standards when handling chemicals, electricity and technical equipment	Newly material
ESRS S1	Risk	Lack of inclusion	Newly material
ESRS S1	Risk	Resource-intensive recruitment of new employees	Newly material
ESRS G1	Risk	Violations of export, competition, corruption or labor protection laws, for instance	Newly material
ESRS G1	Risk	Lack of supplier partnerships harbors social and reputational risks	Newly material
ESRS G1	Positive impact	Lively corporate culture strengthens employee commitment	Newly material

**(ESRS 2 SBM-3 § 49)** Material impacts, risks and opportunities

	Impact	Risk	Opportunity
<b>E1 Climate change</b>			
Climate change mitigation	x		
Climate change adaptation		x	
Energy	x	x	x
<b>S1 Own workforce</b>			
Working conditions	x	x	x
Equal treatment and opportunities for all	x	x	x
<b>S2 Workers in the value chain</b>			
Other work-related rights	x		
Working conditions	x		
<b>G1 Business conduct</b>			
Corruption and bribery		x	
Corporate culture	x	x	
Management of relationships with suppliers including payment practices		x	
<b>Entity-specific disclosures: Customer satisfaction and product quality</b>			
Customer satisfaction and product quality	x	x	x

## Disclosure ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

**(ESRS E1 IRO-1 § 20 b, § 21, AR 15)** In the course of the climate-related scenario analysis, SUSS identified short-, medium-, and long-term physical risks at the regional level, which are described in greater detail in section ESRS E1 SBM-3. The scenario analysis takes the high-emissions scenario SSP5-8.5 into account. SUSS has not yet determined whether and to what extent its assets or business activities within its supply chain may be exposed to physical risks.

The climate-related scenario analysis based on the TCFD was carried out for the first time in the 2024 financial year. In 2025, SUSS incorporated the results of the climate-related scenario analysis into the validation of the materiality analysis and took them into account when identifying significant risks and opportunities.

**(ESRS E1 IRO-1 § 20 c)** In the course of the climate-related scenario analysis, SUSS identified short-, medium-, and long-term transitional incidents, which are described in greater detail in section ESRS E1 SBM-3. These pertain both to the company's own business operations as well as the upstream and downstream value chain.

Through the consideration of the low-emissions scenario SSP1-1.9, the scenario analysis conforms with the Paris Agreement, which calls for the limitation of global warming to 1.5 degrees Celsius.

No assets or business activities have been identified that are not compatible with the transition to a climate-neutral economy or that can only be made compatible subject to considerable expense. SUSS has not yet determined whether or not and to what extent its assets and business activities within the upstream and downstream value chain may be exposed to transitional incidents.

The scenarios used are based on more general national and international data from the Federal Environment Agency, the International Energy Agency (IEA) and the Intergovernmental Panel on Climate Change (IPCC), among others. The scenarios also include assumptions about population growth, energy prices, technological progress and CO<sub>2</sub> policies.

**(ESRS E4 IRO-1 § 17, § 19)** SUSS has carried out a detailed biodiversity analysis to assess the impact of its own business model on ecologically sensitive areas. In particular, the extent to which company sites are located within or in the immediate vicinity of areas that are of high importance for biodiversity and the functioning of ecosystems was examined. The upstream and downstream value chain was not taken into account in the analysis. There was no consultation with affected communities on

sustainability assessments of shared biological resources and ecosystems.

The site analyses show that there are ecosystems worthy of protection in the adjacent surroundings of individual production sites. However, due to the nature of the business activity, the direct impact is to be classified as low because no significant air or noise emissions or other significant adverse effects on the surrounding ecosystems are generated during production.

Overall, the analysis concludes that no significant impacts or dependencies on biodiversity are currently discernible.

SUSS has not identified any transition risks or physical risks in the analysis and has not taken any systemic risks into account.

**(ESRS E2-, E3-, E5-IRO-1)** The material impacts, risks and opportunities relating to the environmental topics of pollution, water and marine resources, resource use and circular economy were determined in accordance with the materiality analysis process described in this section.

**(ESRS G1 IRO-1)** Structured interviews were conducted with experts from the legal/compliance, purchasing and IT functions to identify significant impacts, risks and opportunities in the area of

corporate governance. The corresponding results are explained in chapter ESRS G1 Business conduct.

**(ESRS 2 IRO-1 § 53 a, b, § 53 b ii, § 53 b iii, § 53 b iv, c)** In the reporting year, materiality was assessed primarily by evaluating comments made by stakeholders in interviews and workshops. In the reporting year, SUSS actively involved stakeholders in the validation of dual materiality either directly via interviews or indirectly through relevant internal departments that act as proxies for certain stakeholder groups. The SUSS Group has identified the key sustainability issues through a comprehensive, multi-step process. The result of this multi-stage process is a complete record of all key issues. The sustainability reporting of companies in within SUSS' industry environment was initially analyzed to identify potentially material sustainability issues. At the same time, the ESRS were consulted. A list of potentially material sustainability issues was drawn up based on these analyses. SUSS has defined impacts, risks and opportunities in relation to the identified sustainability issues. Impacts include positive and negative, actual and potential, as well as short, medium and long-term impacts of business activities on people and the environment. Actual and potential risks and opportunities may arise from an environmental, social or human rights aspect that has an impact on the financial result. The materiality of the impact was

determined according to the assessment criteria of extent, scope, possibility of redress, and probability of occurrence. The materiality of risks and opportunities was determined according to the two assessment criteria of extent and probability. Financial materiality was defined on a monetary scale. Sustainability matters can be material from an impact perspective, from a financial perspective or from both perspectives.

To identify and evaluate the material impacts, risks, and opportunities, a validation was conducted in collaboration with the department heads. To this end, a guideline-based exchange took place with all division managers whose areas of responsibility are affected by the key impacts, risks, and opportunities and who operate the corresponding management systems for monitoring and are involved in reporting the key figures. The previous assessment of financial and material materiality was discussed constructively. The requirements and expectations of external and internal stakeholders were also evaluated. Where necessary, adjustments were made and documented accordingly. The departments also assessed the significant impacts, risks, and opportunities in internal workshops, and the results were compiled in the outlined process.

The results were reviewed and approved by the Management Board of SUSS MicroTec SE and presented to the Supervisory Board.

The financial risks and impacts are discussed in the quarterly Risk Management Committee after the materiality analysis has been carried out. Known risks are appropriately acknowledged, and new topics are included. The materiality of the impacts and the financial materiality were assessed on a scale of points.

The disclosure of materiality thresholds can be found in the disclosure of ESRS 2 IRO-1 § 53 c ii.

**(ESRS 2 IRO-1 § 53 b i)** In the 2025 financial year, SUSS chose a broad analytical approach rather than focusing on specific activities, business relationships, geographical conditions, or other factors. An initial analysis did not reveal any activities, business relationships, regions, or other factors that could potentially lead to an increased risk of negative impacts.

Throughout the process, SUSS consistently engaged with stakeholders, both directly and indirectly, to ensure that their interests were accurately and adequately represented.

**(ESRS 2 IRO-1 § 53 c i)** In the reporting year, SUSS also systematically recorded natural, personal and social dependencies as part of the assessment of risks and opportunities. This was aimed at identifying potential effects that could result from changes in the availability, quality or stability of these external resources. There are also clear interactions between the actual and potential effects identified and the risks and opportunities derived from them.

**(ESRS 2 IRO-1 § 53 b (iv), c ii)** The result of this analysis was a materiality assessment for each impact, risk and opportunity. Threshold values were used to separate material from immaterial issues in terms of their impact, risks and opportunities.

The materiality of the impact was determined using four scales.

1. **Extent:** How serious are the current impacts? Scale: Minimal to absolute
2. **Scope:** How widespread can the impacts be? Scale: Limited to absolute/global
3. **Reversibility:** Can the initial state be restored before the impacts take place (application only for negative impacts)? Scale: From relatively simple to irreversible

4. **Probability:** How likely is it that the impacts will occur?

Scale: Very low (0 ≤ 5%) to very high (50 ≤ 100%)

In the dimension of financial materiality, two sub-aspects are considered:

1. **Valuation:** How should the impact on financial performance at SUSS be evaluated? Scale: Negligible (0 ≤ € 0.5 million) to critical (> € 20.0 million)
2. **Probability of occurrence:** How likely is this event to occur? Scale: Very unlikely (0 ≤ 5%) to very probably (50 ≤ 100%)

A threshold of 2.67 (on a scale of 1 to 5) was established to determine the materiality of the impact. This is slightly above the arithmetic mean of the scale and ensures that only topics with a medium to high degree of actual or potential impact on the environment and society are classified as material. SUSS thus follows the principle of ensuring an objective and comprehensible differentiation between relevant and non-relevant topics. A threshold of 2.00 was chosen for financial materiality (scale 1 to 5).

**(ESRS 2 IRO-1 § 53 c iii, e)** The sustainability risks were assessed from a financial perspective using the same methodology as all

other risks considered in Group risk management. The materiality of the impact is an ESRS-specific requirement that has been incorporated accordingly. The materiality of the impact is an ESRS-specific requirement, which was incorporated accordingly. For all risks reviewed by Group Risk Management, a comparison was made to determine if the identified risks were already covered by the topics identified in the double materiality assessment. SUSS has fully integrated the newly identified sustainability risks into Group risk management and included them in the assessment of the general risk profile and risk management process.

**(ESRS 2 IRO-1 § 53 d)** Experts from the ESG and risk management team were involved in the decision-making process for internal control. The materiality assessment process was also reviewed and approved by the Management Board. The decisions on which topics are material, and the procedures applied to ensure that the calculation, assessment, prioritization, and monitoring of risks and opportunities, as well as the financial assessment, are recorded correctly are derived from the process for the application of double materiality.

**(ESRS 2 IRO-1 § 53 f)** The process of identifying opportunities is currently not systematically included in the Group's general management process.

**(ESRS 2 IRO-1 § 53 g)** SUSS uses various sources to determine the opportunities, risks and impacts. Peer analyses, in which relevant competitors and comparable companies were systematically evaluated, formed a central element. Various internal and external sources were used for this purpose, including published sustainability reports, ESRS/CSRD reports and publicly available regulatory and market-related information. This was aimed at identifying and classifying industry-specific and company-specific impacts, risks and opportunities. In addition, several interdisciplinary workshops were held with relevant specialist departments (including Purchasing, Quality Management, Risk Management and Compliance). The level of detail of the analysis was designed in such a way that a differentiated assessment was possible at topic and sub-topic level. Impacts, risks and opportunities were not only considered at an aggregated level, but—where appropriate—were differentiated according to value creation stages, affected stakeholder groups and short, medium and long-term time horizons.

**(ESRS 2 IRO-1 § 53 h)** In the 2025 financial year, SUSS carried out a review of the existing materiality analysis from the previous year. External stakeholders were systematically involved in the evaluation process for the first time. To this end, selected representatives of relevant stakeholder groups (investors and suppliers) were interviewed in a structured manner and their assessments were integrated into the evaluation. The basic methodological structure of the materiality analysis and the use of an assessment matrix with defined threshold values—remained unchanged. The next materiality analysis will take place in 2026.

### **Disclosure ESRS 2 IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement**

**(ESRS 2 IRO-2 § 56, § 59)** The data points provided in the ESRS were generally taken into account for topics identified as material. Information on the disclosure requirements covered by SUSS can be found in Annex I and II.

## ESRS E1 Climate Change

### Strategy

#### Disclosure related to ESRS 2 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model

**(ESRS E1 in conjunction with ESRS 2 SBM-3 § 48a, b, c)** The following table presents the impacts, risks and opportunities identified as material for the topic of climate change. A more detailed explanation of how SUSS conducted its materiality analysis can be found in ESRS 2 IRO-1.

Description	IRO	Value chain	Time frame
<b>Climate change mitigation</b>			
Emissions and energy consumption from our own operations (Scope 1&2), particularly from heating, cooling and production processes, contribute to global warming.	Actual negative impact from business model	Own business activities	Long-term
Energy consumption and emissions from purchased goods and services (Scope 3)	Actual negative impact from business model	Upstream value chain	Short-term
Energy consumption and emissions from use of the products by customers (Scope 3).	Actual negative impact from business model	Downstream value chain	Short-term
<b>Climate change adaptation</b>			
Increasing physical climate risks (e.g. heat, heavy rain, interruption of cooling supply) impair operational processes.	Risk stemming from business model	Own business activities	Long-term
<b>Energy</b>			
Our research and development enables customers to use energy-efficient solutions, allowing them to better achieve their own environmental and efficiency targets.	Actual positive impact from strategy	Downstream value chain	Long-term
A backlog in research and development in the area of energy efficiency of our machines increases the risk of no longer being considered by our customers in future technology or generation changes, which could result in a loss of market share.	Risk stemming from strategy	Own business activities	Long-term
Self-sufficiency through the expansion of renewable energies at our own locations (e.g. through PV systems).	Opportunity stemming from strategy	Own business activities	Short-term
Through customer-focused research and development activities in the area of energy efficiency of our machines, we improve our market opportunities in the event of technology and generation changes and improve the economic situation of the company	Opportunity stemming from strategy	Own business activities	Long-term
The strategic diversification of the business through the development of energy-efficient and therefore low-emission technologies enables SUSS to tap into new markets and strengthens its resilience to regulatory requirements (e.g. CO <sub>2</sub> e pricing).	Opportunity stemming from strategy	Own business activities	Long-term
Through our research and development work, we can offer our customers more energy-efficient solutions that enable them to better achieve their own environmental and efficiency targets.	Opportunity stemming from strategy	Own business activities	Long-term

## Disclosure ESRS E1-1: Transition plan for climate change mitigation

**(ESRS E1-1 §14)** Our environmental and climate change mitigation actions are carried out from two perspectives. On the one hand, it is about improving the energy efficiency of our products and thus ultimately reducing the CO<sub>2</sub>e footprint of our customers, who in turn contribute to the development of increasingly energy-efficient end devices such as cell phones. On the other hand, we are constantly striving to improve the energy efficiency of our own production and administration and to work as resource-efficiently as possible as a Group. Our environmental management system in accordance with ISO 14001 and our energy management system in accordance with ISO 50001 serve as a framework.

The SUSS Group's transition plan aims to limit global warming and achieve net-zero emissions (Scope 1 and 2) by 2030. More than 95% of SUSS's emissions are indirect Scope 3 emissions that originate from our indirect upstream and downstream value chain. Building on the overarching decarbonization lever of the SUSS Group, the iterative development of portfolio-specific decarbonization approaches is to take place in the future. The prerequisite for this is the determination of the CO<sub>2</sub>e footprint for the SUSS product portfolio. A corresponding concept for this was developed in the 2024 reporting year and rolled out further in the 2025 reporting year.

The transition plan (Scope 1 and 2) has been integrated into SUSS's business strategy and financial planning and was coordinated with and approved by the Management Board.

### **(ESRS E1-1 § 16 b)**

#### **Decarbonization levers in Scope 1 and 2:**

To reduce Scope 1 emissions by 2030, options are currently being evaluated to switch the energy sources used to date to a lower-emission alternative. A concept was developed for the Sternenfels site in 2025. The switch to low-emission energy sources is to be completed at all locations by 2030 at the latest.

Another lever for reducing Scope 1 emissions is the conversion of the vehicle fleet to e-mobility. The aim is to complete the changeover by 2028. These projects represent the most important measures for reducing Scope 1 emissions.

The switch to green electricity in Germany and the Netherlands has already had a major impact with regard to Scope 2 emissions. In October 2025, SUSS moved into a new production site in Zhubei (Taiwan). SUSS also aims to increase the proportion of green electricity to 100% at the new site. Detailed information on this can be found under data point ESRS E1-3 § 28. Our activities in conjunction with Scope 2 emissions currently focus on increasing the efficiency of energy use.

## Decarbonization lever Scope 3 and product portfolio:

Improving the ecological properties and environmental compatibility of our products is an important part of our research and development work. We are thus attaching increasing importance to minimizing the use of energy sources, chemicals, and other processing materials during the manufacturing process and the operation of our equipment.

SUSS sees the greatest levers for decarbonization in Scope 3 in the categories 3.1 "Purchased goods and services" and 3.11 "Use of sold products." SUSS strives to further increase the energy efficiency of its products to reduce emissions during the use phase.

In 2025, the product carbon footprint (PCF) was also calculated for two solutions in two pilot projects. These projects are to be expanded to include further tools in the 2026 financial year. This should provide a better understanding of the existing decarbonization levers and identify further levers in Scope 3.

Further details on SUSS's decarbonization levers and its actions to limit climate change can be found in ESRs E1-3.

**(ESRS E1-1 § 16 c; E1-3 § 29 c, i)** Capital expenditure (CapEx) is required to implement the measures described above to achieve net zero emissions by 2030. The following overview shows the measures defined to date and is not yet complete with regard to achieving the target of net zero emissions by 2030.

Resource allocation	(Actual) 2025	(Plan) 2026-2030
<b>Capital expenditure</b>		
Photovoltaic system	€ 69.2 thousand	n/a
Infrastructure for e-charging stations	€ 88.0 thousand	n/a
Energy-related actions for buildings and technology	€ 1,695.9 thousand	€ 1,000 thousand

SUSS aims to reduce Scope 1 emissions with its capital expenditure. This is a significant contribution to meeting the planned emissions pathway by 2030.

**(ESRS E1-1 § 16 d)** SUSS's locked-in greenhouse gas emissions on connection with its most important assets are the buildings at its production sites and their production installations. The emissions associated with this and with SUSS products do not jeopardize the achievement of the emission reduction targets.

**(ESRS E1-1 § 16 e)** SUSS pursues the goal of reducing and avoiding CO<sub>2</sub>e emissions with investments and expenditures made and planned. SUSS does not currently have a CapEx plan in accordance with the EU Taxonomy Regulation.

**(ESRS E1-1 § 16 g)** SUSS is not exempt from the Paris-aligned EU reference values.

**(ESRS E1-1 § 16 h)** SUSS's transition plan for net-zero Scope 1 and 2 emissions is part of the corporate strategy; as part of SUSS's investment planning, it is also an integral part of the strategy until 2030. Progress in achieving the sustainability indicators from the transition plan is regularly discussed with the Management Board and the Supervisory Board. The CO<sub>2</sub>e reduction is also integrated into the remuneration mechanisms for management. This means that the contribution to climate targets is directly linked to operational and strategic decisions through remuneration.

**(ESRS E1-1 § 16 i)** The transition plan has been approved by the Management Board of SUSS.

**(ESRS E1-1 § 16 j)** SUSS has achieved the following progress with the transition plan thus far:

- Documentation, definition and partial implementation of decarbonization levers in Scope 1, 2 and 3
- Switch to green electricity at the German production sites and in the Netherlands
- Construction of e-charging stations at German locations
- Introduction of electric vehicles in the group-wide vehicle fleet (company car policy)
- Installation of a photovoltaic system at the Sternenfels location
- Creation of a concept for low-emission energy sources at the Sternenfels site
- Transition to low-emission energy sources at the Eindhoven site (Netherlands)

**Disclosure related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model**

**(ESRS E1 SBM-3 § 19 a)** A climate-related scenario analysis (resilience analysis) was conducted in regard to climate-related risks and opportunities in 2024; this analysis is presented in the following section.

The resilience analysis had the following scope:

- The entire SUSS Group was included in the resilience analysis;
- The Company's own activities, as well as the upstream and downstream value chain, were taken into account;
- Transitory and physical climate risks were taken into account.

**(ESRS E1 SBM-3 § 19 b)** The resilience analysis was carried out using the guidelines of the Task Force on Climate-related Disclosures (TCFD) 2024. An external service provider was commissioned with the implementation.

SUSS supported the analysis with internal workshops in which transitory and physical risks and opportunities were evaluated and assigned probabilities and financial impacts.

For the three transitory risks and opportunities rated as the most acute, two scenarios depicting the potential impacts of climate change on SUSS were developed. Scenarios from the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Agency (IEA) were used for this to illustrate different scenarios and their potential climate change impacts on SUSS (sources: IEA2023, IPCC2022):

- SSP 1-1.9 (Compliance with the 2°C target)
- SSP 5-8.5 ("Business as usual")

Only the low emissions scenario (SSP 1-1.9) was taken into account for potential transitory risks and opportunities. In contrast, only the high emissions scenario (SSP 5-8.5) was taken into account for potential physical risks.

The potential impacts of each scenario variant on the business activities, financial performance, and sustainability of SUSS were then investigated.

Risks and opportunities associated with the different scenarios were also classified in regard to their impacts on the Group. In addition, macroeconomic trends associated with the transformation towards a climate-neutral economy by 2050, which could have an impact on consumer behavior, among other things, were also included.

**(ESRS E1 SBM-3 AR 7 b)** The following time horizons were applied:

- Short-term time horizon (until 2030)
- Medium-term time horizon (2030 to 2040)
- Long-term time horizon (2040 to 2050)

**(ESRS E1 SBM-3 § 19 c; AR 8b)**

Only the low-emission scenario was considered for transitory risks and only the high-emission scenario for physical risks. This is because the low-emission scenario is most likely to see the implementation of strict emission reduction measures. In contrast, in the high-emission scenario the physical risks are greatest. A more detailed explanation of the two scenarios can be found in section ESRS E1 SBM-3 § 19b. The following material climate-related risks were identified:

**Transitory risks** (taken into account in the low-emissions scenario SSP 1-1.9):

- Political and legal risks: Increasing regulation of existing products and services worldwide could lead to new requirements and restrictions. Adaptability and a willingness to innovate are required to cope with this.
- Technological risks: The transition to lower-emissions technologies is accompanied by additional costs, posing challenges to companies worldwide.

**Physical risks** (taken into account in the low-emissions scenario SSP 5-8.5):

- Acute risks: The increasing severity of extreme weather events like hurricanes and flooding is serving to increase the risk of damage and disrupted operations worldwide.

The following material climate-related opportunities were identified:

**Products and services:**

- Development and proliferation of lower-emissions goods and services offer potential opportunities for growth and market leadership.
- Research and innovation create opportunities for the development of new, future-oriented products.
- Diversification of the business model makes it possible to react to changing market conditions with flexibility.

**Resilience:**

Investments in climate resilience strengthen the capacity to address climate-related risks and ensure long-term sustainability. The analysis shows that along with considerable risks, there are also meaningful opportunities to gain a competitive advantage through innovation and adaptation. The analysis shows that along with considerable risks, there are also meaningful opportunities to gain a competitive advantage through innovation and adaptation.

SUSS will reconcile the identified actions with actions (see ESRS E1-3) for climate change adaptation, risk mitigation, and exploitation of opportunities that are already in effect and make adjustments where necessary. The aim of this is to improve the strategic resilience of SUSS.

**Disclosure ESRS E1-2: Policies related to climate change mitigation and adaptation**

**(ESRS E1-2 § 24; § 25 in conjunction with ESRS 2 MDR-P)** With the guideline on climate protection, SUSS reaffirms its commitment to contributing to global climate neutrality, to achieve its climate targets and at the same time to ensure compliance with all environmental issues relevant to SUSS.

Strategies	Policy/description
1. Policy	Policy on climate protection
2. Objectives and content	The reduction of greenhouse gas emissions and the transition to net zero emissions (Scope 1 and 2) are a central part of SUSS's corporate strategy. Emissions (Scope 1-3) are regularly recorded and externally verified in accordance with the GHG Protocol. SUSS is certified to ISO 14001 and ISO 50001 and is committed to continuous improvement. Scope 3 emissions are analyzed along the value chain. Objective: Net zero emissions by 2030 for Scope 1 and Scope 2. Targeted reduction measures are currently being developed in Scope 3; there is no specific target yet.
3. References to significant impacts, risks or opportunities	By implementing this guideline, SUSS addresses the material impacts, risks and opportunities described in ESRS E1 in conjunction with ESRS 2 SBM-3 § 48a, b, c.
4. Monitoring process	Compliance and progress are monitored in close cooperation with the ESG team and quality management. Operational management is the responsibility of the relevant specialist departments in the Scope 1-3 categories. These bodies are responsible for ensuring that the defined measures are properly implemented and that all relevant ESG and sustainability requirements are met. The Management Board regularly reviews progress and makes strategic decisions in order to achieve the climate targets.
5. Scope of the policy	This policy applies to all business units and global locations of SUSS. It includes: <ul style="list-style-type: none"> <li>- Scope 1 emissions: Direct emissions from sources controlled by SUSS, such as the combustion of fuels in our own facilities and vehicles.</li> <li>- Scope 2 emissions: Indirect emissions from the consumption of purchased electricity, heating and cooling.</li> <li>- Scope 3 emissions: Significant indirect emissions along the entire value chain</li> </ul>
6. Accountable level for the policy	Responsibility for the implementation of this policy lies with the SUSS Management Board.
7. Reference to standards	ISO 14001, ISO 50001
8. Inclusion of stakeholders	SUSS is in active dialogue with key stakeholders to ensure full participation in emission reduction measures. The relevant stakeholders include: <ul style="list-style-type: none"> <li>- Employees: They are trained and encouraged to adopt sustainable practices and support emission reduction efforts.</li> <li>- Suppliers: They are included in the materiality analysis of Scope 3 in order to jointly develop strategies for reducing emissions.</li> <li>- Investors and customers: They are informed transparently about SUSS's progress in reducing GHG emissions.</li> </ul>
9. Availability of the policy for stakeholders	The policy is made available to all employees to ensure that the guidelines and objectives are implemented in all areas of SUSS.

### Disclosure ESRS E1-3: Actions and resources in relation to climate change policies

**(ESRS E1-3 § 28; § 29 a, b in conjunction with MDR-A 68)** SUSS implements the following measures in connection with climate concepts:

Direct greenhouse gas emissions (Scope 1 emissions) at Company locations are mainly caused by the stationary combustion of natural gas and heating oil, as well as the use of coolants. SUSS is continuously working on more effective use and is currently examining options for lower-emission energy sources. A corresponding concept was developed for the Sternenfels site in the past financial year. The site in the Netherlands switched to low-emission energy sources back in October 2025. All locations should have such a supply by 2030. SUSS sees this as a key lever for decarbonization on the way to net zero emissions by 2030 in Scope 1 and 2. In addition, the charging infrastructure for e-vehicles is to be further expanded and the vehicle fleet is to be gradually converted to electromobility. A further five charging points were installed at the Sternenfels site in 2025, making a total of ten charging points available. In addition, the electrification of the vehicles in the Group fleet was driven forward. SUSS expects this measure to reduce Scope 1 emissions.

The activities to reduce Scope 2 emissions currently focus on increasing the efficiency of energy use and purchasing electricity from renewable energy sources. Solutions to increase energy

efficiency are constantly being sought at all three production sites. The use of usage-dependent intelligent LED lighting control systems is being continuously reviewed and implemented where appropriate, particularly in the area of production. To boost energy and cost efficiency, we regularly invest in our buildings, particularly the cleanrooms and production areas at the production sites. This includes modern electrical and air-conditioning systems, for example. We use 100% green electricity at our production sites in Germany and Eindhoven (Netherlands). In October 2025, SUSS moved into a new production site in Zhubei (Taiwan). Since April 2024, SUSS has been able to purchase 100% green electricity at its previous main site in Hsinchu (Taiwan). At the Zhubei production site, achieving the target is currently only possible to a limited extent due to the limited availability of renewable energies, restricted procurement options and regulatory and infrastructural conditions. The development of the framework conditions is regularly evaluated and measures to gradually increase the share of renewable energies are implemented within the scope of existing possibilities. In the 2025 financial year, SUSS joined the TRE100 initiative, which supports companies with sites in Taiwan on their way to a complete power supply from renewable energies, as a founding member. This step underlines the clear commitment to a sustainable energy supply at the Taiwanese site. The aim is to increase the proportion of green electricity at the new site in Zhubei to 100% green electricity.

An energy management system (EnMS) in accordance with ISO 50001 was successfully introduced and audited at the German production sites in Garching and Sternenfels in 2025. Measures to reduce energy consumption and CO<sub>2</sub>e emissions have been defined, some of which have already been partially implemented or incorporated into the long-term planning for building measures at the locations. Here, too, we see a decarbonization lever for SUSS. In 2025, Scope 2 emissions increased as a result of the relocation to the new site in Zhubei and the limited availability of green electricity at this site. However, SUSS expects the implementation of the planned measures to reduce Scope 2 emissions in the coming years.

A photovoltaic facility was installed at the Sternenfels site in 2025. As the Sternenfels site already uses green electricity, this measure has no impact on the greenhouse gas balance. However, the measure reduces external electricity consumption at the site. In addition, a roof renovation was completed. The improved thermal insulation is expected to result in lower energy requirements for heating in the future.

New investments in building equipment will be assessed in coming years for their economic efficiency and environmental impact based on service life, age, consumption, and payback period.

Given the challenges of decarbonization, collaboration with companies in the semiconductor industry is crucial to making progress. We intensified our cooperation with the global association for nano- and microelectronics manufacturers SEMI (Semiconductor Equipment and Materials International) in 2024, and we hope to participate in various working groups in the future with the goal of advancing decarbonization in the semiconductor sector and developing best practices.

All measures to reduce Scope 1 and Scope 2 emissions should be completed by 2030 at the latest.

The reductions achieved as a result of the climate protection measures already implemented cannot be allocated to individual measures. However, the total reductions achieved in Scope 1 and 2 compared to the base year 2022, as well as the expected emission reductions, can be found in the information in ESRS E1-4, § 34 f.

**(ESRS E1-3 AR 21)** The implementation of the measures described also depends in part on the provision of the necessary financial resources. Continuous access to funding at affordable capital costs can be crucial for the implementation of the measures at SUSS. This includes the financing of adjustments to changes in supply and demand or related acquisitions as well as significant investments in research and development (R&D).

## Metrics and targets

### Disclosure ESRS E1-4: Targets related to climate change mitigation and adaptation

**(ESRS E1-4 § 33 in conjunction with MDR-M § 77; MDR-T § 80)**

The following table provides an overview of metrics and objectives related to climate protection and adaptation in line with climate change.

The results of the materiality analysis were taken into account when setting the targets. The materiality assessment was carried out based on dialog with stakeholders (see section ESRS 2 SBM-2).

The targets are not based on scientific findings. The targets have not been adjusted since they were defined; consequently, the underlying measurement methods have not changed, either.

The achievement of targets is systematically reviewed by the relevant specialist departments.

With the exception of the net zero target in Scope 1 and 2, the target values shown in the following table are annual targets. For this reason there are no reference values from previous periods for these key figures. The reference value corresponds to the target value for the reporting year.[Textumbruch] Thus far, trend analyses or analyses of significant changes have only been carried out for the net zero target in Scope 1 and 2.

Key figure in relation to material sustainability aspect	Methods, significant assumptions and scope of the key figure	Definitions and descriptions of the key figure	Relationship of the key figure (target value) to the objective of the key figure	Target value (target year)	Reference value (reference year)	Value achieved 2025	Achieved performance compared to the reference year
Scope 1 and 2 (market-based)	Group-wide; SUSS bases its targets on the European Green Deal, which aims to make the EU climate-neutral by 2050	Reduction of Scope 1 and 2 (market-based) emissions by at least 90% compared to the base year. The ambition level is based on the net zero standard of the Science Based Targets Initiative (SBTi), but does not fully meet this standard as no Scope 3 target has been defined and no official SBTi validation is available	Scopes 1 and 2 emissions reductions to achieve the net zero target	Net zero (2030)	4,482 tonnes of CO <sub>2</sub> e (2022)	1,820 tons of CO <sub>2</sub> e	-2,662 tons of CO <sub>2</sub> e as of the base year
Weight-based disclosures for Scope 3.1	Group-wide; The weight data is recorded using an internal company software tool	Proportion of all orders that are used to calculate emissions by weight (in %)	Increasing the accuracy of the measurement of Scope 3.1 emissions	>70% (2025)		74.4%	Target exceeded by 4.4 percentage points
Energy consumption and mix	All German locations; In setting its targets, SUSS is guided by the European Green Deal, which aims to increase energy efficiency within the EU	Total energy consumption for the current financial year (in MWh) for Germany in relation to annual sales for the financial year	Increased efficiency and the resulting reduction in energy consumption	-5% compared to previous year		-1.8%	Target was missed by 3.2 percentage points
Emission-free vehicles in the fleet	Group-wide; SUSS bases its targets on the European Green Deal, which aims to make the EU climate-neutral by 2050	Percentage share of emission-free vehicles (BEV) in entire vehicle fleet	Increase in zero-emission vehicles to reduce Scope 1 emissions	≥26% (2025)		19.0%	Target was missed by 7 percentage points

**(ESRS E1-4 § 34 a-d)** The objective (see ESRS E1-4 § 33) in connection with climate protection and adaptation to climate change was updated in 2022. It aims to reduce Group-wide CO<sub>2</sub>e emissions in the Scope 1 and Scope 2 categories to net zero emissions by 2030. In 2025, SUSS also began to identify reduction potential in its upstream and downstream value chain. This process is to be further intensified in 2026.

The base figure can be viewed as representative in regard to the activities covered.

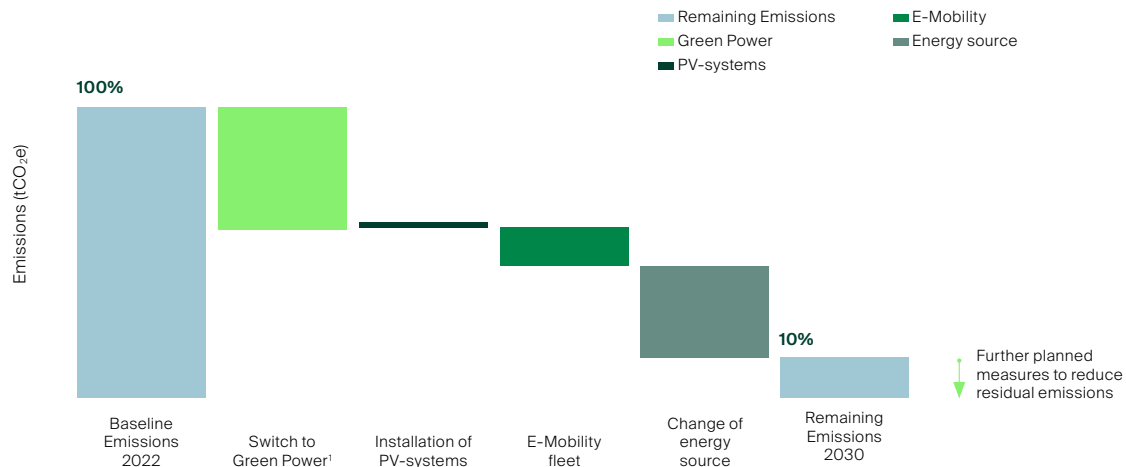
**(ESRS E1-4 § 34 e; E1-1 § 16 a)** The targets for the reduction of greenhouse gas emissions are not currently defined according to the scientific standards of the Science Based Targets Initiative (SBTi) and are not derived using a sectoral decarbonization pathway. Rising sales have a potentially negative impact on greenhouse gas emissions from purchased goods and services, logistics services and the use phase. Changes towards stricter sustainability regulations will have an impact on customer requirements and could potentially lead to a reduction of greenhouse gas emissions of individual products in the use phase.

**(ESRS E1-4 § 34 f; AR 30 a, c, AR31)** The decarbonization levers and the measures for their implementation can be found in section ESRS E1-3

### Scopes 1 and 2 emissions reductions:

The chart below presents the levers for CO<sub>2</sub>e reduction with 2022 as the base year. The target is to achieve net-zero Scope 1 and 2 emissions by 2030.

CO<sub>2</sub>e Reduction Roadmap by 2030



1 The roadmap assumes 100% green electricity procurement at the production site in Taiwan by 2030. As described in ESRS E1-3 28, the actual achievement of this goal depends largely on the regulatory and infrastructural framework conditions in Taiwan.

### Consideration of climate scenarios when determining decarbonization levers

To identify the main impacts, risks and opportunities, SUSS took the findings from the climate scenario analysis into account when validating its materiality analysis 2025 (see ESRS E1 SBM-3).

The decarbonization levers identified were compared with the climate scenario analysis, with one climate scenario being in line with limiting global warming to 1.5 °C.

### Disclosure ESRS E1-5: Energy consumption and mix

**(ESRS E1-5 37, AR 34)** We mainly cover our energy requirements with electricity, gas and heating oil. Since October 2025, we have also installed a PV system at our Sternenfels site, which we use to generate our own renewable electricity. Our energy consumption in 2025 was 15,214 MWh. This results from the use of electricity, gas and heating oil in our own operations. Energy consumption in MWh increased by 29.7% in the reporting year. The main reason for this is the relocation and reopening of the new production site in Taiwan and the increased capacity utilization of production in Sternenfels.

SUSS does not operate in a climate-intensive sector as defined under Regulation (EC) No. 1893/2006 of the European Parliament and of the Council and under Commission Delegated Regulation

(EU) 2022/1288. Accordingly, points 1-5 in the following table are omitted.

in MWh	2025	2024
Total energy consumption from fossil sources	5,883	4,895
Share of fossil sources in total energy consumption (%)	38.7%	41.7%
Consumption from nuclear power sources	13	73
Share of consumption from nuclear sources in total energy consumption (%)	0.1%	0.6%
Total energy consumption from renewable sources	9,318	6,766
Share of renewable energy sources in total energy consumption (%)	61.2%	57.7%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	9,311	6,766 <sup>1</sup>
Consumption of self-generated non-fuel renewable energy	7	0
<b>Total energy consumption</b>	<b>15,214</b>	<b>11,734</b>

In those countries in which the specific electricity mix of the respective energy supplier was available, this was used as the basis for the calculations. If no specific contractual agreements were in place regarding the origin of the energy, we took a conservative approach and reported electricity purchases entirely under non-renewable sources. This applies to South Korea, Japan, Singapore and China. Compared to the previous year, the entire specific electricity mix for the Taiwan site was available in the 2025 financial year.

<sup>1</sup> The value for the period in the previous year was adjusted due to an identified error.

**Disclosure ESRS E1-6: Total GHG emissions of the categories Scope 1, 2 and 3 and total GHG emissions**

**(ESRS E1-6 § 44 a-d; § 46; § 47; § 48; § 49; § 50; § 51; § 52; § 53)**

During the reporting year, a comprehensive analysis of the material Scope 3 categories was conducted. There were no changes to the material categories compared to the 2024 fiscal year.

	Retrospective				Milestones and target years	
	Base year 2022	2024	2025	% 2025/2024	2030	Annual % of the target/base year
<b>Scope 1 GHG emissions</b>						
Scope 1 gross GHG emissions (t CO <sub>2</sub> e)	1,450	1,083	1,289	19.0%	n/a	n/a
Percentage of Scope 1GHG emissions from regulated emissions trading systems (in %)	n/a	0%	0%	0%	n/a	n/a
<b>Scope 2 GHG emissions</b>						
Gross location-based Scope 2 GHG emissions (t CO <sub>2</sub> e)	n/a	3,524	5,513	56.4%	n/a	n/a
Gross market-based Scope 2 GHG emissions (t CO <sub>2</sub> e)	3,032	408	531	30.1%	n/a	n/a
<b>Significant Scope 3 GHG emissions</b>						
Total gross indirect (Scope 3) GHG emissions (t CO <sub>2</sub> e)	n/a	372,970	521,735	39.9%	n/a	n/a
3.1 Purchased goods and services	n/a	87,373	42,327 <sup>1</sup>	-51.6%	n/a	n/a

<sup>1</sup> Master data was revised over the course of the financial year 2025. Materials, product groups, and weights of individual materials were specified in the process. For Scope 3.1, there was a change in the reporting methodology during the reporting year due to an improved data set. It was not feasible to retroactively recalculate the greenhouse gas emissions in Scope 3.1 for the previous year.

Continued ↓

	Retrospective				Milestones and target years	
	Base year 2022	2024	2025	% 2025/2024	2030	Annual % of the target/base year
3.2 Capital goods	n/a	2,562	7,484	192.1%	n/a	n/a
3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	n/a	422	1,431	239.1%	n/a	n/a
3.4 Upstream transportation and distribution	n/a	7,482 <sup>2</sup>	10,512	40.5%	n/a	n/a
3.5 Waste generated in operations	n/a	396	n/a	n/a	n/a	n/a
3.6 Business travel	n/a	2,613	2,374	-9.1%	n/a	n/a
3.7 Employee commuting	n/a	2,841	3,051	7.4%	n/a	n/a
3.8 Upstream leased assets	n/a	n/a	n/a	n/a	n/a	n/a
3.9 Downstream transportation	n/a	38	43	13.2%	n/a	n/a
3.10 Processing of sold products	n/a	n/a	n/a	n/a	n/a	n/a
3.11 Use of sold products <sup>3</sup>	n/a	268,976	454,150	68.8%	n/a	n/a
3.12 End-of-life treatment of sold products	n/a	266	363	36.5%	n/a	n/a
3.13 Downstream leased assets	n/a	n/a	n/a	n/a	n/a	n/a
3.14 Franchises	n/a	n/a	n/a	n/a	n/a	n/a
3.15 Investments	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total GHG emissions</b>						
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	n/a	377,577	528,537	40.0%	n/a	n/a
Total GHG emissions (market-based) (t CO <sub>2</sub> e)	n/a	374,460	523,555	39.8%	n/a	n/a

2 The previous year's figure was retroactively corrected by estimating transportation that had not previously been taken into account. The difference between the figure reported in 2024 and the corrected comparative figure is +2,892 metric tons of CO<sub>2</sub>e.

3 Compared to the previous year, the emission factor was adjusted in line with current market practice. In the financial year 2025, a life cycle-based emissions factor was applied which, unlike in the previous year, includes emissions from the upstream electricity supply chain. For better comparability, the previous year's figure has been adjusted. The difference between the figure reported in 2024 and the corrected comparative figure is +54,335 metric tons of CO<sub>2</sub>e.

GHG intensity per net revenue	2024	2025	% 2025/2024
Total GHG emissions (location-based) per net revenue (t CO <sub>2</sub> e/€ million)	845	1,050	24.3%
Total GHG emissions (market-based) per net revenue (t CO <sub>2</sub> e/€ million)	838	1,040	24.1%

The methods used, material assumptions, and emissions factors used to calculate greenhouse gas emissions are presented in the following:

DEKRA Assurance Services GmbH has been verifying the calculation of the global carbon footprint according to the GHG Protocol since 2021. Emission factors from recognized databases (e.g. DEFRA 2025, Ecoinvent V3.12) are used to calculate greenhouse gas emissions. All greenhouse gas emissions were calculated in accordance with the operational control approach. All locations included in the scope of consolidation are thus fully included in the calculation.

- **Scope 1:** Most of the activity data comes from meter readings and utility bills. Part of the data is already available in aggregate form and originates from internal systems (e.g. fuel consumption from commercial facility management). The emission factors are taken from the DEFRA 2025 database.

Part of the consumption was estimated on the basis of the previous year's values, as the consumption values for December 2025 were not yet available at the time of the calculation. The increase in emissions is primarily due to a weather-related rise in demand for heating and the installation of new building technology.

- **Scope 2:** The indirect emissions from purchased electricity and heat were calculated using the market-based method by multiplying the estimated or actual consumption data by supplier-specific emission factors. The consumption data for electricity consumption comes from meter readings, energy supplier bills and utility bills, among other things. For some smaller locations, not all invoices were available at the time of calculation. In these cases, the data was estimated. For the location-based method, the indirect emissions were calculated by multiplying the respective consumption data by the country-specific emission factor (Ecoinvent 3.12) of the electricity mix. Emissions from upstream processes are accounted for in accordance with Scope 3 (category 3.3) and are not included in Scope 2 emissions. The increase in Scope 2 emissions is primarily due to the increase in total energy procurement (see also ESR5 E1-5).
- **Scope 3:** These emissions were calculated for the year 2025 for nine key categories.
  - **3.1 Purchased goods and services:** Activity data is available in aggregate form and originates from software systems. The emissions in Scope 3.1 are based on internal

company data. The calculation was preferably based on the weight of the products. If no weight was available, the calculation was based on the expenditure for the purchased goods and services. The emission factors were preferably allocated at the level of the raw materials used. If this was not possible, the appropriate product group was used. The emission factors were taken from recognized databases (e.g. DEFRA 2025, Ecoinvent V3.12).

- **3.2 Capital goods:** Activity data is available in aggregate form and originates from software systems. The calculation of indirect emissions from capital goods is carried out using an expenditure-based method. The emission factors from the DEFRA 2025 database applied are based on ecologically expanded input-output models that enable statements about emissions in CO<sub>2</sub>e per monetary unit at the sector level. After allocation, the net expenditure is multiplied by the emission factors, assuming that the extracts from the software systems cover 100% of the capital goods. The emission factors were first adjusted for taxes, inflation, and currency. The increase in emissions is due to the capital expenditures made at the new Taiwan site.

- 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2):** The activity data corresponds to the data for Scope 1 and 2. Emissions from fuels and energy not included in Scope 1 or 2 (upstream emissions) are calculated by multiplying the estimated or actual consumption data per location by the emission factors for the respective fuel type or the respective electricity (country-specific electricity mix). The emission factors used are taken from the DEFRA 2025 and Ecoinvent V3.12 databases. The increase in Scope 3.3 emissions is primarily due to the increase in total energy procurement; it is also a result of the origin and composition of the energy.
- 3.4 Upstream transportation and distribution:** Some of the activity data comes from emissions reports from logistics service providers. For all other transports, the distances were estimated by DEKRA using EcoTransIT. The transported weight is stored in the master data; if no weight was available, an average weight was used to estimate it. The transportation emissions are calculated by multiplying the activities by the emission factor (DEFRA 2025). Aggregated emission values were already available for individual transports. Where primary data was available from the service providers, the underlying calculation approach was checked for conformity with the GHG Protocol. If this met the requirements, the CO<sub>2</sub>e-values shown were taken from the respective reports.

- 3.6 Business travel:** Activity data is from SUSS internal tools and systems (e.g. SAP) and travel company statements. Emissions from business travel are calculated by multiplying the consumption data by the emission factor (DEFRA 2025) of the respective means of transport. Where available, country-specific emission factors are used for overnight stays in hotels. As total emissions were already available for individual transports. Where primary data was available from the service providers, the Compliance calculation approach was checked for with the GHG Protocol. If this was the case, the CO<sub>2</sub>e-results from these reports were used.
- 3.7 Employee commuting:** The activity data comes from a survey on mobility behavior from the year 2025. From this, extrapolations are made for all SUSS employees. The emission factors are from the DEFRA database 2025 and the Ecoinvent database, version V3.12. The emissions from commuting behavior were calculated by multiplying the activities per item by the emission factor of the respective means of transport.
- 3.9 Downstream transportation:** Activity data is from SAP system. The metric ton-kilometers were calculated separately for each delivery according to the different types of transport. The underlying distances were estimated by DEKRA using EcoTransIT. The metric ton-kilometer values for all modes of transport were then added up for each

location and multiplied by the corresponding emission factor from the DEFRA 2025 database.

- 3.11 Use of sold products:** Activity data is from a usage scenario defined by SUSS. Total power consumption for the entire service life of individual products was calculated based on assumed hourly consumption, usage profiles, and product service life derived from representative machines. Consumption was then multiplied by the global electricity emission factor from the Ecoinvent V3.12 database. The increase in emissions in Scope 3.11 is due to the number and type of tools sold and the respective energy consumption in relation to the entire product life cycle.
- 3.12 End-of-life treatment of sold products:** The composition of the machines is based on a detailed analysis of a reference system that is representative of all other tools under consideration. The total weight per machine was allocated to the individual raw materials based on this structural breakdown. The respective weight was then multiplied by the corresponding emission factor (Ecoinvent V3.12) for each raw material.

The share of emissions calculated using primary data from suppliers or other partners in the value chain in 2025 was 11.2%.

A comprehensive analysis of material Scope 3 categories was carried out in the reporting year. The following table provides an overview of all categories with a justification for excluded Scope 3 categories:

Scope 3 categories	Material category	Explanation
3.1 Purchased goods and services	Yes	
3.2 Capital goods	Yes	
3.3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	Yes	
3.4 Upstream transportation and distribution	Yes	
3.5 Waste generated in operations	No	No material quantities; this category is reviewed annually
3.6 Business travel	Yes	
3.7 Employee commuting	Yes	
3.8 Upstream leased assets	No	Not material for the 2025 reporting year; this category is reviewed annually
3.9 Downstream transportation	Yes	
3.10 Processing of sold products	No	The products sold are not further processed.
3.11 Use of sold products	Yes	
3.12 End-of-life treatment of sold products	Yes	
3.13 Downstream leased assets	No	Not relevant for the 2025 reporting year; this category is reviewed annually
3.14 Franchises	No	Not relevant for the 2025 reporting year; this category is reviewed annually
3.15 Investments	No	Not material for the 2025 reporting year; this category is reviewed annually

SUSS's carbon footprint encompasses greenhouse gases that are part of the Kyoto Protocol. These gasses are converted into CO<sub>2</sub> (CO<sub>2</sub>e) equivalents.

**(ESRS E1-6 55; AR 55)** The reconciliation of the net income used for the calculation of greenhouse gas intensity is shown in the following table:

Net revenue used to calculate GHG intensity (in € million)	2025	2024
Net revenue (other)	0	0
Total net revenue (in financial statements)	503.2	446.7

## EU taxonomy

The European Union has set itself the goal of completing the transition to a climate-neutral economy by 2050. To support the transition to an emission-neutral and environmentally sustainable economic system, the European Parliament and the European Council have adopted the so-called Green Deal, which bundles a range of actions. One of these actions is the establishment of a framework to facilitate sustainable investment and to amend Regulation (EU) 2019/2088 (Regulation (EU) 2020/852), which assesses an EU-wide classification system for the evaluation of economic activities and their contribution to the transformation of the economic system. The new delegated act of the European Commission (Regulation (EU) 2026/73) is also referenced. The aim of

the Taxonomy Regulation is to create a consistent reporting framework in which companies disclose their activities, how these activities contribute to achieving the Green Deal objectives, and whether companies are making an effort to align a growing share of their economic activities with the Taxonomy Regulation objectives.

This framework defines a total of six environmental objectives:

1. Climate change mitigation (**CCM**)
2. Climate change adaptation (**CCA**)
3. Sustainable use and protection of water and marine resources (**WTR**)
4. Transition to a circular economy (**CE**)
5. Pollution prevention and control (**PPC**)
6. Protection and restoration of biodiversity and ecosystems (**BIO**)

Economic activities that have the potential to support one of the environmental objectives are referred to as taxonomy-eligible economic activities. Taxonomy-eligible activities that are actually ecologically sustainable are referred to as taxonomy-aligned. Demonstrating taxonomy alignment for reporting purposes requires three key steps:

- The first is to identify the activities that are potentially Taxonomy-eligible. These are defined in Annexes I and II of

the European Commission Delegated Regulation (EU) 2020/852, as well as in the complementary Delegated Regulation (EU) 2023/3851.

- The second step is to assess whether the activities make a significant contribution to one of the six environmental objectives.
- The third step is to evaluate whether the economic activity is conducted in such a way that the achievement of the other objectives is not impaired ("Do No Significant Harm" principle (DNSH)).
- The final step is to assess whether the economic activities comply with minimum social and governance requirements (minimum protection).

An activity is only Taxonomy-aligned if it fulfills all three requirements.

Economic activities are determined for sales, capital expenditure (CapEx), and operating expenses (OpEx). SUSS has been reporting the associated KPIs since the 2021 reporting year in accordance with the requirements of Annex I of Delegated Regulation (EU) 2021/2178. Processes exist for the allocation of sales, as well as for capital expenditure and operating expenses in relation to taxonomy-eligible economic activities. The data required for this purpose is collected from the relevant departments and consolidated.

## Determining taxonomy-eligible economic activities

SUSS annually assesses which taxonomy-eligible economic activities occur in the Group during the reporting year. SUSS uses the analysis conducted the previous year as a foundation for sales and validates which economic activities occurred in the SUSS Group on the basis of any adjustments to the business model, modifications to the scope of consolidation, or changes to regulatory requirements. ESG and Controlling are the primary departments responsible.

The following activities were identified as relevant to the Sales KPI.

Transition to the circular economy (objective 4):

- **CE 1.2 Manufacture of electrical and electronic equipment**
- **CE 5.1 Repair, refurbishment, and remanufacturing**
- **CE 5.2 Sale of spare parts**
- **CE 5.4 Sale of second-hand goods**

The team of experts has also identified the following activities as relevant to the **CapEx KPI**.

Contribution to climate change mitigation (objective 1)

- **CCM 6.5 Transport by motorbikes, passenger cars, and light commercial vehicles**
- **CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment**
- **CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings**
- **CCM 7.5 Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings**
- **CCM 7.6 Installation, maintenance, and repair of technologies for renewable energies**
- **CCM 7.7 Acquisition and ownership of buildings**
- **Contribution to the circular economy (objective 4)**
- **CE 1.2 Manufacture of electrical and electronic equipment**

Contribution to the circular economy (objective 4)

- **CE 1.2 Manufacture of electrical and electronic equipment**

The team of experts has also identified the following SUSS business activities as relevant to the **OpEx KPI**:

Contribution to climate change mitigation (objective 1)

- **CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment**
- **CCM 7.5 Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings**

Contribution to the circular economy (objective 4)

- **CE 1.2 Manufacture of electrical and electronic equipment**

The mandatory metrics on the identified taxonomy-eligible activities are disclosed for the 2025 reporting year.

The analysis of the taxonomy eligibility of economic activities resulted in the following changes to the assessment compared to the previous year: The methodology for identifying taxonomy-eligible economic activities was expanded during the current financial year 2025. For the first time, the economic activity “CE 1.2 Manufacture of electrical and electronic equipment” was included in the taxonomy assessment for sales, capital expenditure, and operating expenses, and the economic activity “CE 5.2 Sale of spare parts” in the taxonomy assessment for sales. The basis for this decision was an in-depth analysis of the business model and a more precise definition of economic activities in line with the requirements of the EU taxonomy. In addition, in the reporting year, the economic activity “CCM 7.6 Installation,

maintenance, and repair of technologies for renewable energies" was included in capital expenditure for the first time. In the 2025 reporting year, SUSS also reported the economic activity "CCM 7.7 Acquisition and ownership of buildings" separately as part of capital expenditure. In that sense, SUSS is complying with the European Union's clarification on the classification and reporting of this activity in the context of the EU taxonomy.

The economic activity "CCM 6.4 Operation of personal mobility devices, cycle logistics" was no longer assessed. As part of a new technical review of taxonomy eligibility and a clarification of the definition of economic activities, it was determined that the activities carried out by SUSS do not meet the criteria defined in the EU taxonomy for this economic activity. SUSS MicroTec ReMan GmbH ceased operations during the reporting year. As a result, fewer sales were reported for the economic activity "CE 5.4 Sale of second-hand goods" than in the previous year.

The range of activities was reviewed and the reported sales, CapEx, and OpEx KPIs from the previous year were adjusted accordingly.

## Determining taxonomy-aligned economic activities

### Significant contribution per economic activity

Code	Economic activity as defined by the EU Regulation	Application of the economic activity at SUSS
CCM 6.5	Transport by motorbikes, passenger cars, and light commercial vehicles	Some of the vehicles meet the criteria for a significant contribution.
CCM 7.3	Installation, maintenance, and repair of energy efficiency equipment	Installation, maintenance, and repair of energy efficiency equipment in owned and/or leased buildings. The criteria for a significant contribution are met.
CCM 7.4	Installation, maintenance, and repair of charging stations for electric vehicles in buildings	Installation of charging stations for electric vehicles (including maintenance and servicing). The criteria for a significant contribution are met.
CCM 7.5	Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings	Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of owned and/or leased buildings. The criteria for a significant contribution are met.
CCM 7.6	Installation, maintenance, and repair of technologies for renewable energies	Installation, maintenance, and repair of photovoltaic systems and the associated technical equipment. The criteria for a significant contribution are met.

The economic activities CE 1.2, CE 5.1, CE 5.2, CE 5.4, and CCM 7.7 do not fulfill the criteria for a significant contribution.

## No significant harm to other environmental objectives (“DNSH”)

### Environmental objective 1

In the reporting year, the economic activities CE 1.2, CE 5.1, CE 5.2, and CE 5.4 did not fully meet the DNSH criteria for the “Climate change mitigation” environmental objective. Consequently, these economic activities are only reported as taxonomy-eligible in the reporting year, not as taxonomy-aligned.

### Environmental objective 2

To avoid material adverse effects on the environmental goal Climate change adaptation, the EU Taxonomy specified the implementation of climate risk and vulnerability analyses to identify material physical climate risks and the implementation of adaptation measures if a risk is identified.

A corresponding analysis was carried out for all production sites in 2025 based on climate risk data from an external data provider. SUSS's production sites are not subject to any significant physical climate risks.

### Environmental objective 3-6

In some cases, SUSS is unable to provide evidence of compliance with the DNSH criteria or cannot clearly match the evidence to individual business transactions. Consequently, SUSS cannot report any taxonomy-aligned activities.

## Compliance with minimum social protection

While assessing compliance with minimum standards for fulfilling taxonomy requirements in accordance with Article 18 of Delegated Regulation (EU) 2020/852, an evaluation was conducted to ensure there were no violations or cases of impairment for the following topic areas:

- Human rights, including employee and consumer rights;
- Corruption/bribery;
- Taxation;
- Fair competition

The existing structures of the compliance management system fully cover compliance with the requirements pertaining to minimum social protection.

SUSS was not penalized due to a violation of the four aforementioned areas during the reporting year. Correspondingly, SUSS fulfilled the criteria of minimum social protection in 2025.

## Data collection

As with the Financial Report, the numbers published in connection with EU Taxonomy were prepared on the basis of the International Financial Reporting Standards (IFRS) and only represent fully consolidated companies. The reporting does not include affiliated companies that have not been incorporated into the scope of consolidation or companies accounted for using the equity method.

To avoid double counting when determining Sales, CapEx and OpEx KPIs, each relevant economic activity is clearly delineated and assigned to a single taxonomy-eligible economic activity. Sales, CapEx, and OpEx are only assigned once, and only to the economic activity with which they are clearly economically aligned. Overlaps between economic activities are reviewed and eliminated as part of the data collection and consolidation process.

## Sales

The SUSS Group's sales—as reported in the Group's income statement—are the denominator of the key figures. The accounting and valuation criteria are explained in the Notes section of the consolidated financial statements under letter E). To determine taxonomy-eligible sales, Group sales were analyzed and categorized according to economic activity.

The proportion of taxonomy-eligible sales out of consolidated sales amounted to 100%. SUSS is not reporting any

taxonomy-aligned sales for the 2025 reporting year, as the aforementioned requirements must be met cumulatively.

### Background information on the Sales KPI

Economic activities were identified that are potentially taxonomy-eligible for the environmental goal "Transition to a circular economy." These include the manufacture of solutions for the semiconductor industry (CE 1.2) and all customer services related to the repair and maintenance of machines (CE 5.1 and CE 5.2). CE 1.2, CE 5.1, CE 5.2, and CE 5.4 are all the economic activities concerned. SUSS was able to attribute sales of €503,180 thousand to taxonomy-eligible economic activities (previous year: €446,654 thousand). The change in the numerator was primarily due to certain economic activities being included for the first time. These were "CE 1.2 Manufacture of electrical and electronic equipment," which amounted to €453,401 thousand (previous year: €401,433 thousand), and "CE 5.2 Sale of spare parts," which amounted to €27,487 thousand (previous year: €22,844 thousand). SUSS did not issue any environmentally sustainable bonds or debt securities in the reporting year to finance taxonomy-aligned economic activities.

### Capital expenditure (CapEx)

The SUSS Group's capital expenditure corresponds to the total additions to fixed assets in the reporting year, as shown in the development of Group fixed assets in the 2025 Fixed Assets Movement Schedule in the consolidated financial statements. CapEx is the denominator of the KPI. The accounting and valuation principles laid out in the notes to the consolidated financial statements apply here. Additions to fixed assets were included in the numerator of the KPI if they could be allocated to a taxonomy-eligible activity when evaluating individual expenses. The share of taxonomy-eligible capital expenditure out of total capital expenditure amounted to 75.1%. SUSS is reporting taxonomy-aligned capital expenditure of 2.4% in the 2025 reporting year.

### Background information on the CapEx KPI

Additions to property, plant, and equipment and the capitalization of intangible assets and right-of-use assets for buildings and the vehicle fleet were used to identify the taxonomy-eligible share of total investment expenditure. Due to changes in the accounting principles of Demo Tools, there is an addition to property, plant, and equipment to be reported under CE 1.2 for the reporting year. In the reporting year, the main CapEx under CCM 7.7 included the capitalization of a right of use for a new building at the Taiwan site and the investments made in technical tools and equipment as

part of that capitalization. Economic activities were identified that make a significant contribution to the environmental goals of "Climate change mitigation" and "Transition to a circular economy." The economic activities concerned here are CCM 6.5, CCM 7.3, CCM 7.4, CCM 7.5, CCM 7.6, CCM 7.7, and CE 1.2. SUSS made investments of €77,285 thousand in the reporting year (previous year: €9,800 thousand). The change in the numerator was primarily due to the inclusion of the economic activities "CCM 7.7 Acquisition and ownership of buildings," which amounted to €43,713 thousand (previous year: €2,141 thousand) and "CE 1.2 Manufacture of electrical and electronic equipment," in connection with the accounting principles in Demo Tools, amounting to €11,835 thousand (previous year: €0.0 thousand).

### Operating expenses (OpEx)

The percentages indicated below relate to non-capitalized expenses in the form of research and development services and for the acquisition of products from taxonomy-eligible economic activities.

Taxonomy-eligible operating expenses accounted for 97.7% of total operating expenses in 2025. SUSS is reporting taxonomy-aligned operating expenses of 0.4% in the 2025 reporting year.

### Background information on the OpEx KPI

Economic activities were identified that can be largely allocated to taxonomy-eligible activity under CE 1.2 Direct non-capitalized expenses in the form of research and development services and CCM 7.3/CCM 7.5 Building renovations, maintenance and repair of ventilation and air conditioning systems. The analysis identified expenses in connection with the objectives of "Climate change mitigation" and "Climate change adaptation." Economic activities were identified that make a significant contribution to the environmental goals of "Climate change mitigation" and "Transition to a circular economy." The economic activities concerned here are CCM 7.3, CCM 7.5, and CE 1.2.

The denominator for the OpEx KPI is € 48,259 thousand (previous year: € 41,324 thousand). The change in the numerator was primarily due to certain economic activities being included for the first time. These were "CE 1.2 Manufacture of electrical and electronic equipment," in connection with research and development services, which amounted to € 46,954 thousand (previous year: € 40,091 thousand).

The scope of taxonomy alignment for the Sales KPI, the CapEx KPI, and the OpEx KPI per economic activity is as follows:

	Sales KPI	CapEx KPI	OpEx KPI
CE 1.2 Manufacture of electrical and electronic equipment	0.0%	0.0%	0.0%
CE 5.1 Repair, refurbishment, and remanufacturing	0.0%	n/a	n/a
CE 5.2 Sale of spare parts	0.0%	n/a	n/a
CE 5.4 Sale of second-hand goods	0.0%	n/a	n/a
CCM 6.5 Transport by motorbikes, passenger cars, and light commercial vehicles	n/a	0.0%	n/a
CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment	n/a	1.5%	0.3%
CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings	n/a	0.1%	n/a
CCM 7.5 Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings	n/a	0.7%	0.1%
CCM 7.6 Installation, maintenance, and repair of technologies for renewable energies	n/a	0.1%	n/a
CCM 7.7 Acquisition and ownership of buildings	n/a	0.0%	n/a

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (summary KPIs)

KPI	2025	Breakdown by environmental objectives of Taxonomy-aligned activities													
	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in previous financial year (N-1)	Proportion of Taxonomy aligned activities in previous financial year (N-1)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Text	EUR k	%	EUR k	%	%	%	%	%	%	%	%	%	%	EUR k	%
Turnover	503,180	100.0%	0	0.0%				0.0%					0.0%	0	0.0%
CapEx	77,285	75.1%	1,853	2.4%	2.4%	0.0%		0.0%			2.4%		0.0%	0	0.0%
OpEx	48,259	97.7%	169	0.4%	0.4%	0.0%		0.0%			0.4%		0.0%	0	0.0%

Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (Turnover/CapEx/OpEx)		Turnover												
Financial Year (N)		2025			Environmental objective of Taxonomy aligned activities									
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turn-over/CapEx/OpEx)	Taxonomy-aligned KPI (monetary value of Turn-over/CapEx/OpEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover, CapEx, OpEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollu-tion	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Text		%	EUR k	%	%	%	%	%	%	%	(Ggf. E)	(Ggf. T)	%	
Manufacture of electrical and electronic equipment	CE 1.2	90.1%	0	0.0%				0.0%					0.0%	
Repair, refurbishment and remanufacturing	CE 5.1	4.3%	0	0.0%				0.0%					0.0%	
Sale of spare parts	CE 5.2	5.5%	0	0.0%				0.0%					0.0%	
Sale of second-hand goods	CE 5.4	0.2%	0	0.0%				0.0%					0.0%	
<b>Sum of alignment per objective</b>								<b>0.0%</b>						
<b>Total KPI (Turnover/CapEx/OpEx)</b>		<b>100.0%</b>	<b>0</b>	<b>0.0%</b>				<b>0.0%</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	

Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (Turnover/CapEx/OpEx)		CapEx											
Financial Year (N)		2025											
		Environmental objective of Taxonomy aligned activities											
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turnover/CapEx/OpEx)	Taxonomy-aligned KPI (monetary value of Turnover/CapEx/OpEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover, CapEx, OpEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Text		%	EUR k	%	%	%	%	%	%	%	(Ggf. E)	(Ggf. T)	%
Manufacture of electrical and electronic equipment	CE 1.2	15.3%	0	0.0%				0.0%					0.0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5, CCA 6.5	0.7%	0	0.0%	0.0%	0.0%							0.0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3, CCA 7.3	1.6%	1.191	1.5%	1.5%	0.0%					1.5%		93.9%
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4, CCA 7.4	0.1%	88	0.1%	0.1%	0.0%					0.1%		100.0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5, CCA 7.5	0.7%	505	0.7%	0.7%	0.0%					0.7%		100.0%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6, CCA 7.6	0.1%	69	0.1%	0.1%	0.0%					0.1%		100.0%
Acquisition and ownership of buildings	CCM 7.7, CCA 7.7	56.6%	0	0.0%	0.0%	0.0%							0.0%
<b>Sum of alignment per objective</b>					<b>2.4%</b>	<b>0.0%</b>		<b>0.0%</b>					
<b>Total KPI (Turnover/CapEx/OpEx)</b>		<b>75.1%</b>	<b>1,853</b>	<b>2.4%</b>	<b>2.4%</b>	<b>0.0%</b>		<b>0.0%</b>			<b>2.4%</b>	<b>0.0%</b>	<b>3.2%</b>

Proportion of OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (Turnover/CapEx/OpEx)		OpEx												
Financial Year (N)		2025												
		Environmental objective of Taxonomy aligned activities												
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turn-over/CapEx/OpEx)	Taxonomy-aligned KPI (monetary value of Turn-over/CapEx/OpEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover, CapEx, OpEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollu-tion	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Text		%	EUR k	%	%	%	%	%	%	%	(Ggf. E)	(Ggf. T)	%	
Manufacture of electrical and electronic equipment	CE 1.2	97.3%	0	0.0%				0.0%					0.0%	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3, CCA 7.3	0.3%	150	0.3%	0.3%	0.0%					0.3%		93.9%	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5, CCA 7.5	0.1%	19	0.1%	0.1%	0.0%					0.1%		100.0%	
<b>Sum of alignment per objective</b>					<b>0.4%</b>	<b>0.0%</b>		<b>0.0%</b>						
<b>Total KPI (Turnover/CapEx/OpEx)</b>		<b>97.7%</b>	<b>169</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.0%</b>		<b>0.0%</b>			<b>0.4%</b>	<b>0.0%</b>	<b>0.4%</b>	

## ESRS S 1 Own Workforce

### Disclosure related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

**(ESRS S1 §13 a, b in conjunction with ESRS 2 SBM-3 §48a, b, c)** SUSS is a provider of key technologies and is active in the global semiconductor industry. As a solution provider, we support our customers in the production of large series, in the production of small quantities, and in laboratory applications. Our largest market is the advanced backend of the semiconductor industry. In this highly competitive, fast-moving environment characterized by internationality and innovation, our workforce must be both innovative and flexible. They need to interact with colleagues and customers from different countries and cultures and find their way in a highly dynamic environment. This requires a high degree of employee motivation and dedication, especially considering the Group's current challenging growth trajectory.

Since 2024, particular attention has been paid to organizational development in Germany and the foreign companies. The production site in Taiwan is particularly important, as it already makes a significant contribution to the Group's value creation. The aim is to develop a corporate culture in which employees feel like they are part of a diverse organization that spans country borders. This focus is reflected in the three pillars of the HR strategy redefined in 2025: "Talent & People Management", "Diversity" and "Culture & Change Management".

In the 2024 reporting year, work began on adapting the structures throughout the organization to the existing and expected future growth. Differentiated roles have been defined. Collaboration between teams is becoming more diverse: hybrid, multinational and cross-functional models are becoming increasingly important for SUSS. We are aware that this process can only succeed if all SUSS employees work together to create a framework in which they can

acquire new skills and abilities on the basis of sound know-how and many years of experience. It is also important to create a trusting and safe space to drive innovation and develop a positive error culture that leads to new insights and further personal and organizational growth. SUSS has identified the main impacts, risks and opportunities in connection with the workforce resulting from the aforementioned strategic framework conditions, such as high competitive pressure, increasing internationalization and ongoing pressure to innovate.

Summary of the main impacts, risks and opportunities in the ESRS S1 sub-themes:

Description	Sub-sub-topics	IRO	Value chain	Time frame
<b>Sub-topic working conditions</b>				
Permanently low employee satisfaction leads to demotivation as well as physical and psychological stress.	<ul style="list-style-type: none"> <li>- Working time</li> <li>- Adequate wages</li> <li>- Secure employment Work-life balance</li> </ul>	Actual negative impact stemming from strategy	Own business activities	Medium and long-term
A lack of further education or training resources leads to know-how deficits among employees. These deficits lead to demotivation and excessive demands.	<ul style="list-style-type: none"> <li>- Training and skills development</li> </ul>	Actual negative impact stemming from strategy	Own business activities	Medium and long-term
Inadequate safety standards when handling chemicals, electricity and technical equipment in production lead to injuries and accidents at work and thus to an increase in sick days and a decline in employee satisfaction	<ul style="list-style-type: none"> <li>- Health and safety</li> </ul>	Actual negative impact stemming from the business model	Own business activities	Short, medium and long term
Good working conditions (e.g. flexible working time models such as working from home, part-time or flexitime) strengthen employee loyalty, increase satisfaction and make the company more attractive as an employer in the competition for skilled workers.	<ul style="list-style-type: none"> <li>- Working time</li> <li>- Secure employment</li> <li>- Work-life balance</li> </ul>	Actual positive impact from strategy	Own business activities	Short, medium and long term
High safety standards in the handling of chemicals, electricity and technical equipment contribute to the physical well-being of employees and reduce the likelihood of accidents at work.	<ul style="list-style-type: none"> <li>- Health and safety</li> </ul>	Actual positive impact stemming from business model	Own business activities	Short, medium and long term
Locations with low regional attractiveness or high competition (e.g. Sternenfels, Garching) make it difficult to recruit staff and can inhibit company growth.	<ul style="list-style-type: none"> <li>- Secure employment</li> </ul>	Risk stemming from strategy and business model	Own business activities	Medium and long term
As orders increase, a structural shortage of skilled workers can result in sales potential not being realized and growth remaining limited.	<ul style="list-style-type: none"> <li>- Secure employment</li> </ul>	Risk stemming from strategy and business model	Own business activities	Short, medium and long term
Resource-intensive recruitment of highly qualified employees.	<ul style="list-style-type: none"> <li>- Secure employment</li> </ul>	Risk stemming from strategy and business model	Own business activities	Short, medium and long term
High employee satisfaction increases efficiency, capacity for innovation, and product quality and also reduces the error rate, improving SUSS's competitiveness and sustainable growth as a result	<ul style="list-style-type: none"> <li>- Working time</li> <li>- Adequate wages</li> <li>- Secure employment Work-life balance</li> </ul>	Opportunity stemming from strategy	Own business activities	Short, medium and long term

Continuation ↓

Description	Sub-sub-topics	IRO	Value chain	Time frame
<b>Sub-topic: Equal opportunities and equal treatment for all</b>				
A lack of inclusion or perceived discrimination based on individual characteristics (e.g. origin, gender, religion) can be regarded as a violation of fundamental human rights.	<ul style="list-style-type: none"> <li>- The employment and inclusion of persons with disabilities</li> <li>- Gender equality and equal pay for work of equal value</li> <li>- Diversity</li> </ul>	Actual negative impact stemming from strategy	Own business activities	Short, medium and long term
A lack of inclusion and tensions in diverse teams can lead to increased staff turnover and jeopardize the retention of qualified employees.	<ul style="list-style-type: none"> <li>- Gender equality and equal pay for work of equal value</li> <li>- Diversity</li> </ul>	Risk stemming from strategy	Own business activities	Short, medium and long term
Training your own junior staff reduces dependence on external pools of qualified labor and fosters in-house skills.	<ul style="list-style-type: none"> <li>- Training and skills development</li> </ul>	Opportunity stemming from strategy	Own business activities	Medium and long term
Individually designed learning pathways, mentoring and digital training courses help improve employees' qualifications and retention rates at the company; they also increase efficiency, capacity for innovation and the quality of processes, as well as bolstering corporate growth and competitiveness in the long term.	<ul style="list-style-type: none"> <li>- Training and skills development</li> </ul>	Opportunity stemming from strategy	Own business activities	Short, medium and long term

**(ESRS S1 § 14 a in conjunction with ESRS 2 SBM-3)** The SUSS Group distinguishes between employees (persons who are in a direct employment relationship with SUSS) and external workers (including self-employed and temporary workers) who make their labor available to the Group for a limited period of time. Employees subject to reporting requirements are as defined by the German Commercial Code (HGB). This means that trainees, working students, interns, dual students and degree students are not

included in the following reporting. However, these excluded groups of people are covered by the disclosures under ESRS S1-4 (Actions) and ESRS S1-1 (Policies) and are taken into account in the relevant key figures.

**(ESRS S1 § 14 b in conjunction with ESRS 2 SBM-3)** The negative impacts are neither widespread nor systemic and are not related to individual incidents.

**(ESRS S1 § 14 c in conjunction with ESRS 2 SBM-3)** The two positive impacts mentioned above apply to the company's employees to varying degrees. Good working conditions and a high level of employee satisfaction are important to all employees, whereas the safe handling of chemicals, electricity and technical equipment is only relevant for employees in the production cleanrooms and application cleanrooms at the two sites in Germany

and the site in Taiwan. Staff in administrative roles are not affected by these aspects.

**(ESRS S1 § 14 d, § 16 in conjunction with ESRS 2 SBM-3)** The material risks and opportunities in terms of working conditions apply primarily to SUSS employees, but they may also apply to temporary workers in individual cases—for instance, should a temporary employee wish to transition to permanent employment at SUSS. A high level of employee satisfaction can strengthen the desire of individual temporary workers to seek permanent employment at SUSS, for example. This would allow SUSS to attract and retain specialists who were not previously permanently employed by the company. Correspondingly, there is a risk of losing skilled workers if employee satisfaction is low. Opportunities in the area of training and development are primarily relevant for SUSS employees. The training of our own junior staff is chiefly aimed at young employees at the start of their careers. Other further training and qualification programs are not tied to age, and there are no groups of people in specific regions who are particularly affected.

**(ESRS S1 § 14 e in conjunction with ESRS 2 SBM-3)** SUSS has not identified any material impacts on its own workforce resulting from transition plans to reduce negative impacts on the environment and to establish eco-friendlier, climate-neutral activities.

**(ESRS S1 § 14 f, g in conjunction with ESRS 2 SBM-3)** There is no significant risk of forced or child labor in connection with SUSS's activities at its production facilities in Germany and Taiwan.

**(ESRS S1 § 15 in conjunction with ESRS 2 SBM-3)** As part of the materiality assessment, discussions were held regarding which groups of people in the Group might be most affected by specific negative impacts. There is currently no separate process for identifying groups of people in the Group who may be particularly affected. The material negative impacts mentioned above affect the company's workforce to varying degrees. Negative impacts such as low employee satisfaction or inadequate training affect all of the company's employees. Negative impacts from violations of safety standards arise primarily in production and production-related areas of work. This area of responsibility is associated with greater risk. Our workforce has experienced individual cases of a lack of inclusion and perceived discrimination..


## Management of impacts, risks and opportunities

### Disclosure ESRS S1-1: Policies related to own workforce

**(ESRS S1-1 § 17, § 19)** SUSS aims to attract and retain good employees by providing an attractive working environment. Various policies, internal guidelines and compliance mechanisms for implementing legal standards have been established throughout the Group in order to manage material impacts. They facilitate collaboration at all locations worldwide and manage the impact on the company's workforce as well as the associated opportunities and risks. These rules apply to the company's entire workforce. SUSS's internal guidelines and policies are accessible online to the entire global workforce and are provided via local self-service portals when workers join the organization.

The Group has an Inclusion Policy and a Social Policy that covers working conditions, equal treatment and equal opportunities for all.

Strategies	Policy/description
1. Policy	Social Policy
2. Objectives and content	<p>SUSS is committed to respecting the rights of the company's entire workforce and promoting a responsible working environment.</p> <p>Objectives:</p> <ul style="list-style-type: none"> <li>- Governs cooperation and development opportunities for employees</li> <li>- Guidelines for employee conduct</li> <li>- Promoting diversity and equal opportunities</li> <li>- Defining targets and actions in key areas"</li> </ul>
3. Relation to material impacts, risks or opportunities	The Social Policy relates to the sub-topics of working conditions, equal opportunities and equal treatment for all, which are key areas for SUSS.
4. Monitoring process	The VP Global Human Resources ensures that the strategic objectives of this social policy are translated into concrete measures and operational plans and monitors implementation.
5. Scope of the policy	The policy is binding for SUSS MicroTec SE and all its subsidiaries worldwide.
6. Accountable level for the policy	Operational responsibility for compliance with and implementation of the Social Policy lies with the VP Global Human Resources.
7. Inclusion of stakeholders	Stakeholders were included in the materiality assessment, which had a decisive impact on the content of the Social Policy.
8. Availability of the policy for stakeholders	The policy is made available to all employees to ensure that the guidelines and objectives are implemented in all areas of SUSS.

Continuation 

Strategies	Policy/description
1. Policy	Inclusion Policy
2. Objectives and content	Inclusion in society and the world of work, equal opportunities, the self-determined participation of persons with disabilities in working life, and mutual respect in collaboration are issues to which SUSS is especially committed. People with disabilities deserve particular appreciation and support. Consequently, the inclusion of persons with disabilities should be given special consideration in the development of work processes and conditions at SUSS. Objective: People with disabilities receive support from the Group.
3. Relation to material impacts, risks or opportunities	The contents of the Inclusion Policy relate to the risk, opportunities and negative impact in the area of equal treatment and equal opportunities for all.
4. Monitoring process	The VP Global Human Resources ensures that the Inclusion Policy is put into practice and monitors its implementation.
5. Scope of the policy	Throughout Germany
6. Accountability for the policy	Operational responsibility for compliance with and implementation of the Inclusion Policy lies with the VP Global Human Resources.
7. Inclusion of stakeholders	Stakeholders were included in the materiality assessment, which had a decisive impact on the content of the Inclusion Policy.
8. Availability of the policy for stakeholders	The policy is made available to all employees to ensure that the guidelines and objectives are implemented in all areas of SUSS.

In addition, the Code of Conduct and the Whistleblower Policy apply to employees. There is also a Code of Conduct for Business Partners, which requires our business partners to respect national labor rights and comply with the core labor standards of the International Labor Organization (ILO). The code also addresses the issues of human rights, child labor, forced labor and the modern slave trade. Please also refer to section ESRS G1, where these codes are described in more detail.

**(ESRS S1-1 § 20 a, b, c; § 21)** As described in our Code of Conduct, we measure our actions against the United Nations (UN) Charter on Human Rights and the core labor standards of the International Labor Organization (ILO). Material frameworks that guide us in this regard are the United Nations (UN) Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labor Organization (ILO). SUSS has established a range of reporting channels and provides training sessions to inform employees about the reporting channels for suspected violations and breaches of human and employee rights. The first point of contact is always the employee's supervisor; alternatively, a report can be submitted via local works councils or elected employee representatives as well as via HR Business Partners or Compliance Officers. There is also an established process for reporting via the whistleblower hotline.

The ESRS S1-2 processes for engaging with the company's own workforce, as well as the processes and channels related to impacts, can also be used to address grievances or suspected abuses. Beyond the measures mentioned above, there is no generalized approach to implementing measures to alleviate human rights impacts.

**(ESRS S1-1 § 22)** As indicated in the Code of Conduct, SUSS respects internationally recognized principles of human rights and supports adherence to these principles. In addition, the Social Policy and the Code of Conduct explicitly address the issues of human trafficking, forced labor and child labor.

**(ESRS S1-1 § 23)** A range of occupational health and safety guidelines are in place at the Group for each specific type of workplace; these guidelines fall under occupational health and safety management.

**(ESRS S1-1§ 24 a)** There are no separate guidelines in place for the prevention and elimination of discrimination or the promotion of equal opportunities, diversity and inclusion. These objectives are covered by the Social Policy. The Code of Conduct also clearly states that we do not tolerate discrimination. SUSS complies with the principle of equal treatment and bases its hiring decisions, remuneration, promotions, and training opportunities on the personal abilities and suitability of the candidates—regardless

of age, gender, or other social categories. We treat all workers—whether part-time, full-time or temporary—fairly and in accordance with applicable laws.

**(ESRS S1-1 § 24 b)** The Code of Conduct explicitly states that discrimination on the basis of the following factors will not be tolerated: ethnicity; culture; religion; age; political, social, or union activity; disability; skin color; sexual orientation, sexual identity, or sexual expression; world view; or gender.

**(ESRS S1-1 § 24 c)** The Group does not have any specific political obligations in reference to inclusion or advancement measures that benefit certain groups of people. The legal provisions specific to the individual countries in which SUSS maintains subsidiaries apply.

**(ESRS S1-1 § 24 d)** One method the Group uses to prevent discrimination is mandatory training on the Code of Conduct, which addresses topics such as equal treatment and discrimination.

## Disclosure ESRS S1-2: Processes for engaging with own workforce and workers' representatives about impacts

**(ESRS S1-2 § 27 a, b)** SUSS promotes an open and honest feedback culture in a myriad of ways. A variety of direct and indirect methods are available to employees for both personal and anonymous feedback. Direct methods include annual performance reviews with supervisors and quarterly all-hands meetings with the Management Board. Employees can also submit feedback indirectly through the works councils or pulse checks. The company's workforce and any other stakeholders can submit a report using the whistleblower hotline. The views of the company's workforce are incorporated into decisions or actions at various points as part of efforts to manage the potential and actual impacts. All employee concerns and suggestions are discussed in the appropriate forums. Employees can submit suggestions in quarterly employee surveys, for instance, and those suggestions can be put to a vote for the entire workforce. If there is a high level of interest in a suggestion, it is forwarded to the departments for review and implementation.

**Cooperation with the elected Works Council:** The members of the Management Board and the Works Council of SUSS MicroTec SE meet twice a year. These joint discussions focus on topics such as successful collaboration and employee satisfaction. The aim of the discussions is to present and explain strategic decisions to the elected employee representatives and to receive feedback

from the workforce. The meetings are an important channel for the Works Council to communicate the company's strategy to employees and are intended to provide the workforce with better insight into business decisions. There are also monthly meetings between the members of the Works Council and the Managing Directors of the German subsidiaries. These meetings are held on a quarterly basis in the Netherlands.

Between these regular meetings, regular consultations also take place between the Works Council, the management of the individual companies and the "HR Business Partner & Administration" department; these consultations serve as a platform for discussing suggestions from employees and coordinating planned initiatives.

All employees are encouraged to contact the Works Council with their concerns and suggestions for improving the organization. Employees can coordinate with their elected representatives to decide whether to express their concerns to SUSS management personally or anonymously.

Collaboration between employee representatives in the Netherlands and local management is structured in a similar way.

The following channels are in place and available on a regular basis:

**All-hands meeting:** Once per quarter, the Management Board invites all employees around the world to what is known as an "all-hands meeting"—to provide information about the company's current situation and the developments planned for the future as well as to answer any questions the employees might have. These meetings are held virtually, providing employees who might be on a business trip or working remotely with the opportunity to take part in this format.

**Annual employee reviews:** While an annual employee review primarily focuses on the employees, their personal performance in the previous reporting period, and their future development opportunities, these meetings also give employees the opportunity to provide feedback on their managers, the Groups's general development, and the corporate culture.

**Touchpoints:** With meetings knowns as "touchpoints," the HR Business Partner unit has established a feedback channel for employees still in their probationary period; this format initially launched at the German sites. In addition to the two performance-related meetings between managers and employees during the probationary period, a responsible HR Business Partner also invites new employees to a review of the onboarding phase. Via this channel, we actively ask for feedback from our new

colleagues, and as a result, we as a Group obtain valuable insights into development potential. The format has proven its worth at the German companies and is set to be rolled out at all international companies as part of process harmonization.

**Pulse check:** In addition to the three standard questions that are always included, this survey focuses on individual issues that have proven to be immediately relevant. To make survey results comparable across the board, the three standard questions are always the same internationally. The survey is conducted at all SUSS companies at the same time. During the 2024 financial year, we added an employee survey to the pulse checks; we use this survey to ask our employees around the world for feedback regarding the current mood on a whole host of topics. We did not conduct a broad employee survey in 2025. We use the results of the pulse checks to calculate the employee engagement score, a new key figure introduced in 2024.

**(ESRS S1-2 § 27 c)** Operational responsibility lies primarily with the Vice President Global Human Resources.

**(ESRS S1-2 § 27 d)** Aside from the Code of Conduct, which applies to all employees, the Company does not currently have any other global agreements with employee representatives regarding respecting human rights in its own workforce.

**(ESRS S1-2 § 27 e)** It is our view that the actions and formats listed under 27 (b) are sufficient and effective at incorporating the views and opinions of the company's own workforce into management decisions. Examples of how the effectiveness of the actions was evaluated include a comprehensive global employee survey conducted in 2024 and the quarterly pulse checks that provide indirect feedback.

**(ESRS S1-2 § 28)** The participation of people with disabilities is important to the Group. We have established the role of "Representative for Severely Disabled Employees," which is legally required for companies of our size in Germany. Every employee has access to the Representative for Severely Disabled Employees. Employees can contribute their perspectives to the Group as part of a dialogue with the Representative for Severely Disabled Employees. To date, SUSS has not taken any further steps to gain additional insight into the views of members of the company's workforce who may be particularly vulnerable to the negative impacts of discrimination and/or who may be marginalized. The company's workforce also has access to the means of communication mentioned under ESRS S1-2 § 27 a, b for these purposes.

### Disclosure ESRS S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns

**(ESRS S1-3 § 32 a)** SUSS encourages its employees to use the employee communication channels for comments and suggestions, as well. If negative impacts on the Group's workforce—as a result of a disclosure, for instance—are identified, then depending on the nature of the individual case, the relevant person or department in the company will be incorporated into the process (see also: ESRS S1-3 § 32c). Remedial actions are defined and implemented and the affected individuals are involved based on case-by-case decisions coordinated between the people making the report, the recipients of the report and the HR department. Depending on the severity of the negative impact, decisions on remedial actions may also be coordinated with the Management Board.

The individual configuration of the cases means that there is no centralized tracking of the effectiveness of any remedial actions initiated following a report. Effective remedial action is the responsibility of the manager involved in each respective case, in cooperation with the HR department.

**(ESRS S1-3 § 32 b)** All of the processes laid out in ESRS S1-3 § 27 a, b enable our employees to express praise, concerns or criticism. The following channels are also available to employees:

**Local Works Councils and elected employee representatives:**

Employees have the option to voice their concerns to elected representatives confidentially and to request anonymous handling of their case. Reports submitted to the Works Council are handled confidentially for as long as the situation allows. For situations that call for strict confidentiality, the Works Councils pass on only the facts without naming the person about whom the report was initiated.

**Employees' own managers:** SUSS's approach to leadership allows employees to share critical feedback and concerns with their managers in various ways, including during routine employee reviews.

**HR Business Partner:** The role of the HR Business Partner is to act as a sparring partner and provide support for both managers and employees. Employees are therefore expressly invited to consult their respective HR Business Partner any time they have concerns, are looking for support for specific issues, or find themselves in a situation of conflict between management and a team member or between employees.

**Compliance Officer:** Employees and third parties can submit reports and express concerns by contacting the Compliance Officer directly—anononymously if they wish.

**Whistleblower hotline:** The whistleblower portal is easy to find on the intranet; it provides all employees with the opportunity to contact the compliance manager responsible for their issue without fear of retaliation. We have defined group-wide guidelines for dealing with reports submitted using the whistleblower hotline. The company's workforce can access this policy on the intranet. To ensure the confidentiality and anonymity of the individual submitting a report via the whistleblower hotline, the Group uses a third-party software system, with data stored on the third-party system rather than on SUSS IT systems. Further details on this subject can also be found in ESRS G1-1.

**Overload report:** The tool gives all employees in Germany the opportunity to report potential cases of excessive workload—whether temporary or structural—and to work with management and HR to find solutions and improve the specific work situation.

**(ESRS S1-3 § 32 c)** The processes described make it possible to document employee feedback and evaluate it accordingly. The way in which the received reports are processed, and which department handles them, depends on the type and severity of the reported incident. Depending on the type of report, for example, the Compliance Officer, the Works Council, the management of

the individual national companies or the direct manager may be informed. They will coordinate as needed and subsequently initiate further steps. SUSS's preferred approach is always open dialogue with the company or the corresponding company representatives.

**(ESRS S1-3 § 32 d)** SUSS encourages the workforce to engage in open dialogue with the organization. The culture of open communication is exemplified by the Management Board and supported in different formats, which are implemented by the various departments. The standard channels and forums of internal communication are used to inform employees of their options, such as the option to submit a report. The internal communication channels are chosen to ensure that the entire workforce will be informed of the content, whether that means taking part virtually or viewing recordings available after the fact. Most employees in production have company-owned laptops that they can use to access this information outside the cleanrooms, for example. A few employees without company devices can access the information by using company-owned devices during working hours.

**(ESRS S1-3 § 32 e)** Reports submitted via the various channels in the Group are followed up in the corresponding departments—in cooperation with the Management Board, if necessary. If required, the reports are processed in cooperation with the relevant stakeholders, and they work jointly to identify suitable actions to remediate the problem. There is no standard monitoring process or a specially designated person to monitor the solutions to problems. Responsibility lies with the respective manager or the relevant department (e.g. the legal department) responsible for initiating the problem-solving process and monitoring the implementation of the solution. Problems are solved in dialogue and in consultation with the relevant stakeholders wherever possible—by holding feedback talks with the employees concerned, for instance. The Group feels that the reporting process using the various channels is effective, as different reporting channels are available to each employee. There is currently no standardized procedure to ensure the effectiveness of the channels provided with regard to stakeholders.

**(ESRS S1-3 § 33)** During the onboarding process for new employees, SUSS introduces them to the full range of internal communication channels and informs them of the reporting channels. SUSS repeatedly raises awareness of these options by sending employees direct electronic invitations to participate in the dialogue formats described above on a regular basis. Employees actively use these channels, so SUSS assumes that employees are aware of the structures and procedures and find them to be suitable for communicating concerns and needs.

The Group protects individuals from retaliation. This protection is anchored in our Whistleblower Policy and our Code of Conduct, and we stand behind it. The Whistleblower Policy—which is accessible to all employees—and the Code of Conduct describe how the company ensures confidentiality for any reports submitted and protects the whistleblower from retaliation. The fact that the Compliance Officer and the whistleblower system both receive reports is an indication that the company's workforce is aware of these options and trusts them.

### **Disclosure ESRS S1-4: Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions**

**(ESRS S1-4 § 38 a-c)** In reference to material impacts related to its own workforce, the Group introduced a variety of actions to mitigate negative impacts and bolster positive impacts. The Group would like to benefit from positive impacts and aims to minimize negative impacts with the actions listed. The actions listed are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning.

#### **Working conditions**

Employer attractiveness and, in particular, employee satisfaction have a direct impact on well-being and thus indirectly affect employees' work habits. Because employees spend many hours at the workplace and dedicate themselves to the Group, high employee satisfaction has a positive impact on each and every employee.

### Launch of a common SUSS corporate culture and value culture

SUSS aims to create a pleasant working environment for its employees in order to increase employee satisfaction in the long term. The introduction of the group-wide “OneSUSS Culture” should make a significant contribution to this objective. The four core values defined in this document are the foundation of Strategy 2030: They shape how we learn, make decisions, collaborate and grow.

Our aim is to promote personal responsibility, openness and team spirit and to grow together as One SUSS across roles and locations—today, and in the future. The HR strategy is part of the One-SUSS Culture and focuses specifically on our own employees and their satisfaction, health and professional development.

### Manager training courses

A positive management culture plays a key role in SUSS's attractiveness as an employer. Every manager takes part in tailored leadership training courses when they assume a management position for the first time or join the Group in a management role—regardless of the management level. These courses not only provide all employees in a management position with the confidence they need to operate in line with Group values at all times but also create a powerful management network for sharing ideas and obtaining peer group feedback on a regular basis. These

training courses are complemented by follow-up training to ensure ongoing development at all times.

### Feedback systems

The communication channels already described under ESRs S1-2 § 27b (all-hands meetings, annual employee reviews, touchpoint discussions and pulse checks) were established to improve and bolster employee communication with the Group. In addition, direct discussion formats between managers and their teams or individual employees and the new 360-degree feedback meetings introduced in 2025 are important opportunities for employees to give and receive feedback.

### Cooperation with the elected Works Councils

The Works Council offers all employees in Germany and the Netherlands the opportunity to bring their concerns and suggestions for improving the organization to the committee for discussion. Employees can work with their elected representatives to decide whether to express their concerns to SUSS management personally or anonymously. Cooperation between employee representatives and local management at the Taiwan site follows the same principles.

### Workplace reintegration management

If an employee in Germany misses work for a longer period of time due to illness, HR will initiate the workplace reintegration management process mandated by law for the employee in question.

### Exit interviews

Like the onboarding process, the offboarding process is structured and standardized. Exit interviews were introduced for this purpose. Any employee in Germany who chooses to leave the Group is invited by the HR Business Partner responsible for their business unit to take part in an exit interview, offering an opportunity to take a look back at the employment period and provide detailed feedback on the corporate culture, management and working procedures. With the planned group-wide introduction of a new software platform, the entire onboarding and offboarding process is also to be implemented globally.

### Prevention of workplace accidents through targeted training

SUSS actively works to prevent workplace accidents by implementing organizational measures, some of which go beyond the already stringent legal requirements. Employees in the areas of production, logistics and application are exposed to greater risks than other employees. An occupational healthcare service, clear processes and the continuous recording and analysis of workplace accidents are intended to reduce the likelihood of accidents.

Regular management training courses also teach managers how to help their employees maintain physical and mental health at work. This includes appropriate workplace equipment, encouraging staff to take advantage of the health checks offered and assume responsibility for maintaining their own health, and creating a work atmosphere in which employees have the ability to reach their full potential and work together to achieve company goals in an environment of mutual respect.

At all SUSS locations, the workforce undergoes mandatory training on occupational health and safety during onboarding. SUSS also offers additional general healthcare services at its various locations.

#### High safety standards when handling chemicals, electricity and technical equipment

Special manuals and work instructions define basic rules for conduct in cleanrooms and application laboratories and are mandatory for employees who work in the cleanroom environment. The Internal Management System (IMS) manual is another key component for informing employees and preventing accidents. The manual explains the IMS for quality, workplace safety, environment, and energy at SUSS and is described in greater detail in the company-specific section on customer satisfaction and product quality. An accredited certifier (ISO 9001, 14001) monitors IMS functionality on an annual basis and certifies it in a defined cycle.

In May 2024, we hired a dedicated, certified electrician for multiple sites who plays a central role in workplace safety when it comes to the use of electrical equipment and devices. This specialist is responsible for ensuring a safe working environment for employees in the electrical engineering sector. Their duties include risk assessments, training and instruction, and enforcing and monitoring the applicable rules. In addition, another specialist has been hired to focus specifically on workplace safety.

#### Flexible, individual working models: work-life balance

With flexible, individual working models such as part-time, remote work, and flexitime, the Group allows the workforce in Germany to work in a way that aligns with their current personal circumstances. There are similar rules in place at the international sites, adapted to local customs and work culture. For example, Taiwan offers a flexitime model with core working hours but no timesheets. Working from home is also possible at the international locations. There are no standardized rules; instead, individual rules are decided on in agreement with supervisors.

Achieving a healthy work-life balance and maintaining physical and mental health and general performance are key.

We offer our employees parental leave and support in caring for close relatives within the framework of social and legal requirements. We also offer a variety of working models to give employees

as much flexibility as possible. SUSS provides all employees—including managers—the option to work part-time, which is why we, as an employer, strive whenever possible to allow employees to adopt the part-time model that works best for them in terms of total hours and distribution of weekly working times. General flexitime and remote work rules apply in these cases, as well.

#### Secure employment and adequate wages

It is important to SUSS to provide employees at all of our locations worldwide with the peace of mind that comes with job security. If employees do not have to worry about losing their livelihood, they can focus on contributing their knowledge to the company and dedicating themselves to continuously developing SUSS into an even more attractive employer. That is why most of the employment contracts we offer in the individual business units are permanent from day one.

In addition to the core workforce, SUSS also employs temporary staff at individual sites, usually to cover an order-related increase in work but also as part of the recruiting strategy to promptly fill vacancies. Particularly in these cases, it is important to us to offer employees a permanent employment contract directly with SUSS after their temporary assignment, in consultation with the temp agency.

Remuneration that is individually perceived as fair for the work performed also contributes to employee satisfaction. In addition to contractual remuneration, SUSS offers a range of additional benefits that vary from country to country but are generally available to all employees of a given location. In Germany, for example, employees can purchase the eGym Wellpass already described in ESRS S1-2 § 27 a, b or participate in the company bike leasing program.

#### Equal treatment and equal opportunities for all

A working environment that is characterized by mutual respect and that offers everyone the same opportunities for personal development and professional training increases workforce motivation and satisfaction and can have a positive impact on the efficiency and productivity of employees in the long term. To counteract discrimination, the Group's Code of Conduct sets out clear rules for how employees should treat one another.

#### Remuneration system

The remuneration policy at SUSS is based on qualifications and, where applicable, professional experience, irrespective of personal characteristics. In Germany, compliance with these principles of remuneration is monitored by the works councils on an annual basis.

#### Code of Conduct

The entire workforce is familiarized with the Code of Conduct, which lays out the principles that govern how we interact with one another, during the onboarding process; all members of the workforce also participate in global compliance training courses (e-learning) to help them understand the importance of acting in accordance with these principles. The Code of Conduct has been translated into four languages that are important for SUSS, so it is ensured that all employees have access to the text without any language barriers. A description of what happens if the Code of Conduct has been violated, including the name of the manager responsible for the process, is available to the entire workforce in the local employee self-service (ESS) system and on the intranet; it is also provided to employees during the onboarding process.

#### Inclusion and provision of tools

We ensure that all employees—whether they have physical or other limitations—have access to the tools and supporting technologies they need to complete their work. According to the inclusion agreement, these forms of assistance must correspond

to the specific needs of the employees with severe disabilities. Our processes are designed to integrate people with disabilities into our teams. We work closely with the Inclusion Officer and the Representative for Severely Disabled Employees, who specialize in the employment of people with disabilities. Especially in Germany, where these committees have existed for some years now at our sites in Garching and Sternenfels, this is a valuable contribution. We regularly analyze our progress in the integration of people with disabilities. Employee feedback helps us here, as do the committees.

#### Recruitment and promotion of female junior staff

SUSS provides support for women pursuing leadership roles internally.

The 2025 reporting year was the first time the SUSS Group determined the global percentage of women in management positions within the Group and set a target quota for women in these roles.

There have not yet been any applicants or employees at SUSS who identify as “nonbinary.” Nonetheless, all departments within the Group strive to ensure that all employees at SUSS feel valued and respected.

**(ESRS S1-4 § 38 d)** A variety of key performance indicators and achieved objectives are used to determine the effectiveness of the actions. The most important key figures here are the Employee Engagement Score, which measures employee satisfaction, and the number of workplace accidents, which is a key indicator in the area of occupational safety.

**(ESRS S1-4 § 39)** After the materiality assessment at the end of 2023 and the validations in 2024 and 2025, the company defined the actions it viewed as necessary and appropriate to manage the negative impacts. This step was coordinated with the specialists from various departments who were also involved in the materiality assessment. Planning and implementation of the actions will subsequently be coordinated with the Management Board and implementation will then begin. In addition, employee feedback from the all-hands meetings and other channels for submitting complaints is directly or indirectly incorporated into the process of defining actions to mitigate negative impacts. However, not every complaint made necessarily leads directly to action being taken; in each case, the decision lies with the Management Board and the managers in question.

**(ESRS S1-4 § 40)** In reference to risks and opportunities related to its own workforce, the company introduced a variety of actions to mitigate risks and take advantage of opportunities. The purpose of the actions as a whole is to manage risks and opportunities for the Group and its workforce. The targets described in this report under ESRS S1-5 are taken into account in measuring the effectiveness of some actions.

### Working conditions

All of the main risks relating to working conditions are interlinked and involve issues of staff shortages and the possibilities of recruiting qualified workers from around the world. The company has introduced a range of actions for recruiting qualified employees in an effort to counteract these risks. If the actions that have been planned and initiated do not succeed in making SUSS a more attractive employer or raising awareness of SUSS among specialists in the high-tech sector, there may be a negative impact on planned growth as a result. The actions aimed at risk mitigation partially overlap with the actions aimed at impact mitigation listed under ESRS S1-4 § 38 a-c and will not be repeated. The actions listed are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning.

### Establishment of a systematic approach to personnel development and a training and further education department

SUSS employees receive career development support in the form of annual employee reviews, the purpose of which is to focus on the employee’s career path and planning and, on that basis, to identify targeted areas where the employee requires further qualifications. The annual employee review is currently being systematized and standardized throughout the Group, which will allow employees at all of the companies to pursue careers at any of the sites and, consequently, to expand our shared pool of knowledge worldwide in the years to come. New managers are required to take part in the management training as described above.

Many activities at SUSS—especially technical ones—require a high degree of specialized expertise. If the company fails to sufficiently train employees in line with their responsibilities, this can have negative impacts on employees, leading to mental overload or a loss of motivation. With too few employees fully trained, growth targets may be impossible to achieve. For this reason, the Group began focusing on employee training and development as early as 2024. The HR department received support from experts in this field, and an independent unit was established within the HR department for this purpose. In addition, the range of training courses on offer was expanded and the budget for training and further education gradually increased, underscoring the company’s clear focus on training and further education. New employees

receive company-specific training as part of the onboarding process. SUSS uses a variety of educational methods and tools for ongoing employee training, depending on the objective of the training and the employee's level of knowledge.

### Recruiting and retaining highly qualified employees

The remuneration strategy at SUSS is aimed at enabling us to attract and retain highly qualified specialists for the company. This is an important tool, particularly at sites in regions that may be less attractive or in locations where employers are highly competitive. The SUSS internal employee referral program is intended to offer existing employees a financial incentive to put forward suggestions for qualified candidates when vacancies arise. Recruiting and retaining highly qualified employees is particularly important in the technologically demanding environment in which SUSS operates. We predominantly offer permanent employment contracts with a salary structure assessed on the basis of benchmarks—in the context of new hires, for instance. Competition for skilled workers is fierce, so this approach is essential in enabling us to attract suitable employees.

### University marketing and recruiting fairs

SUSS also attended numerous job and university fairs in 2025 in order to get students, trainees and other potential candidates interested in joining SUSS at an early stage in their careers and

to attract promising talent to the company. The Group has systematically expanded its marketing aimed at university students and other young talent in recent years. We also collaborate closely with various universities (such as the Technical University of Munich, Munich University of Applied Sciences, Pforzheim University of Applied Sciences, and KIT – Karlsruhe Institute of Technology). In particular, we hope that our cooperation with universities and institutes in the Sternenfels area will help us to attract young talent with strong regional ties. These actions were limited to Germany during the reporting year.

In addition to traditional student events and university fairs, we took part in a larger number of early talent events in 2025, including several events organized in cooperation with the employment agency, which were aimed specifically at school-age students potentially interested in traineeships and apprenticeships. To systematically promote young female talent in our technology-driven environment, we have been taking part in Girls' Day in Germany for several years now. We have also organized several internal excursion days for students at our sites in Sternenfels and Garching, which gave participants direct insight into our Group, our technologies and possible career paths at SUSS. We plan to continue marketing to universities on a similar scale in the future.

### Equal treatment and equal opportunities for all

The actions listed below are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning.

### Diversity and corporate culture—key topics in the HR Strategy 2030

A lack of inclusion and tensions in diverse teams can lead to increased staff turnover and jeopardize the retention of qualified employees. To counteract these negative effects and support the ongoing internationalization at SUSS, we included the issues of diversity and corporate culture in the “One SUSS Strategy” launched throughout the company's HR departments. As an international organization, SUSS needs to integrate as many different experiences, mentalities, and behavioral patterns as possible into the overall organization in order to ensure successful organizational development and market positioning.

### Diversity in recruitment

When recruiting specialists and managers, we attach great importance to a balanced gender ratio throughout the organization as a whole and within different career groups, insofar as the availability and qualifications of potential employees permit. The exclusion of individuals or groups of people can have a negative impact on those personally affected, but it can also negatively

impact the motivation of others and damage their relationship with the Group. As a global company, we cannot afford to discriminate based on factors such as age, gender, origin, or religion when selecting our employees, and we have no plans to do so. The same applies to opportunities for further development and remuneration within the Group; here, too, personal suitability and individual qualifications are the only factors that play a role across all of our global locations. The age structure is another important dimension. On the one hand, we rely on young, highly qualified employees to shape the Group's future. On the other, older employees have many years of career experience, laying an important foundation for our Group. Consequently, we try to maintain a mixed age structure when recruiting new employees, particularly in Germany. In Germany alone, we employed people from 49 different countries as of December 31, 2025 (previous year: 46).

**(ESRS S1-4 § 41)** The company maintains regular and open dialogue with employees and employee representatives to ensure that the company's own business activities do not have any material negative impacts on the company's workforce, as well as to ensure that the company is promptly informed of potential negative impacts.

**(ESRS S1-4 § 43)** There is no dedicated budget for managing material impacts. Depending on the material impact, the financial requirements and the amount of time needed to implement the

actions can vary widely. Managers work closely with the Management Board to implement any necessary actions.

The Group has not taken any special actions to mitigate the negative impacts of the transition to an eco-friendlier, climate-neutral economy on the company's workforce, because—based on current knowledge and in line with the company's planning—there should not be any direct negative impacts on the company's own workforce.

### Disclosure ESRS S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

**(ESRS S1-5 § 44 a-c in conjunction with MDR-T § 80; MDR-M § 77)** In order to manage the potential impacts, risks and opportunities for our company's workforce and to track the impact of the actions implemented, we collect metrics with corresponding targets.

The results of the materiality assessment were taken into account when setting these targets. The materiality assessment was carried out based on dialog with stakeholders (see section ESRS 2 SBM-2).

The targets are not based on scientific findings. These are annual goals that are set at the beginning of each year. The targets

have not been adjusted since they were defined; consequently, the underlying measurement methods have not fundamentally changed, either. Any changes made to the methodology are explained at the relevant point in the report.

The achievement of targets is systematically reviewed by the relevant specialist departments. The methods of measuring key figures were not validated by an external body other than the external body responsible for quality assurance.

The data points in the following table are annual targets, which is why there are no reference values from previous periods for any of the key figures. The reference value is identical to the respective target value for the reporting year.

To date, no analysis of trends or significant changes has been conducted.

Key figure in relation to material sustainability aspect	Methods, significant assumptions and scope of the key figure	Definitions and descriptions of the key figure	Relationship of the key figure (target value) to the objective of the key figure	Target value 2025	Value achieved 2025	Achieved performance compared to the reference value
Employee Engagement Score (EES)	Standardized employee survey, Group-wide view	EES is calculated as: percentage of recommendations of SUSS as an employer in relation to the number of participants in the survey	Our employees' satisfaction is a key aspect of HR management and can be measured by calculating the EES.	> 50% (Q4)	34.5% (Q4)	Target was missed by 15.5 percentage points
Workplace accidents <sup>1</sup>	ESRS-compliant method, Group-wide view	Number of workplace accidents among salaried employees, excluding accidents while commuting, calculated starting from one full day of absence	SUSS sets high standards of health and safety in the workplace.	0	3.44	Target exceeded by 3.44
Employee turnover rate	ESRS-compliant method, Group-wide view	The employee turnover rate is calculated by dividing the number of salaried employees who left the company during the reporting period (resignation, dismissal, retirement, death, expiry of a fixed-term contract) by the total number of salaried employees.	Our employees' satisfaction is a key aspect of HR management. The employee turnover rate is another indicator of employee satisfaction and also indicates the length of time employees stay with the company.	≤ 10%	14.1%	Target exceeded by 4.1 percentage points
Training hours	These figures include professional development training, but they do not include mandatory compliance and IT training; Group-wide view	Number of training hours/number of employees	As a company in a highly specialized technological market segment, we always need employees with very specific qualifications. Consequently, it is essential for professional development that our employees have a minimum number of training hours.	> 15 h	17.6 h	Target exceeded by 2.6 training hours
Proportion of women in management positions	Group-wide view of the first management level below the Management Board	Percentage of female managers in the first management level below the Management Board, assessed globally	Successful organizational development requires the overall organization to represent as many different experiences, mentalities and behavioral patterns as possible. For this reason, we feel it is very important to establish a balanced gender ratio within the company.	> 35%	30.0%	Target missed by 5 percentage points

<sup>1</sup> The underlying data (number of reportable workplace accidents and work-related injuries) was changed in 2025. All work-related injuries that result in a subsequent absence of at least one full day (including weekends and public holidays) or that are significant are now included in the analysis. Accidents while commuting are not included; the previous year's figure has been adjusted accordingly to ensure comparability.

**(ESRS S1-5 § 47)** There is no separate process for defining the objectives above. The above-mentioned objectives were derived from the material topics defined during and after the materiality assessment/its validation, in close cooperation with the Management Board. The company's workforce was not directly involved in defining the objectives, targets, and actions; however, the workforce was indirectly involved as part of the materiality assessment with the representatives and managers of various departments.

Achievement of the objectives is monitored and analyzed once a year on the basis of whether the corresponding targets have been achieved. The Employee Engagement Score is collected and analyzed on a quarterly basis. At present, employees are not involved in either the monitoring process or the determination of findings from the key figures. It is our opinion that, with annual objectives, reliable findings and conclusions as to whether and how the actions have affected the individual objectives and the corresponding targets—either positively or negatively—are only possible after several years of monitoring.

### Disclosure ESRS S1-6: Characteristics of the undertaking's employees

**(ESRS S1-6 § 50 a, b in conjunction with ESRS 2 BP-2 § 13a, c)**

The following describes the material characteristics of employees.

The table below provides information on the number of employees by gender. The total number of employees as of December 31, 2025, was 1,591 people (2024 adjusted: 1,528 people), indicated as a headcount. All figures from the previous year relating to the number of employees and the KPIs based on those figures were adjusted retroactively, as the definition of employees was updated in 2025 to bring it into line with the definition of employees used in the annual financial statements of SUSS MicroTec SE in accordance with the German Commercial Code (HGB). As part of this adjustment, the number of employees decreased by 49 people (trainees, working students, dual students and interns).

Disclosure S1-6 Characteristics of the undertaking's employees	2025	2024 adjusted
<b>By gender</b>		
Male	1,286	1,245
Female	305	283
Non-binary*	0	0
Not specified	0	0
<b>Total employees</b>	<b>1,591</b>	<b>1,528</b>

1 In some countries with SUSS sites, people have the legal option to register their gender as neither "male" nor "female." These people are recorded as "non-binary" in this table and all subsequent tables.

Employees by country (with more than 50 employees, >10% of employees)	2025	2024 adjusted
Germany	913	888
Taiwan	424	385

2024 adjusted

Employees by type of contract	Female	Male	Non-binary	Not specified	Total
Number of employees as of December 31	283	1,245	0	0	1,528
Number of permanent employees	266	1,189	0	0	1,455
Number of employees on fixed-term contracts	17	56	0	0	73
Number of employees without guaranteed working hours	12	26	0	0	38
Number of full-time employees <sup>1</sup>	207	1,156	0	0	1,363
Number of part-time employees <sup>1</sup>	76	89	0	0	165

<sup>1</sup> voluntary disclosure

2025

Employees by type of contract	Female	Male	Non-binary	Not specified	Total
Number of employees as of December 31	305	1,286	0	0	1,591
Number of permanent employees	290	1,258	0	0	1,548
Number of employees on fixed-term contracts	15	28	0	0	43
Number of employees without guaranteed working hours	1	5	0	0	6
Number of full-time employees <sup>1</sup>	223	1,197	0	0	1,420
Number of part-time employees <sup>1</sup>	82	89	0	0	171

<sup>1</sup> voluntary disclosure

**(ESRS S1-6 §50 c)**

	2025		2024 adjusted <sup>1</sup>	
	Number	Employee turnover rate in %	Number	Employee turnover rate in %
Employees who have left the company during the reporting period	225	14.1%	204	13.4%

<sup>1</sup> The calculation does not include 149 employees who left the company due to the deconsolidation of SUSS MicroOptics S.A. in January 2024.

**(ESRS S1-6 50 d i)** The staff numbers in the report are calculated as headcount.

**(ESRS S1-6 50 d ii)** The ESRS S1-6 disclosures are reporting date disclosures as of December 31 of the respective reporting year.

**(ESRS S1-6 50 f)** The total number of employees as of December 31, 2025 can be found in this consolidated management report under “Fundamental information about the Group” in the section titled “Employees.”

### Disclosure ESRS S1-9: Diversity metrics

The following table provides information about the gender ratio at the senior management level in the SUSS Group.

#### (ESRS S1-9 § 66)

	2025		2024 adjusted	
	Absolute	in %	Absolute	in %
Employees at the top management level	20	100%	17	100%
of which female	6	30.0%	6	35.3%
of which male	14	70.0%	11	64.7%
of which non-binary	0	0%	0	0
of which not specified	0	0%	0	0
Employees by age group				
of which <30 years of age	228	14.3%	245	16.0%
of which 30-50 years of age	963	60.6%	878	57.5%
of which >50 years of age	400	25.1%	405	26.5%

### Disclosure ESRS S1-10: Adequate wages

**(ESRS S1-10 § 69)** SUSS pays all employees adequate wages and complies with the statutory minimum wage or local reference values at all locations worldwide.

### Disclosure ESRS S1-11: Social protection

**(ESRS S1-11 § 74)** At all of its companies, SUSS observes legal regulations on minimum social protections for its employees when it comes to illness, unemployment, workplace accidents and disability, parental leave, and retirement. The scope of the legal protection from life events can differ from one country to the next.

**(ESRS S1-11 § 75)** In Taiwan, only employees with Taiwanese citizenship and their spouses enjoy social protection against unemployment. In Singapore, only employees with Singaporean citizenship or permanent residency are entitled to social protection in retirement. SUSS employees in Singapore have no social protection against unemployment.

### Disclosure ESRS S1-12: Persons with disabilities

The following table provides information about the percentage of employees with disability status at SUSS. The figures for the previous period were adjusted due to an omission that was identified after the fact. The figures for the previous period have now been

adjusted for all countries due to late reporting and data recorded retroactively.

#### (ESRS S1-12 § 79)

	2025		2024 adjusted	
	Number	in %	Number	in %
Employees with disabilities (or equal treatment)	33	2,1%	33	2,2%

## Disclosure S1-13 Training and skills development metrics

The following table provides information on the number of annual performance reviews and training hours completed at SUSS. The

previous year's performance appraisal figures were adjusted due to an error in the calculation that was identified after the fact. A reassessment of the data evaluation identified an error in the data used as the basis for the calculation. This error was corrected.

There is no globally defined number of performance reviews per employee at the company. However, the Group is making an effort to ensure that every employee who successfully completes their probationary period receives feedback on their performance once a year as part of the annual employee review with the manager.

### (ESRS S1-13 § 83)

	2025		2024 adjusted	
	Number	in %	Number	in %
Employees that participated in regular performance and career development reviews	1,282	80.6%	1,231	80.6%
of which female	242	79.3%	225	79.5%
of which male	1,040	80.9%	1,006	80.8%
of which non-binary	0	0.0%	0	0
thereof not indicated	0	0.0%	0	0
Performance reviews per employee <sup>1</sup>	0.81		0.81	
Average number of training hours per employee <sup>2</sup>	17.6h		22.2h	
for female employees <sup>3</sup>	16.4h		19.9h	
for male employees <sup>3</sup>	17.9h		22.7h	
for non-binary employees	0h		0h	
for employees with no gender information specified	0h		0h	

1 There is no global target for this value

2 Professional development training only; figures do not include mandatory IT and compliance training

3 The gender breakdown of internal training hours recorded in Germany (using gender-neutral terminology) via a specific software program was partially estimated using the key "Gender distribution of all employees in Germany." This estimate of the gender ratio applies to approximately 43% of the training hours completed in Germany.

### Disclosure ESRS S1-14: Health and safety metrics

At SUSS, all employees are covered by the SUSS internal management system for health and safety.

The number of days lost in the previous period was adjusted due to an error that was identified regarding the application of the ESRS definition of the key figure. Full days of absence—including weekends, holidays, and all workplace accidents—were counted retroactively starting from at least one full day of absence (previously: three full days of absence); accidents while commuting are no longer included in the figures.

#### (ESRS S1-14 § 88)

	2025	2024 adjusted
The percentage of the workforce covered by the company's health and safety management system on the basis of legal requirements and/or recognized standards or guidelines (employees)	100%	100%
The number of fatalities as a result of work-related injuries (employees)	0	0
The number of fatalities as a result of work-related injuries (other workers)	0	0
Number of fatalities as a result of work-related illnesses (employees)	0	0
Number of fatalities as a result of work-related illnesses (other workers)	0	0
The number of reportable workplace accidents, excluding accidents while commuting, starting from one full day of absence (employees)	11	4
Workplace Accident Rate	3,44	1,31
Days lost due to work-related injuries, fatalities with regard to the company's workforce, the number of days lost to work-related injuries and fatalities from workplace accidents, work-related ill health and fatalities from ill health (employees)	59	38

### Disclosure ESRS S1-15: Work-life balance metrics

**(ESRS S1-15 § 93)** The following table indicates the extent to which SUSS employees were entitled to family-related leave and took advantage of it during the reporting period. Employees in China are now also legally entitled to family-related leave (since 2025), resulting in an increase in the rate compared to the previous year.

	2025	2024 adjusted
Percentage of employees entitled to family-related leave (in %)	99,1%	94,3%
Employees that took family-related leave	84 (5,3%)	56 (3,9%)
Male (in %)	4,7%	3,8%
Female (in %)	7,9%	4,4%
Non-binary (in %)	0%	0%
Not specified (in %)	0%	0%

### Disclosure ESRS S1-16: Compensation metrics (pay gap and total compensation)

Below, SUSS presents the pay gap between its female and male employees (in %).

**(ESRS S1-16 § 97 a; b)** The following table presents the gender pay gap and the ratio of total annual compensation for the highest-paid individual to the median total annual employee compensation. In the adjusted figures for 2024, the variable fringe benefits for employees in Germany were also retroactively included in the analysis.

	2025	2024 adjusted
Gender pay gap (in %)	7.4%	12.5%
Ratio of the annual total compensation of the highest-paid individual to the median of the annual total compensation of all employees	21.1 times	19.0 times

1 including LTI and STI

On an annual basis, we publish further information on compensation, especially that of the management and governance bodies, in accordance with Section 162 of the German Stock Corporation Law (AktG). This information is published on the website [www.suss.com](http://www.suss.com) under "Investor Relations" in the "Corporate Governance" subsection.

### Disclosure ESRS S1-17: Incidents, complaints and severe human rights impacts

**(ESRS S1-17 § 103 a-c)** In the following table, SUSS provides the number of work-related incidents and complaints, the severe human rights impacts within its own workforce, and all the associated material fines, sanctions, and compensation during the reporting period.

	2025	2024 adjusted
Cases of discrimination reported during the reporting period <sup>1</sup>	4	0
of which: the number of complaints submitted via internal reporting channels	4	0
of which: the number of complaints submitted via national points of contact	0	0
Total of material fines, sanctions and compensation payments	€0	€0

1 including harassment

No fines, sanctions, or compensation for damages related to the described incidents were paid in the 2025 reporting year (previous year: € 0).

**(ESRS S1-17 § 104)** The following table indicates which severe human rights incidents—in the form of forced labor, human trafficking, and child labor, for example—were identified within the Group and the amount of sanctions imposed due to violations of that kind.

	2025	2024 adjusted
Number of severe human rights incidents connected to the company's workforce in the reporting period	0	0
of which violated the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises	0	0
Total material fines, sanctions and compensation payments for human rights incidents involving the company's workforce in the reporting period (in €)	€0	€0

No human rights violations were reported in the SUSS Group during the reporting year. No fines were levied as a result of human rights incidents.

## ESRS S 2 Workers in the value chain

**(ESRS S2 in conjunction with ESRS 2 17a)** The materiality evaluation conducted as part of the materiality assessment described in ESRS 2 SBM-3 revealed the following negative and positive impacts:

Description	IRO	Value chain	Time frame
<b>Working conditions</b>			
Workers in the SUSS supply chain can be faced with inhumane conditions, a lack of occupational health and safety, or exploitation, which can lead to physical or psychological harm and violate basic human rights.	Actual negative impact	Upstream value chain	Short term
By enforcing our Supplier Code of Conduct and conducting surveys and audits of our business partners, we contribute to improving working conditions and respecting human rights in the upstream supply chain.	Actual positive impact	Upstream value chain	Medium term

SUSS has developed a Supplier Code of Conduct, which forms the basis for joint cooperation with suppliers. The Code of Conduct is available on the website [www.suss.com](http://www.suss.com) in the “Purchasing and procurement” section.

**(ESRS S2 in conjunction with ESRS 2 §17 b, e)** In the 2025 financial year, SUSS set itself targets relating to workers in the value chain. The data points in the following table are annual targets, which is why there are no reference values from previous

periods for any of the key figures. The reference value is identical to the respective target value for the reporting year.

To date, no analysis of trends or significant changes has been conducted.

Key figure in relation to material sustainability aspect	Methods, significant assumptions and scope of the key figure	Definitions and descriptions of the key figure	Target value 2025	Value achieved 2025	Achieved performance compared to the reference year
Supplier Code of Conduct	Worldwide; all suppliers with a connection to production are prompted to accept the Supplier Code of Conduct in a supplier management tool	Percentage of codes of conduct accepted by suppliers, measured based on 2025 invoice volume	≥ 65%	67.0%	Target exceeded by 2 percentage points
Abstract risk analysis	Worldwide; abstract risk analysis was carried out using a supplier management tool	Conducted abstract risk analysis of all suppliers with a connection to production and with a purchasing volume of >€10,000 in 2024	100%	82.5%	Target value missed by 17.5 percentage points

**(ESRS S2 in conjunction with ESRS 2 §17c)** SUSS relies on its Supplier Code of Conduct to achieve its objectives and to manage the material impacts, risks and opportunities associated with workers in the supply chain. With this Code of Conduct, SUSS documents its expectations of suppliers with regard to responsible practices within the supply chain, among other things.

The company steadfastly continued the process of contacting existing suppliers to obtain confirmation of the Code of Conduct—a process which began during the previous year.

Additionally, SUSS carried out potential analyses in the 2025 financial year, which also included the topics of human rights and environmental protection. These analyses help to facilitate the implementation of required human rights and environmental protections among business partners.

**(ESRS S2 in conjunction with ESRS 2 §17d)** SUSS implemented a number of actions in the 2025 financial year to achieve its objectives and to manage the material impacts, risks and opportunities associated with workers in the supply chain.

In addition, SUSS has expanded its abstract risk analysis compared to the previous year to include a larger number of suppliers in order to identify potential risks at an early stage. The majority of suppliers with a connection to production and with an annual purchasing volume of more than €10,000 in 2024 were included in the analysis. Each supplier’s geographical location and industry were taken into account as key risk characteristics.

## ESRS G1 Business Conduct

### Disclosure related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

(ESRS G1 in conjunction with ESRS 2 SBM-48 a, b, c)

Description	IRO	Value chain	Time frame
<b>Corruption and bribery</b>			
Violations of export, competition, corruption or labor protection laws, for instance, can lead to fines or exclusion from markets.	Risk stemming from business model	Own business activities	Short term
<b>Corporate culture</b>			
An active corporate culture in the context of change processes strengthens employees' sense of belonging and commitment.	Potential positive impact stemming from strategy	Own business activities	Medium term
Insufficient information security management can lead to the loss of trade secrets, innovation-related information or internal business expertise. This can cause economic damage, result in competitive disadvantages and lead to legal violations in the handling of sensitive customer data.	Risk stemming from strategy	Own business activities	Short term
<b>Management of relationships with suppliers, including payment practices</b>			
A lack of long-term partnerships with suppliers that guarantee fair working conditions can result in violations of social standards in the supply chain. Risks here include potential damage to the company's reputation, disruptions in procurement, and negative impacts on stakeholder trust and the company's resilience.	Risk stemming from strategy	Upstream value chain	Long term

### Disclosure ESRS G1-1 Corporate culture according to ESRS 2 MDR-A

SUSS implements the following actions in connection with the material impacts and risks. The actions are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning. Regular dialogue formats such as employee reviews, feedback sessions and all-hands meetings bolster transparency and increase participation among all employees across the entire Group. In addition, Group-wide training courses for managers in change management, communication, and value-oriented leadership promote an active and supportive corporate culture.

With regard to information security, technical protections are in place throughout the Group, including encryption, multi-factor authentication, and restrictive access rights; they are supplemented by regular training to raise awareness of how to handle data securely. The Group has binding policies on remote work, password security, and reporting channels for security incidents. Continuous monitoring, regular audits, and penetration tests ensure that risks are identified and dealt with at an early stage. The requirements in this area are documented in a group-wide security manual.

**Disclosure ESRS G1-1 Corporate culture according to ESRS 2 MDR-T 80; MDR-M 77)**

The following table provides an overview of metrics and objectives related to the topic of corporate culture. The objective was defined on the basis of the results of the materiality assessment. The materiality assessment was carried out on the basis of dialog with stakeholders (see section ESRS 2 SBM-2).

In the reporting year, SUSS once again tracked its company-specific key figure "Compliance training." The target is not based on

scientific findings. It has not been adjusted since it was defined; consequently, the underlying measurement methods have not been fundamentally changed, either.

The achievement of targets is systematically reviewed by the relevant specialist departments. The methods of measuring this key figure were not validated by a body other than the auditor responsible for sustainability reporting.

The data points in the following table are annual targets, which is why there are no reference values from previous periods for any of the key figures. The reference value is identical to the respective target value for the reporting year.

To date, no analysis of trends or significant changes has been conducted.

Key figure in relation to material sustainability aspect	Methods, significant assumptions and scope of the key figure	Definitions and descriptions of the key figure	Relationship of the key figure (target value) to the objective of the key figure	Target value 2025	Value achieved 2025	Achieved performance compared to the reference value
<b>Participation rate: compliance and IT security</b>	Group-wide view for compliance training; the production sites in Germany and Taiwan, as well as the U.S., for IT security training; data collected with assistance of tool	The participation rate is calculated as an average of the percentage of compliance and IT security training programs and includes all active employees; it excludes employees on parental leave and employees on long-term sick leave. For compliance training, employees who were hired in December are also excluded; for IT security training, employees who were hired after October 1 of the reporting year are excluded. The range of IT security training courses was expanded during the reporting year. IT security training is considered complete when employees have completed at least the same amount of training as in the previous year.	The content of the training programs helps SUSS communicate relevant compliance and IT security issues to employees and educate them on these subjects.	100%	90.0%	Target was missed by 10.0 percentage points

**Disclosure ESRS G1-1: Business conduct policies and corporate culture in accordance with ESRS 2 MDR-P**  
(ESRS G1-17 in conjunction with ESRS 2 MDR-P)

**1. Policies**

The aim is the prevention, early detection, and appropriate handling of compliance violations, as well as the systematic reduction of compliance risks.

**2. Objectives and content**

**Compliance Management Policy**

The aim is the prevention, early detection, and appropriate handling of compliance violations, as well as the systematic reduction of compliance risks.

**Employee Code of Conduct**

The aim is to ensure that all employees act with integrity, transparency, and in compliance with the law, as well as to protect the company's reputation.

**Supplier Code of Conduct**

The aim is to ensure lawful, ethical, and sustainable conduct throughout the supply chain, particularly in the areas of human rights, working conditions, environmental protection, occupational health and safety, and fair business practices.

**Whistleblower Policy**

The aim is to expose misconduct at an early stage via secure, confidential, and anonymous reporting channels.

**3. Relation to material impacts, risks or opportunities**

By implementing the policies, SUSS addresses the material impacts, risks and opportunities described in ESRS G1 in conjunction with ESRS 2 SBM-3 § 48 a, b.

**4. Monitoring process**

Adherence to governance and compliance policies is monitored via the SUSS compliance management system; monitoring is based on the principles of prevention, detection, and response. It comprises risk-based analyses, training, internal controls, audits, structured reporting channels, and defined escalation and sanction processes.

- Additional audits and compliance due diligence checks are carried out with reference to the Supplier Code of Conduct.
- With regard to the Whistleblower Policy, the Compliance Officer ensures that whistleblowers remain capable and protected.

**5. Scope of the policies**

The Compliance Management Policy and the Employee Code of Conduct apply at all SUSS locations around the world and are

directed at all employees, regardless of their role or position within the hierarchy; they also apply in all relevant business relationships along the value chain.

The Supplier Code of Conduct is explicitly aimed at suppliers, service providers, and contractors and must be observed along the entire supply chain.

The Whistleblower Policy is aimed at both employees and external third parties, and it applies worldwide.

**6. Accountable level for the policies**

The SUSS Management Board bears overall responsibility for all governance and compliance policies. The Supervisory Board monitors whether the policies are appropriate and effective.

The compliance organization, headed by the Compliance Officer, is responsible for implementing the policies in operational terms. The Compliance Officer reports directly to the Management Board and may be supported by a Compliance Committee, if necessary.

## 7. References to standards

SUSS's governance and compliance policies are based on the following documents, in particular:

- the United Nations Universal Declaration of Human Rights,
- the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work,
- the OECD Guidance for Responsible Supply Chains, and
- applicable requirements laid out in national and international law.

The Supplier Code of Conduct is also based on environmental and energy management standards such as DIN EN ISO 14001 and ISO 50001.

## 8. Inclusion of stakeholders

The interests of relevant stakeholders—particularly employees, business partners, customers, investors, and government authorities—are taken into account in the materiality assessment. Stakeholders are included by means of communication, training, contractual obligations, audits, and formalized channels for reporting and complaints.

- Suppliers are also included by means of audits and contractual obligations.
- External third parties can submit reports via the whistleblower system.

## 9. Availability of the policies for stakeholders

The core principles of our governance and compliance policies are publicly available on the SUSS website. We provide supplementary guidelines to target groups as required via appropriate internal or external channels.

- The Employee Code of Conduct is publicly available on the SUSS website in the "Company" section under "Sustainability."
- The Supplier Code of Conduct is publicly accessible in the "Purchasing and Procurement" section of the SUSS website.
- The Compliance Management Policy is an internal management document; key points are included in the Code of Conduct.
- The Whistleblower Policy is available internally on the intranet; external reporting channels are publicly accessible.

**(ESRS G1-1 § 9)** The reputation of SUSS in the business world is shaped to a large extent by how we conduct ourselves in our professional interactions. We firmly believe that ethical and economic values are interdependent. As a company, SUSS strives to treat everyone fairly and to act within the framework of existing standards.

- **Establishing the corporate culture:** To establish a corporate culture, SUSS has clearly defined its basic values and standards of conduct—in the Code of Conduct and elsewhere. Managers play a key role by acting as role models and

ensuring that corporate values and principles are practiced in all aspects of work.

- SUSS company policies provide clear guidelines on fighting corruption and bribery. The Group relies on transparent business practices and expects its employees to fulfill the highest ethical standards. The Code of Conduct is based on internationally recognized anti-corruption standards—in particular, the principles of transparency, integrity, and fair competition stipulated by the United Nations.
- **Refining the corporate culture:** We continuously work on developing our corporate culture, taking into account feedback provided by internal and external stakeholders. SUSS strives to promote an open corporate culture in which employees are encouraged to voice concerns or raise critical issues. This is also explicitly addressed in the Code of Conduct.
- **Fostering the corporate culture:** We implement a wide array of actions to foster our corporate culture, including training courses on compliance and ethical behavior, programs dedicated to promoting diversity and inclusion, and support for employees who do volunteer work.
- **Evaluating the corporate culture:** We use systematic monitoring and analysis—such as internal reviews, employee surveys, and documentation on reported violations—to evaluate our corporate culture.

**(ESRS G1-1 § 10 a, c)** Our employees and/or third parties (e.g. suppliers) worldwide can use the following channels to report possible compliance violations:

- Confidential whistleblower hotline (by phone or email)
- Anonymous whistleblower tool: <https://suss.grc-cloud.de/Meldung?lang=EN>

There is a defined and objective process in place for investigating reports of compliance incidents. All reported violations are systematically investigated as part of the CMS and penalized where appropriate and necessary. We take all reports made in good faith seriously and conduct a thorough investigation of any actual misconduct.

The Group Reporting Office reviews all reports received. Receipt of the report is documented, and whistleblowers receive confirmation of receipt no later than seven business days after submission. Users of the whistleblower tool are shown anonymous confirmation that their report has been received.

Affected parties will be given the opportunity to respond as soon as possible. All parties are always presumed innocent until proven otherwise. The Group Reporting Office maintains contact with the whistleblower and requests further information if necessary.

The Compliance Officer will conduct an initial assessment based on risk and then introduce suitable follow-up measures. Confidentiality is maintained throughout the entire process. Information on the case is only shared on a need-to-know basis. The relevant works council committee will be informed immediately if the case requires it. Communication with whistleblowers is always anonymous in the whistleblower tool.

To protect whistleblowers from retaliation and harassment in the workplace, reports are processed in anonymized and generalized form to the greatest extent possible. The whistleblower will face no disciplinary action as a result of the report, provided he or she does not misuse the whistleblower system. SUSS also aims to protect whistleblowers from negative impacts such as bullying, public humiliation, or any other forms of retaliation. We determine on a case-by-case basis which investigative measures are suitable, necessary, and appropriate.

We have defined group-wide guidelines for dealing with reports submitted using the whistleblower hotline. The company's workforce can access this policy on the intranet. The employees of the Group Reporting Office do not currently receive any special training.

**(ESRS G1-1 § 10 e)** All consequences must be appropriate to the circumstances, meaning every follow-up action should be suitable and necessary. Such actions may include initiating an internal investigation, referral to a different company function, closing the case due to a lack of proof, or the required handover to an authority for further investigation. The whistleblower will receive a response with an explanation no later than three months after submission of the report. This type of response may not be possible in exceptional cases—for example, if providing a response would compromise ongoing internal investigations or violate the rights of the people affected.

**(ESRS G1-1 § 10 g)** The SUSS training policy on business ethics includes annual compliance training, which addresses topics such as dealing with corruption and bribery. These training courses are intended for all company employees and are offered as e-learning modules. In addition to compliance training, which is aimed at the entire workforce worldwide, a training system has also been implemented to provide individual groups of employees with more targeted and risk-based training. The training content covers all relevant compliance issues, and most of it is available in five different languages, ensuring maximum reach and coverage.

**(ESRS G1-1 §10 h)** Functions that are particularly susceptible to corruption or bribery include functions that are in direct contact with external business partners, suppliers, service providers, or government authorities as part of their daily work and are consequently exposed to an increased risk of corruption and greater threats to their integrity. This applies in particular to functions in sales, purchasing, project management, and all roles that make decisions on or are significantly involved in the selection, awarding, or negotiation of orders and contracts.

Disclosure ESRS G1-2 Management of relationships with suppliers in accordance with ESRS 2 MDR-A

SUSS implements the following actions in connection with the material impacts and risks. The actions are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning. To avoid violations of social standards and to strengthen supplier relationships, sustainability and social requirements are anchored in contractual agreements throughout the Group and are regularly reviewed. Fair, transparent payment practices and long-term partnerships foster trust and stability. In addition, global supplier assessments and audits contribute to compliance with labor and social standards and bolster the resilience of the entire supply chain.

## Disclosure ESRS G1-2: Management of relationships with suppliers

**(ESRS G1-2 §14)** As of the reporting date, SUSS does not have a formalized policy for preventing late payments to suppliers. Existing financial and purchasing processes at the operational level are currently responsible for ensuring compliance with agreed payment terms. The Group relies on system-based invoice processing and transparent communication in the event of possible payment delays. However, SMEs are not systematically prioritized.

**(ESRS G1-2 §15a)** When it comes to addressing the risk of social standards being violated in the supply chain, SUSS takes an approach geared towards long-term, responsibility-focused supplier relationships. The aim is to establish and cultivate stable partnerships with suppliers that guarantee fair working conditions and comply with recognized social standards in order to prevent or mitigate risks for the Group and negative impacts for affected stakeholders. Respect for global human rights is of great importance to SUSS, and we consider it an essential factor in any successful business relationship. We recognize universally applicable human rights based on the UN Universal Declaration of Human Rights and assume responsibility for human rights within our Group and in our supply chain. In our collaboration with suppliers, we ensure that no human rights are violated or forms of modern slavery such as child labor or human trafficking are permitted. We explicitly expect our direct suppliers (Tier 1) to perform their own due diligence on their direct suppliers (Tier 2) in turn.

**(ESRS G1-2 §15 b)** When it comes to selecting new suppliers, we currently assess the following sustainability criteria:

- Compliance with the Code of Conduct
- ISO 14001 (environmental management system) certification
- Tracking and reducing greenhouse gas emissions (scope 1 and 2)
- Appointing a sustainability manager

The criteria are factored into the supplier selection process.

Initial audits are carried out for potentially critical new suppliers, and their creditworthiness and compliance are verified before any orders are placed. With this approach, SUSS is potentially having a positive impact on reducing human rights violations and environmental damage.

SUSS contacts all direct suppliers who might supply materials that could potentially include conflict minerals and asks them to fill out a tool-based template to identify and report the smelting plants used for these minerals. If there are any indications that a raw material supplier is associated with human rights violations or environmental pollution, we will respond immediately. SUSS commits to ensuring that this supplier will carefully check the raw material supplier in question and, if necessary, remove it from the supply chain.

SUSS requires its primary suppliers to accept the Supplier Code of Conduct or confirm that a comparable code is in place. In this way, SUSS aims to cover at least 65% of its total product-related invoice volume with an accepted or equivalent code. In addition, 6 potential analyses were carried out at suppliers in the 2025 financial year. These analyses evaluate potential new suppliers' suitability, ability to produce quality, and performance; they also cover issues of human rights and environmental protection.

### **ESRS G1-3 Prevention and detection of corruption and bribery in accordance with ESRS 2 MDR-A**

SUSS implements the following actions in connection with the material impacts and risks. The actions are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning. To ensure compliance with legal requirements, SUSS has implemented an integrated compliance management system with regular risk analyses throughout the Group, as well as binding codes of conduct on corruption prevention, fair competition, export controls, and occupational health and safety. In addition, SUSS holds mandatory training courses for all employees worldwide and has implemented an anonymous whistleblower system for reporting violations. We continuously monitor the effectiveness of the system with internal and external audits and structures with clearly defined responsibilities, including the appointment of a Compliance Officer. Structured processes for sanction and escalation management as well as comprehensive documentation and control mechanisms ensure the sustainable implementation of compliance requirements.

### **Disclosure ESRS G1-3: Prevention and detection of corruption and bribery**

**(ESRS G1-3 §18 a)** SUSS has defined procedures for preventing, detecting, and combating allegations or incidents of corruption and bribery. The Employee Code of Conduct, which applies to all employees of the SUSS Group worldwide, and the Supplier Code of Conduct have a preventive effect. In addition, the Group has installed a corporate governance system that is being continuously refined. The structure of the system has been set out in a compliance management policy. A globally applicable Whistleblower Policy was also drawn up in German and English. The Group aims to ensure that all employees take part in mandatory annual compliance e-learning courses, which also include important content on corruption and bribery. The internal audit department plays a central role as an independent body that regularly reviews the appropriateness of, effectiveness of, and compliance with existing guidelines, processes, and control mechanisms. The internal audit department conducts risk-based audits that also cover processes and business areas relevant to corruption. Any loopholes or violations the department identifies are documented, addressed, and reported to management in an appropriate form. They then follow up and ensure that recommended measures are implemented. Employees in management roles are expected to act as role models and ensure that the company principles are communicated and observed. They are also the first point of contact for employees with legal or ethical questions. This approach ensures that the relevant guidelines are

not only accessible, but also that employees understand them, including how the guidelines impact their day-to-day actions.

**(ESRS G1-3 § 18 b)** The Management Board assumes overall responsibility for compliance and the compliance management system (CMS). The Supervisory Board assesses the adequacy and effectiveness of the system set up by the Management Board. The CMS is implemented by the central compliance organization, which is managed by the centrally established Compliance Officer function. The Compliance Officer reports directly to the Management Board.

SUSS regularly conducts compliance risk assessments. Specific groups of employees around the world conduct a risk assessment (including corruption and bribery risks) with a focus on their local area of activity. The risk assessment takes the form of questionnaires. An external law firm assists with the risk assessment and can help evaluate the results of the risk analysis.

A variety of protection mechanisms have been introduced:

The two-person rule is usually applied, which means each document is generally signed by two authorized people. Approval processes are subject to certain approval levels based on defined value thresholds.

**(ESRS G1-3 § 20)** The Code of Conduct is made available to all employees, including members of administrative, management, and supervisory bodies. It is part of the compliance e-learning program. All employees are required to complete this course and confirm that they accept the Code of Conduct within the program.

**(ESRS G1-3 § 21 a)** The Compliance Officer is responsible for planning, designing, and implementing compliance training for the workforce. The Compliance Officer explains SUSS's expectations regarding compliance, monitors employee participation, and ensures compliance with legal requirements and the requirements of the GCGC. The Compliance Officer/Compliance department is supported by other departments as required and can call in external experts such as lawyers.

The training plan includes an e-learning program for the entire global workforce as well as targeted training for functions that could be exposed to an increased compliance risk.

The Code of Conduct is made available to all employees through e-learning courses, and all employees are required to accept it.

The following table provides details about the training courses throughout the year.

Description	All employees <sup>1</sup> worldwide
<b>Coverage of training courses</b>	
Total number of people trained	1,583
Percentage of at-risk functions covered by training programs	100%
<b>Training method and duration</b>	
E-learning	1 hour
<b>Frequency</b>	
How often is training required?	Yearly
<b>Topics covered</b>	
Definition of corruption	Covered
Bribery and corruption	Covered
Typical corruption offenses	Covered
Unauthorized advantages	Covered

<sup>1</sup> Excluding employees on parental leave, employees on long-term sick leave, and employees who were hired in December of the reporting year.

As of the end of the year, the training completion rate for all employees in financial year 2025 was 95.7%.

The training programs cover all employees. In the 2025 financial year, the company began providing additional training in the form of compliance e-learning programs to employees in functions

exposed to increased risk. At-risk functions will be declared separately in the coming reporting year.

**(ESRS G1-3 § 21 c)** All members of administrative, management, and supervisory bodies are required to take part in training courses on combating corruption and bribery.

Description	Corporate bodies <sup>1</sup>
<b>Coverage of training courses</b>	
Total number of people trained	8
Percentage of at-risk functions covered by training programs	100%
<b>Training method and duration</b>	
E-learning	1 hour
<b>Frequency</b>	
How often is training required?	Yearly
<b>Topics covered</b>	
Definition of corruption	Covered
Bribery and corruption	Covered
Typical corruption offenses	Covered
Unauthorized advantages	Covered

1 Administrative, management, and supervisory bodies.

Compliance e-learning software records participation in e-learning programs in order to calculate how many employees and bodies took part during a given a reporting year.

### Disclosure ESRS G1-4: Confirmed incidents of corruption or bribery

**(ESRS G1-4 § 24 a)**

Incidents of corruption or bribery	2025
Number of convictions for violations of corruption and bribery regulations	0
Amount of fines for violations of corruption and bribery regulations	€0

### Disclosure ESRS G1-4 Corruption and bribery according to ESRS 2 MDR-T § 80; MDR-M § 77)

The following table provides an overview of metrics and objectives related to the topic of corruption and bribery. The objective was defined on the basis of the results of the materiality assessment. The materiality assessment was carried out on the basis of dialog with stakeholders (see section ESRS 2 SBM-2).

The target is not based on scientific findings. It has not been adjusted since it was defined; consequently, the underlying measurement methods have not been fundamentally changed, either.

The achievement of targets is systematically reviewed by the relevant departments. The methods of measuring this key figure were not validated by a body other than the auditor responsible for sustainability reporting. The data points in the following table are annual targets, which is why there are no reference values from previous periods for any of the key figures. The reference value is identical to the respective target value for the reporting year.

To date, no analysis of trends or significant changes has been conducted.

Key figure in relation to material sustainability aspect	Methods, significant assumptions and scope of the key figure	Definitions and descriptions of the key figure	Relationship of the key figure (target value) to the objective of the key figure	Target value 2025	Value achieved 2025	Achieved performance compared to the reference value
Participation rate for compliance training related to corruption and bribery	Group-wide view; data collected with assistance of tool	Participation rate is calculated as a percentage of all active employees. This excludes employees on parental leave, employees on long-term sick leave, and employees who were hired in December of the reporting year.	The content of the training programs helps SUSS communicate relevant issues of corruption and bribery to employees and educate them on these subjects.	100%	95.7%	Target was missed by 4.3 percentage points

### Disclosure ESRS G1-6: Payment practices

**(ESRS G1-6 § 33 a)** In the reporting year, it took SUSS an average of 26.9 days to pay an invoice, starting from the date on which calculation of the contractual or statutory term of payment began; this applies to all payments processed via the SAP ERP system.

**(ESRS G1-6 § 33 b)** The standard payment terms for products are 60 days net or 14 days with a 3% discount. The standard payment terms were applied to 72.9% of all payments processed via the SAP ERP system. The percentage of payments processed using standard payment terms in the previous period was adjusted due to an error that was identified regarding the application of the ESRS definition of the key figure. Based on the correspondingly adjusted calculation method, the comparable figure for the previous year is 70.1%. Standard payment terms did not differentiate between supplier categories in the 2025 financial year. Standard payment terms were defined on the basis of conventional industry practices and are described in detail in the General Terms and Conditions of Purchase. Any other payment terms are agreed individually with suppliers.

**(ESRS G1-6 § 33 c)** As of December 31, 2025, 1 court case for late payment is pending.

**(ESRS G1-6 § 33 d)** To calculate the information required under point a), we used the average time it took (in days) to process/pay invoices issued between January 1, 2025, and December 31, 2025. All companies connected to the SAP system were included in the calculation.

## Customer satisfaction and product quality

In addition to the topics and disclosure requirements defined in the generic ESRS standards, we at SUSS identified customer satisfaction and product quality as material aspects in the double materiality assessment. The following disclosures are based on the ESRS 2 reporting requirements.

### Governance

#### Disclosure in connection with ESRS 2 GOV 1 – The role of administrative, management and supervisory bodies

For this information, please refer to the corresponding section ESRS 2 GOV-1.

### Strategy

#### Disclosure in connection with ESRS 2 SBM-1 Strategy, business model and value chain

Many of SUSS's customer relationships have lasted for several decades. These relationships put SUSS in direction connection with the production processes of the leading chip manufacturers in the semiconductor industry, and position the tools in international cutting-edge research in the field of semiconductor development. In this environment, exceptional product quality is not only a unique selling point; it is also a guarantee of long-term customer satisfaction.

Consequently, for SUSS, customer satisfaction and product quality are directly linked; they are the strategic building blocks for success. For this reason, these topics are grouped together below.

By focusing on innovative solutions and high standards of quality, SUSS strengthens its customers' trust in the Group's reliability and capacity for innovation. This is directly reflected in consistent levels of customer loyalty and a positive impact on the entire business model.

SUSS's customer structure has already been described in section ESRS 2 SBM-1. SUSS tools are aimed at different sub-markets in which the Group's market position can vary greatly. But in every case, good customer relationships are essential to the Group's success.

SUSS builds on lasting customer trust—through integrity, open communication, and reliability—to ensure long-term customer loyalty and sustainable success. We enter into long-term, cooperative partnerships with suppliers to ensure that all products are delivered on time and in the highest quality. To ensure specific yet standardized processes in production, SUSS defines quality characteristics such as performance criteria and safety features, and verifies compliance. Motivated, well-trained employees are a central component of the quality strategy and play a key role in ensuring product quality. SUSS uses state-of-the-art technologies, strict quality controls, and optimized production processes to ensure first-rate quality in its products and services. Continuous improvement programs and international certifications (such as ISO 9001 and ISO 14001) confirm our commitment to the highest standards, bolster customer confidence, and burnish the Group's good reputation. Internal audits are carried out as part of the continuous improvement process. The implementation of individual processes is assessed on the basis of process performance.

Customer satisfaction and product quality have an impact on the SUSS value chain as a whole, and they play a particularly important role in the downstream value chain (i.e. in the context of product use). This also extends to the sales approach, with service and maintenance components increasingly accompanying the sale of tools.

The section on ESRS 2 provides an in-depth description of the disclosures required in ESRS 2, especially those for describing the most important product and service groups, the markets, the customer groups, the number of employees, and the legal frameworks (ESRS 2 SBM-1 § 40 a i-iv).

## Interests and views of stakeholders

### Disclosure in connection with ESRS 2 SBM-2

#### Interests and views of stakeholders

The views of stakeholders—especially those of customers—are of the utmost importance for the SUSS strategy and business model. The integrated management system and targeted stakeholder surveys have identified and evaluated the expectations, interests, and views of relevant stakeholders. These surveys serve as a basis for analyzing the downstream value chain and deliver valuable insights into the material concerns of our stakeholders. Ongoing dialogue with customers is crucial to our efforts to increase customer satisfaction over the long term and systematically optimize our product range.

The most important stakeholder group in connection with product quality and customer satisfaction is the customers, who primarily consist of companies in the semiconductor industry and research institutes. These customers are of crucial importance for the company's market position and its capacity to develop innovative products and services. Their requirements and feedback

are incorporated into strategic planning and process optimization on an ongoing basis.

We are continuously and actively engaged with customers, as they are one of our central stakeholder groups. These customers include international companies in the semiconductor industry as well as research institutes that use SUSS products and services in their processes. We also engage with customers in a structured, organized way via a range of different actions and via our local sales and service subsidiaries. Some of our most important tools are customer surveys, such as the "Customer Satisfaction Survey 2025," personal meetings across different levels, and workshops. The purpose of integrating customers into the process is to identify specific requirements and expectations at an early stage and address them in a targeted manner. In particular, this includes improving product quality, increasing customer satisfaction, and refining products. These actions are designed to bolster customer loyalty over the long term and to ensure that SUSS remains competitive. The results of engagement are systematically evaluated, and measures for improvement are introduced where necessary.

## Management of impacts, risks and opportunities

### Disclosure related to ESRS 2 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model

We identified the following impacts, risks, and opportunities in the materiality assessment.

Description	IRO	Value chain	Time frame
A fast-response service and highly reliable troubleshooting lead to a high level of customer satisfaction and loyalty.	Positive impacts stemming from business model	Downstream value chain	Short term
Competitive delivery times and/or compliance with promised delivery dates lead to customer satisfaction.	Positive impacts stemming from business model	Downstream value chain	Short term
Fulfilling customer expectations in terms of the quality/reliability/performance of a tool ensures high customer satisfaction and loyalty.	Positive impacts stemming from business model	Downstream value chain	Medium term
Low customer satisfaction leads to lower chances of being awarded a contract from this customer in the future, as well as lower chances of receiving contracts from other customers, as we will no longer be recommended. Overall, the result is lower sales/earnings and a worse market situation.	Risk stemming from strategy	Downstream value chain	Short term
Continuously providing high-quality products and services opens up the opportunity to positively influence SUSS's sales and competitive position as a result of increased customer loyalty.	Opportunity stemming from strategy	Own business activities	Short term

Stakeholder surveys in sales and product management were used to identify positive and negative impacts and serve as a proxy for the downstream value chains.

The integrated management system is used to continuously monitor and evaluate the potential impacts, risks, and opportunities associated with customer satisfaction and product quality.

Customer satisfaction and the quality of our products are key aspects for long-term growth and success at SUSS. Because these two issues are inextricably linked, they are always assessed together. Satisfied customers make a significant contribution to the development of our business, while high product quality is crucial for setting ourselves apart from the competition. Consequently, we consider this a material issue.

## Policies adopted to manage customer satisfaction and product quality

### Disclosure in connection with ESRS 2 MDR-P

## Policies adopted to manage customer satisfaction and product quality

**(ESRS 2 MDR-P § 65 a-c, f)** SUSS uses an integrated management system (IMS) manual that combines processes in the areas of quality, environment, health, and safety.

Strategies	Policy/description
1. Policy	Manual for the integrated management system (IMS)
2. Objectives and content	The manual serves as a central reference for all employees and helps to ensure that legal requirements, regulatory requirements, and customer requirements are systematically fulfilled. It also supports continuous improvements in all areas of the company and promotes a sustainable and efficient way of working. Objective: The aim is to provide a standardized structure for the integrated management system that covers quality and environmental requirements in accordance with the ISO 9001, ISO 14001, and ISO 50001 standards. The document serves as a rulebook and reference for all employees, facilitates internal and external audits, and ensures that the relevant processes, responsibilities, and measures for continuous improvement are clearly defined and comprehensible.
3. References to significant impacts, risks or opportunities	By implementing this manual, SUSS is addressing the material impacts, risks, and opportunities described in the disclosures on customer satisfaction and product quality in conjunction with ESRS 2 SBM-3.
4. Monitoring process	Annual external TÜV audits as part of the ISO 9001, 14001, and 50001 certifications ensure that the IMS is monitored, as do ongoing internal quality management audits. The focus here is on central business processes such as purchasing, facility management, production and logistics, which are assessed in terms of their compliance with SUSS quality requirements and analyzed for optimization potential.
5. Scope of the policy	This policy applies to all SUSS locations, business units, and processes worldwide. They combine processes that are essential for the company. The uniform structure combines quality requirements (focus: ISO 9001), environmental requirements (focus: ISO 14001), and energy management (focus: ISO 50001) in a central overarching system. External partners and suppliers are excluded, but they are obliged to comply with comparable standards as part of our supplier management.
6. Accountability for the policy	Top management at SUSS is accountable for the responsibilities in integrated management, defining the context of our activities, setting overarching objectives, and supervising the management system. Accountability can be expanded to include other levels of management; the managers' task here is to ensure that the responsibilities and authorizations for relevant roles within the SUSS Group are assigned, communicated, and understood.
7. References to standards	ISO 9001 certification ISO 14001 certification ISO 50001 certification
8. Inclusion of stakeholders	Key stakeholders are directly involved in the development of the manual, ensuring that their perspectives are taken into account. Employees receive regular training, and customers are involved by means of close collaboration and continuous dialogue on product quality, including agent interviews with the Senior Vice President Global Sales, Vice President Service, and Senior Vice President Business Unit ABS. Suppliers must meet certain standards of sustainability and ethics.
9. Availability of the policy for stakeholders	The manual is made available to all employees on the intranet to ensure that the guidelines and objectives are implemented in all areas of SUSS.

## Actions

### Disclosure in connection with ESRS 2 MDR-A Actions and resources in relation to material sustainability matters in connection with customer satisfaction and product quality

#### **(ESRS 1 AR2 b in conjunction with ESRS 2 MDR-A § 68 a, c, d)**

SUSS implemented a whole host of actions in the 2025 financial year to ensure high customer satisfaction and product quality. Central components here include the implementation of proactive quality controls and targeted customer communication. We make use of ongoing customer surveys and established complaint channels, as well as formal tools such as the “Customer Satisfaction Survey 2025” and regular review meetings. These actions allow us to identify potential problems at an early stage, systematically evaluate feedback, and derive appropriate measures for improvement.

We have defined clear requirements for our suppliers in order to safeguard quality along the entire value chain. We have a framework agreement in place with all suppliers requiring them to comply with defined quality standards, including a quality management system in accordance with ISO 9001 or a corresponding implementation plan. In addition, proof of ISO 14001 certification or completion of an ESH (Environment, Safety, Health) questionnaire is mandatory. Ongoing supplier inspections and evaluations help us ensure that these requirements are met and continuously updated and refined.

Another key area of action involves reviewing information about our products and services on an ongoing basis to ensure that it is accurate and relevant to customers’ needs. We also provide our employees with regular training to identify potential weak points during the development phase and prevent design errors. In this way, we increase the quality of both our products and our services.

In addition to the actions we have implemented to evaluate suppliers, we have an annual supplier evaluation system. We evaluate our suppliers based on five criteria—quality, logistics, purchasing, contracts, and sustainability—and develop specific actions to improve supplier performance based on the results of the evaluation.

The actions listed are intended to be long-term and are reviewed and refined at least once a year as part of strategic and operational planning.

**(ESRS 1 AR2 b in conjunction with ESRS 2 MDR-A § 68 b)** The actions outlined in ESRS 1 AR2 b in conjunction with ESRS 2 MDR-A § 68 a, c, d all apply to the downstream value chain and to customers as stakeholders, with one exception. In addition to customers, the actions in connection with ensuring suppliers’ quality standards also apply to the upstream value chain and to suppliers as stakeholders.

**(ESRS 1 AR2 b in conjunction with ESRS 2 MDR-A § 69)** No significant operational expenditures (OpEx) or capital expenditures (CapEx) were incurred in connection with the implementation of the actions outlined in Disclosure ESRS 1 AR2 b in conjunction with ESRS 2 MDR-A § 68 a, c during the reporting period.

**Disclosure in connection with ESRS 2 MDR-T  
Tracking effectiveness of policies and actions  
through targets in connection with customer  
satisfaction and product quality**

**(ESRS 1 AR2 b in conjunction with ESRS 2 MDR-M § 77; ESRS 2 MDR-T § 80)** We defined the following objective as the focus of our continuous improvement process and our efforts to ensure customer satisfaction. This is an annual target, which is why there are no reference values from previous periods for the key figure. The reference value is identical to the respective target value for the reporting year.

To date, no analysis of trends or significant changes has been conducted.

The objective is relative; it refers to the total number of customers surveyed in connection with service call-outs.

The objective was developed based on the materiality analysis; it addresses the issues of service quality and customer satisfaction, which were identified as material sustainability aspects. It is intended to manage the associated material impacts, risks and opportunities. The materiality assessment was carried out based

on dialogue with stakeholders (see section ESRS 2 SBM-2). The objective has not been adjusted since it was set; accordingly, there have been no changes to the underlying measurement methods. The department responsible for these objectives conducts an annual review to assess whether they have been achieved, or to what extent.

Key figure in relation to material sustainability aspect	Methods, significant assumptions and scope of the key figure	Definitions and descriptions of the key figure	Relationship of the key figure (target value) to the objective of the key figure	Target value 2025	Value achieved 2025	Achieved performance compared to the reference year
Customer Satisfaction Index (CSI) Service	Worldwide; the CSI reflects the quality of service; all customers who have had a service call-out are surveyed using a survey tool	The Customer Satisfaction Index (5-star rating) measures customers' satisfaction with the service on a scale of 1 to 5 stars.	Continuously improving and ensuring customer satisfaction is essential for enhancing company growth.	85.0%	92.0%	Target exceeded by 7 percentage points

## Annex


### Annex I: Disclosure ESRS 2 IRO-2.56

The following table lists the disclosure requirements that were complied with based on the double materiality assessment.

Disclosure Requirements	Page
ESRS 2 BP-1 – General basis for preparation of the sustainability statement	57
ESRS 2 BP-2 – Disclosures in relation to specific circumstances	57
ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies	59
ESRS 2 GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	62
ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes	64
ESRS 2 GOV-4 – Statement on due diligence	66
ESRS 2 GOV-5 – Risk management and internal controls over sustainability reporting	66
ESRS 2 SBM-1 – Strategy, business model and value chain	67
ESRS 2 SBM-2 – Interests and views of stakeholders	71
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	73
ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	75
ESRS 2 IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	78
ESRS E1 Disclosure related to ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes	64
E1-1 – Transition plan for climate change mitigation	80
ESRS E1 Disclosure related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	82
ESRS E1 Disclosure related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	75

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Disclosure Requirements	Page
ESRS E1-2 – Policies related to climate change mitigation and adaptation	83
ESRS E1-3 – Actions and resources in relation to climate change policies	85
ESRS E1-4 – Targets related to climate change mitigation and adaptation	86
ESRS E1-5 – Energy consumption and mix	88
ESRS E1-6 – Gross scopes 1, 2, 3 and total GHG emissions	90
ESRS S1 Disclosure related to ESRS 2 SBM-2 – Interests and views of stakeholders	71
ESRS S1 Disclosure related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	105
ESRS S1-1 – Policies related to own workforce	108
ESRS S1-2 – Processes for engaging with own workers and workers' representatives about impacts	112
ESRS S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	113
ESRS S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	115
ESRS S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	121
ESRS S1-6 – Characteristics of the undertaking's employees	123
ESRS S1-9 – Diversity metrics	125
ESRS S1-10 – Adequate wages	125
ESRS S1-11 – Social protection	125
ESRS S1-12 – Persons with disabilities	125
ESRS S1-13 – Training and skills development metrics	126
ESRS S1-14 – Health and safety metrics	127

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Disclosure Requirements	Page
ESRS S1-15 – Work-life balance metrics	127
ESRS S1-16 – Compensation metrics (pay gap and total compensation)	128
ESRS S1-17 – Incidents, complaints and severe human rights impacts	128
ESRS G1 Disclosure related to ESRS 2 GOV-1 – The role of administrative, management and supervisory bodies	59
ESRS G1 Disclosure related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	75
ESRS G1-1 – Corporate culture and business conduct policies	131
ESRS G1-2 – Management of relationships with suppliers	136
ESRS G1-3 – Prevention and detection of corruption and bribery	137
ESRS G1-4 – Confirmed incidents of corruption or bribery	139
ESRS G1-6 – Payment practices	140
Entity-specific disclosure: ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies	141
Entity-specific disclosure: ESRS2 SBM-1 – Strategy, business model and value chain	141
Entity-specific disclosure: ESRS 2 SBM-2 – Interests and views of stakeholders	142
Entity-specific disclosure: ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	143
Entity-specific disclosure: ESRS 2 MDR-P – Policies adopted to manage customer satisfaction and product quality	144
Entity-specific disclosure: ESRS 2 MDR-A – Actions and resources in relation to customer satisfaction and product quality	145
Entity-specific disclosure: ESRS 2 MDR-T – Targets in relation to customer satisfaction and product quality	146

## Annex II: Disclosure ESRS 2.56 – EU data point index

List of data points in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS 2 GOV-1 Board's gender diversity, Paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ( 5 ), Annex II		Yes	60
ESRS 2 GOV-1 Percentage of board members who are independent, Paragraph 21 (e)			Commission Delegated Regulation (EU) 2020/1816, Annex II		Yes	60
ESRS 2 GOV-4 Statement on due diligence, Paragraph 30	Indicator number 10, Table #3 of Annex 1				Yes	66
ESRS 2 SBM-1 Involvement in activities related to fossil fuels, Paragraph 40 (d) (i)	Indicator number 4, Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6), Table 1: Qualitative information on environmental risk, and Table 2: Qualitative information on social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to chemical production, Paragraph 40 (d) (ii)	Indicator number 4, Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, Paragraph 40 (d) (iii)	Indicator number 4, Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ( 7 ), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, Paragraph 40 (d) (iv)			Delegated Regulation (EU) 2020/1818, Article 12(1), Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS E1-1 Transition plan to achieve climate neutrality by 2050, Paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Yes	80
ESRS E1-1 Undertakings excluded from the Paris-aligned benchmarks, Paragraph 16 (g)		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Not material	
ESRS E1-4 GHG emission reduction targets, Paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment key figures	Delegated Regulation (EU) 2020/1818, Article 6		Yes	87
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), Paragraph 38	Indicator number 5 in Table #1 of Annex 1 and Indicator number 5 in Table #2 of Annex 1				Not material	
ESRS E1-5 Energy consumption and mix, Paragraph 37	Indicator number 5 Table #1 of Annex 1				Yes	88
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, Paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Not material	

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS E1-6 Gross Scope 1, 2, 3 and total GHG emissions, Paragraph 44	Indicators number 1 and 2 in Table #1 of Annex 1	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Yes	90
ESRS E1-6 Gross GHG emissions intensity, Paragraphs 53 to 55	Indicator number 3 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment parameters	Delegated Regulation (EU) 2020/1818, Article 8(1)		Yes	90
ESRS E1-7 GHG removals and carbon credits Paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material	
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks Paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II, Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, Paragraph 66 (a), ESRS E1-9 Location of significant assets at material physical risk, Paragraph 66 (c).		Delegated Regulation (EU) 2020/1818, Annex II, Delegated Regulation (EU) 2020/1816, Annex II			Not material	
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, Paragraph 67 (c).		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Not material	

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, Paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Annex II		Not material	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, Paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material	
ESRS E3-1 Water and marine resources, Paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material	
ESRS E3-1 Dedicated policy, Paragraph 13	Indicator number 8 Table #2 of Annex 1				Not material	
ESRS E3-1 Sustainable oceans and seas, Paragraph 14,	Indicator number 12 in Table #2 of Annex 1				Not material	
ESRS E3-4 Total volume of water recycled and reused, Paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material	
ESRS E3-4 Total water consumption in m3 per net revenue from own operations, Paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material	
ESRS 2 - SBM 3 - E4 Paragraph 16 (a) (i)	Indicator number 7 Table #1 of Annex 1				Not material	
ESRS 2 - SBM 3 - E4 Paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material	

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS 2 – SBM 3 – E4 Paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material	
ESRS E4-2 Sustainable land/agriculture practices or policies, Paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material	
ESRS E4-2 Sustainable oceans/seas practices or policies, Paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material	
ESRS E4-2 Policies to address deforestation, Paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material	
ESRS E5-5 Non-recycled waste, Paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				Not material	
ESRS E5-5 Hazardous waste and radioactive waste, Paragraph 39	Indicator number 9 Table #1 of Annex 1				Not material	
ESRS 2 SBM3 – S1 Risk of incidents of forced labor, Paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not material	
ESRS 2 SBM3 – S1 Risk of incidents of child labor, Paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not material	
ESRS S1-1 Human rights policy commitments, Paragraph 20	Indicator number 9 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				Yes	111
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, Paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		Yes	111
ESRS S1-1 Processes and measures for preventing trafficking in human beings, Paragraph 22	Indicator number 11 Table #3 of Annex I				Yes	111

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS S1-1 Workplace accident prevention policy or management system, Paragraph 23	Indicator number 1 Table #3 of Annex I				Yes	111
ESRS S1-3 Grievance/complaints handling mechanisms, Paragraph 32 (c), Indicator number 5	Indicator number 5 Table #3 of Annex I				Yes	114
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, Paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		Yes	127
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, Paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Yes	127
ESRS S1-16 Unadjusted gender pay gap, Paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		Yes	128
ESRS S1-16 Excessive CEO pay ratio, Paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Yes	128
ESRS S1-17 Incidents of discrimination, Paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Yes	128
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, Paragraph 104 (a)	Indicator number 10 Table #1 of Annex I and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art. 12 (1)		Not material	
ESRS 2 SBM3 – S2 Significant risk of child labor or forced labor in the value chain, Paragraph 11 (b),	Indikatoren Nr. 12 und 13 in Anhang I Tabelle 3				Not material	
ESRS S2-1 Human rights policy commitments, Paragraph 17 <sup>6</sup>	Indicator number 9 Table #3 of Annex I and Indicator number 11 Table #1 of Annex				Yes	129

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS S2-1 Policies related to value chain workers, Value Chain Paragraph 18 <sup>9</sup>	Indicators number 11 and 4 Table #3 of Annex 1				Yes	129
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, Paragraph 19	Indicator number 10 in Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art. 12 (1)		Not material	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, Paragraph 19 <sup>9</sup>			Delegated Regulation (EU) 2020/1816 of the European Commission, Annex II		Yes	129
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, Paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS S3-1 Human rights policy commitments, Paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material	
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, Paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art. 12 (1)		Not material	
ESRS S3-4 Human rights issues and incidents, Paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS S4-1 Policies related to consumers and end-users, Paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material	

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Disclosure requirement and related data point	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Page
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, Paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art. 12 (1)		Not material	
ESRS S4-4 Human rights issues and incidents, Paragraph 35	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS G1-1 United Nations Convention against Corruption, Paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Not material	
ESRS G1-1 Protection of whistle-blowers, Paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				Not material	
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, Paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816 of the European Commission, Annex II		Yes	139
ESRS G1-4 Standards of anti-corruption and anti-bribery, Paragraph 24 (b)	Indicator No. 16 in Appendix 1 Table 3				Yes	139

1 Verordnung (EU) 2019/2088 des Europäischen Parlaments und des Rates vom 27. November 2019 über nachhaltigkeitsbezogene Offenlegungspflichten im Finanzdienstleistungssektor (ABl. L 317 vom 9.12.2019, S. 1).

2 Verordnung (EU) Nr. 575/2013 des Europäischen Parlaments und des Rates vom 26. Juni 2013 über Aufsichtsanforderungen an Kreditinstitute und Wertpapierfirmen und zur Änderung der Verordnung (EU) Nr. 648/2012 (Eigenmittelverordnung) (ABl. L 176 vom 27.6.2013, S. 1).

3 Verordnung (EU) 2016/1011 des Europäischen Parlaments und des Rates vom 8. Juni 2016 über Indizes, die bei Finanzinstrumenten und Finanzkontrakten als Referenzwert oder zur Messung der Wertentwicklung eines Investmentfonds verwendet werden, und zur Änderung der Richtlinien 2008/48/EG und 2014/17/EU sowie der Verordnung (EU) Nr. 596/2014 (ABl. L 171 vom 29.6.2016, S. 1).

4 Verordnung (EU) 2021/1119 des Europäischen Parlaments und des Rates vom 30. Juni 2021 zur Schaffung des Rahmens für die Verwirklichung der Klimaneutralität und zur Änderung der Verordnungen (EG) Nr. 401/2009 und (EU) 2018/1999 („Europäisches Klimagesetz“) (ABl. L 243 vom 9.7.2021, S. 1).

5 Delegierte Verordnung (EU) 2020/1816 der Kommission vom 17. Juli 2020 zur Ergänzung der Verordnung (EU) 2016/1011 des Europäischen Parlaments und des Rates hinsichtlich der Erläuterung in der Referenzwert-Erklärung, wie Umwelt-, Sozial- und Governance-Faktoren in den einzelnen Referenzwerten, die zur Verfügung gestellt und veröffentlicht werden, berücksichtigt werden (ABl. L 406 vom 3.12.2020, S. 1)

6 Durchführungsverordnung (EU) 2022/2453 der Kommission vom 30. November 2022 zur Änderung der in der Durchführungsverordnung (EU) 2021/637 festgelegten technischen Durchführungsstandards im Hinblick auf die Offenlegung der Umwelt-, Sozial- und Unternehmensführungsrisiken (ABl. L 324 vom 19.12.2022, S. 1).

7 Delegierte Verordnung (EU) 2020/1818 der Kommission vom 17. Juli 2020 zur Ergänzung der Verordnung (EU) 2016/1011 des Europäischen Parlaments und des Rates im Hinblick auf Mindeststandards für EU-Referenzwerte für den klimabedingten Wandel und für Paris-abgestimmte EU-Referenzwerte (ABl. L 406 vom 3.12.2020, S. 17).

8 For the 2025 financial year, SUSS is utilizing a transitional provision set forth in Regulation (EU) 2025/1416 and is applying the ESRS S2 standard only to the limited extent permitted therein.

## The SUSS Group's Opportunities and Risk Report

Our corporate goals include the early and successful detection of opportunities, the identification and suitable assessment of risks, and the provision of an appropriate response. The goal of our risk management is to sustainably maintain and increase the enterprise value of SUSS in the long term.

We define opportunities and risks as follows:

- Opportunities are possible future developments or events that can lead to a forecast or target deviation that is positive for the Group over the short, medium, or long term.
- Risks are possible future developments or events that can lead to a forecast or target deviation that is negative for the Group over the short, medium, or long term.

The analysis and assessment of opportunities and risks for the Group is the subject of continuous review by the Management Board and the operative management team within the Group's internal risk management system in which risks are recorded.

However, based on an opportunity-oriented but risk-aware management approach, our goal is not to avoid all potential risks altogether. Rather, we aim to achieve a balanced ratio of risk avoidance, risk reduction, and controlled acceptance of risk. Awareness of risks should not impair the ability to identify opportunities and use them to increase the value of the Company for the benefit of its shareholders.

### Opportunities for the Group

SUSS's global business activities in a dynamic market environment are continually generating new opportunities that can support and advance our targeted growth. Therefore, the recognition and exploitation of these opportunities are among the key components of our corporate strategy. SUSS is represented in all relevant markets by its production, sales, and service subsidiaries and also works with external trade partners. Innovations, growing markets, an international presence, and a strong focus on service offer us opportunities to acquire new customers worldwide, enter into new partnerships, and participate in the growth of industrial markets in major and emerging economies. The opportunities described here apply to the entire SUSS Group.

### Market-related opportunities

**For SUSS, opportunities may arise from the general development of the semiconductor equipment market and the specific market segments in which our solutions are used.**

We develop tailored process solutions for our customers and construct complex tools for these. The markets we serve in the semiconductor equipment industry are subject to continuous change that is influenced by the type of data processing, information and communication technology, and developments in industrial applications, for example in robotics, IoT applications, or in the automotive sector. The global semiconductor industry is generally expected to grow in the years ahead. Experts at the Yole Group estimate that the global semiconductor industry will grow at an annual rate of 6.8% in the coming years and will generate more than one trillion US dollars in sales by 2030. We assume that the rising number of semiconductors produced, the increasing complexity of microchips, and technical trends such as the integration of different semiconductors in one package (chiplet architecture, 2.5D/3D integration) will also have a positive impact on demand for semiconductor equipment.<sup>1</sup>

<sup>1</sup> Source: YOLE: [\\$1 trillion by 2030: the semiconductor devices industry is on track \(2025\)](#)

Solutions developed by SUSS are used in specific application fields within the semiconductor value chain. We also expect demand from chip manufacturers for our current process solutions and those currently at development stage to increase in the coming years in the processing steps we have addressed. We estimate that our portfolio can serve average annual market growth up to 2030 at around 7%<sup>2</sup>.

Expansion of the infrastructure for the production of microchips for AI applications has been a key driver of demand development in our Advanced Backend Solutions segment since mid-2023. This is where our temporary bonding solutions and our UV projection scanner are used by leading manufacturers of high bandwidth memory (HBM) chips and in the leading packaging process for AI chip modules. The expansion of capacity for AI chip modules also indirectly impacts demand for our cleaning solutions for photomasks because leading memory chip manufacturers and contract manufacturers have to invest in additional frontend lithography capacity. Future market potential for the semiconductor industry, which arises from growing AI infrastructure, will largely depend on the further adaptation of AI applications in everyday life and in the professional environment. Yole experts continue to see AI applications as a key growth driver for the semiconductor industry until 2030.

2 Source: YOLE: \$1 trillion by 2030: the semiconductor devices industry is on track (2025)

Another market-related opportunity could be hybrid bonding – a bonding technology that is likely to be used in significantly more volume processes in the production of particularly high-performance logic and memory chips in future years. Our partnership with a specialist supplier enables us to offer our customers a fully integrated solution. In this context, we combine our partner's high-precision chip placement technology and the established expertise of SUSS in surface cleaning and activation in a single cluster. In addition, we aim to offer a stand-alone module for surface preparation to address customers who prefer modular solutions. Our portfolio also includes our own solution for wafer-to-wafer hybrid bonding as well as a combined solution that unites wafer-to-wafer and die-to-wafer hybrid bonding in a single tool. We can thus offer our customers the widest range of diverse integration applications.

In our coating systems product line, we are currently the only supplier able to provide customers with three coating methods from a single source: spin coating, spray coating, and inkjet. The inkjet printing process significantly reduces the consumption of process materials through the targeted application of materials, thereby improving our customers' environmental footprint. We expect this process to be increasingly used in semiconductor manufacturing for wafer and panel applications in the coming years. In economic terms, the technology enables our customers to operate

existing processes more cost-effectively and to establish new process combinations.

Meanwhile, in the Photomask Solutions segment, we are working intensively to reinforce our leading position in photomask cleaning for high-end applications by developing a new tool generation. In the mid-end segment, where market growth is likewise expected, we want to renew our portfolio by introducing a new solution and significantly expand our market share. We also plan to transfer our expertise in photomask cleaning to the wafer cleaning market that has not yet been addressed by us. We are developing a highly sustainable solution that will reduce or ideally replace the hazardous chemicals that have been used up to now to remove organic polymer materials. This should improve the environmental compatibility of our customers' production processes while significantly reducing their costs.

Direct and regular contact with partners, customers, and potential new customers is very important to us because this enables us to spot developments in the markets early on. We are therefore represented at all relevant fairs and technology forums of the international semiconductor industry in Asia, North America, and Europe. We use these platforms to present the latest technologies in our various product lines and to identify technological advances and new developments at an early stage.

## Strategic corporate and operational opportunities

### For SUSS, opportunities may arise from the implementation of the corporate strategy and the operating business.

In addition to the market opportunities presented, a wide range of opportunities arise from implementing the corporate strategy and from operational business that help us further develop our Company and, in particular, improve our profitability in the long term.

SUSS's corporate strategy aims to shorten development times and drive forward the transition to a small series manufacturer by focusing on relevant solutions and a modular platform approach. Successful implementation creates opportunities for SUSS. Specifically, we are working on increasing the commonalities of our tools. By doing this, we can improve production efficiency, facilitate the integration of external production partners, and thus increase the overall scalability of our business. This platform-based approach has been used for the development of new tool generations since 2023. The pilot project involves the development of the next imaging solutions, i.e. the next generation of mask aligners and UV projection scanners, which are set to be launched in 2026. Further product launches planned for the coming years will be based on the modularization strategy. Using our platform approach, we are working intensively to identify strategic suppliers

and manufacturing service providers in Europe and Asia and to commission them with the production of modules that can be integrated into our tools. This will allow us to increase our production capacity and enhance our flexibility during fluctuations in demand that are typical for the industry. All solutions based on the modular platform strategy are expected to have a better margin structure in the future than tools that are offered today.

An additional measure to increase the profitability of SUSS in the long term is the continued focusing of the product portfolio. Within our product lines – i.e. photomask solutions, imaging systems, coating systems, and bonding systems – we offer manual, semi-automated, and automated solutions. This allows us to reach a wide range of customers including market-leading high-volume chip manufacturers, small series producers, research institutes, and universities. We are setting priorities within our portfolio and increasingly concentrating on tools that are produced in higher volumes. In the years ahead, solutions that are no longer strategically relevant for SUSS will be removed from the portfolio. In the course of focusing the portfolio, we also decided to discontinue our used equipment business as of July 31, 2025. This means that, in the future, we will focus on the development and production of new, innovative solutions for the semiconductor industry.

To handle the targeted further sales growth, we obtained a larger production site in Zhubei (Taiwan) in 2025. At the new location, we have signed a long-term lease on a multi-storey building that will enable us to double our local production capacity compared to our previous site in Taiwan. In addition to this project, we are constantly evaluating the possibility of increasing our capacities for production and for research and development.

The increase in sales in recent years and the intention to continue on this growth path in the future ensures that the installed base, i.e. the number of tools installed at our customers' sites worldwide, is continuously increasing. We offer service contracts, warranty extensions, spare parts, and upgrades for these tools in the field. By managing this growing installed base even more consistently, we aim to significantly increase the share of sales generated by the high-margin service business in the coming years.

## Employee-related opportunities

**For SUSS, opportunities may arise from its well-trained and motivated employees.**

We regard ourselves as a medium-sized enterprise operating on a global scale. Our employees, who work every day on the development and production of our solutions and support the business activities of SUSS, open up opportunities for SUSS with their knowledge and specific skills. Our aim is therefore to attract new, motivated employees to the Company, to provide them with further training within the Company, and to keep their knowledge and skills up to date at all times.

To improve the involvement of all employees and ensure good, needs-based development, we place great emphasis in our corporate culture on giving all employees the opportunity to develop their potential.

Despite the size of our Company, flat hierarchies are important for us because they enable our employees to benefit from direct communication channels and quick decision-making processes. We believe that our corporate culture combined with our international alignment makes SUSS an attractive employer. We constantly review how we can improve the working environment for our employees. Our employee engagement score (EES), which we describe in the section entitled "Explanation of the Group's

internal control system", is a tool we use to measure employee satisfaction and to enable us to respond to changes.

Furthermore, by offering attractive remuneration that encourages individual commitment to SUSS, we help to ensure that we continue to attract motivated employees despite an increasing shortage of skilled workers. Our remuneration system includes a variable remuneration component for some of our employees, particularly managers. The amount depends on the level of target achievement. The targets are redefined each year and are based on financial and nonfinancial key figures. In addition, personal goals that are aligned with the Company's overall goals are agreed with employees. By integrating corporate objectives into individual employee remuneration, we create a financial incentive to actively contribute to achieving the objectives.

As a global technology company, SUSS relies on its employees to drive new product developments forward in a targeted manner so that we can meet the needs of our customers. We cultivate a culture of innovation within the Company and offer incentives to promote it. If an employee's invention is relevant to SUSS, the Company pays the inventor as part of the transfer of rights. Once a patent has been granted and we utilize the invention, we pay the inventor's fee in accordance with the statutory provisions. Our international presence allows us to find and recruit the best qualified candidates for SUSS worldwide.

## Opportunities through company acquisitions and the acquisition of parts of companies

**For SUSS, opportunities may arise from the purchase of companies and the acquisition of parts of companies.**

Apart from developing its own technologies, SUSS also sees opportunities to strengthen the Company through the acquisition of new business areas and technologies. We continuously monitor developments in the industry and explore opportunities to acquire companies or parts of businesses that are a good strategic fit with SUSS and our existing portfolio of solutions.

We analyze potential investments and companies with the aim of integrating them into the Group quickly and without any loss of profitability. The focus is on solution portfolios that complement our existing range appropriately or further consolidate our market position without conflicting with our chosen course of focusing our portfolio. In addition, acquisitions – particularly through the purchase of specialized companies or parts of companies – open up access to technological expertise, innovative products, and specific research and development know-how, which can be integrated into the Group in a timely manner and used to accelerate or further develop our product roadmaps.

Strategically, the acquisition of companies or parts of companies can further secure the competitiveness of SUSS in the long term. The acquisition of established expertise can strengthen the market position, while the acquisition of high-growth business areas contributes to the diversification of the solutions portfolio and increases SUSS's resilience to economic and cyclical industry fluctuations.

Overall, company acquisitions can form an important basis for a sustainable increase in value if the acquired solutions are successfully integrated and further developed in a targeted manner. SUSS has already successfully acquired and developed companies and parts of companies in the past.

## Opportunities from the increasing geographical diversification of the customer base

**For SUSS, opportunities may arise from the increasing geographical diversification of our customers.**

For some years now, we have observed that our customers have been opening new locations in markets that were previously not the focus of their production activities. These include, for example, the US, Japan, and the European Union, which have each launched their own support programs for the industry. However, progressive regional diversification can also be observed in Southeast Asia. New investments are also increasingly being

made outside the previously strongest regional markets, namely Taiwan, Korea, and China. Additional capacities are being created in Japan, Singapore, and Malaysia, for example. The ongoing geographical diversification of the customer base in the semiconductor industry may open up additional opportunities for SUSS.

As industry-leading semiconductor manufacturers build up and expand their production capacities in North America, Europe, and Asian countries outside their existing production centers, the need for modern production equipment across different geographical locations is increasing. This enables a broader regional distribution of sales and at the same time reduces dependence on individual markets or customer regions. The adaptation of global supply chains, industrial policy initiatives, and support programs as well as increasing investment in regional semiconductor production can create additional sales potential in several regions of the world at the same time. With its global positioning, production sites in Europe and Asia, and its own sales and service branches in the semiconductor industry's most important sales markets, SUSS can benefit from regional diversification in the long term.

Overall, the increasing geographical diversification of customers can help to strengthen the resilience of the business model, cushion cyclical fluctuations in individual markets, and support sustainable growth in a semiconductor market that is becoming increasingly globalized but at the same time regionally differentiated.

## Overall view of opportunities

SUSS is characterized by a high level of innovation and a strong position in the global semiconductor industry. Thanks to its clear strategic focus, the Company is able to continuously develop its existing solutions portfolio in close coordination with customers and oriented to future technological requirements. SUSS is well positioned in the addressed markets and process steps. Strategically and operationally, the Company has been aligned with the expected further growth through the consistent focusing of the portfolio, implementing a modular platform strategy, and expanding production capacity in Taiwan. Against this backdrop, SUSS is confident that it will be able to successfully exploit opportunities that arise thanks to the high innovative capacity of its employees and the Company's strong earning power and will continue to develop the company sustainably, including with new regional focus areas.

## Risk management

### Fundamental principles of risk management<sup>3</sup>

SUSS has a risk management system (RMS) in place that includes a compliance management system (CMS) and an internal control system (ICS). An internal audit department has also been established at SUSS. The business activities and risk position of the SUSS Group were taken into account in the design and implementation of the risk management system, the internal control system, and the internal audit department. The systems are updated regularly, optimized, and adapted to reflect changes if necessary. The named and implemented systems are regularly assessed for adequacy and effectiveness by the Management Board, the Audit Committee, and the Supervisory Board.

The Management Board has set up the management systems that are described in the following sections and reviews them regularly. The tools used for this purpose comprise internal monitoring, reviews by Internal Audit and/or external auditors, and findings from audit procedures regarding the risk management system. The Management Board and the Audit Committee receive regular reports on the findings of such audits.

As of the reporting date, in all material respects taking into account the scope of business activities and the Company's risk situation, there are no indications that the governance systems referred to above are inappropriate or ineffective.

Notwithstanding this, there are limitations to the effectiveness of any risk management and control system. No system, even one that has been judged to be appropriate and effective, can guarantee that all risks that occur will be detected in advance or that every possible violation of the process is ruled out under all circumstances.

The Audit Committee of the Supervisory Board of SUSS MicroTec SE also regularly addresses the corporate governance systems implemented by the Management Board and reviews their appropriateness and effectiveness. In the following, we describe the risk management system (RMS), the compliance management system (CMS), the internal control system (ICS), and the internal audit system (IAS) at SUSS.

### Description and essential characteristics of the Group-wide risk management system

The risk management system is a component of corporate management for recognizing and controlling risks and for fulfilling legal requirements. The risk management system at SUSS is based on the internationally recognized COSO model (Committee of Sponsoring Organizations of the Treadway Commission). The

scope of consolidation for risk corresponds to the Group's scope of consolidation. In addition to risk management, the RMS also encompasses the CMS. The risk early warning system for the early identification of risks that could jeopardize the Company's continued existence is also part of the Group-wide risk management system. In addition to short-term and operating risks, risk management at SUSS covers long-term and strategic developments that may have a negative impact on business development. This also includes ESG risks, that is, risks related to environmental, social, and governance matters.

The organization of the risk management system is aligned with the functional and hierarchical structure of the Group. The Risk Management Officer reports directly to the Group's Chief Financial Officer and provides the Management Board with an update on the risk situation at least every three months. Any newly identified and existing risks in the risk early warning system are discussed each quarter at the meetings of the Risk Management Committee, which was established for this purpose. This includes a review of whether all relevant risks have been recorded and suitable countermeasures defined. In addition to the regular risk reporting, processes have been set up to ensure that significant new or changed risks are reported to the Management Board on an ad hoc basis without delay (ad hoc risk reporting).

<sup>3</sup> Note: This information is considered "non-management-report information" and is excluded from the auditor's review of the content of the consolidated management report.

The Risk Management Committee is made up of the senior executives responsible for business and functional areas as well as the Management Board. One of the Committee's tasks is to discuss and review the risks and countermeasures identified by the risk officers. As a rule, the results are presented to the Audit Committee and the Supervisory Board each quarter, but once a year at a minimum.

With the support of external experts, SUSS's risk management system is also analyzed from time to time in addition to the annual internal reviews to identify areas of potential improvement, most recently in 2023. The structure of the system, risk identification, and risk assessment were examined, among other things. The external audit confirmed that the implemented risk management system complies with regulatory requirements. Suggestions and proposals for further development were also identified, which we adopted, adapted to our organization, and implemented accordingly.

The Group's quality management is an important element for the early detection of risk. The large production sites in Germany are certified in accordance with DIN EN ISO 9001, which confirms reliable, process-oriented, and system-oriented quality management. Clearly structured and documented processes within the

framework of quality management ensure transparency and, for most production customers, are a prerequisite for the successful marketing of our tools and solutions.

### **Risk identification**

Within the framework of a structured process, all risks identified by those responsible for risk are recorded and evaluated quarterly. The Risk Management Officer supports those responsible for risk in this process. The identified and assessed risks are managed using special software. The Risk Management Officer processes the relevant information. Material risks, trends in risk development, measures and their impact, and current issues are discussed and critically assessed at the regular quarterly meetings of the Risk Management Committee. The results of the overall process are approved by the Risk Management Committee. Risk reports are then prepared, in which the risks are presented.

Risks that suddenly arise are also required to be reported immediately to line managers, to the Group's central risk management, and subsequently to the Management Board. Once the report has been received, the risk is promptly assessed with regard to its potential impact. Depending on the assessment, countermeasures are taken, responsibilities are defined, and a monitoring process is set up.

Workshops are organized for all risk managers in the Group, focusing primarily on future developments alongside discussions of past events. Moreover, the workshops serve to ensure that uniform evaluation principles are maintained throughout the Group, which is particularly important for new employees who are involved in risk management as risk officers.

### **Risk assessment**

Risks are initially assessed by indicating the maximum estimated loss amount if no countermeasures are taken. On this basis, the risk value is determined by including a probability of occurrence, with the risks being assessed using a simple distribution or a triangular distribution. For each risk, one or more countermeasures are defined as part of the (net) risk assessment and entered into the software. The effects of the measure are considered, and all risks are presented with a net value. The indication of the risk value pertains to the next 12 or 24 months in each case.

Using a risk matrix, the identified risks are categorized into three different levels of risk severity, with due consideration given to both the potential amount of damage and the probability of occurrence. The defined risk severity categories (level of impact) are revised as necessary. After the final adjustment, risks starting at a damage amount of €20 million – as measured by the impact

on earnings and/or level of liquidity outflow – are deemed to be “a going concern risk”.

The combination of the probability of occurrence and the level of impact determines which risk categories are regarded as material from the Group’s perspective. A distinction is made between low risk, medium risk, and high risk.

This risk assessment method categorizes only medium and high risks as material.

Risk assessment		Likelihood				
		Very low	Low	Medium	High	Very high
		0% to ≤5%	< 5% to ≤10%	< 10% to ≤50%	< 25% to ≤50%	< 50% to ≤100%
Amount of damage						
Existential	> €20 million	High	High	High	High	High
Critical	> €5 million to ≤ €20 million	High	High	High	High	High
Serious	> €2.5 million to ≤ €5 million	High	Medium	Medium	Medium	High
Marginal	> €0.5 million to ≤ €2.5 million	High	High	Medium	Medium	Medium
Negligible	€ 0 to ≤ €0.5 million	High	High	High	Medium	Medium

■ Low 
 ■ Medium 
 ■ High

### Risk management

Depending on the type of risk and the amount of the assessment, measures for avoiding and mitigating risk are taken on a tiered basis. In doing so, risk management is always geared toward an opportunity-based, corporate handling of risks.

Risks mitigation and the implementation of countermeasures are consistently carried out and followed up. The risk officers and/or reporting units are obligated to develop and implement strategies to combat known risks. For risk management, they involve other organizational units as required.

The Company faces general and specific risks arising from its global activities in the high-tech field. The Management Board has taken appropriate measures to monitor risks in order to identify at an early stage any developments that could threaten the continued existence of the SUSS Group.

## Description and essential characteristics of the Compliance Management System (CMS)<sup>4</sup>

SUSS has laid the foundation for compliance with legal provisions and self-imposed standards of conduct by implementing a Group-wide compliance management system. The CMS aims to systematically prevent violations within the Group, to detect them if they occur, and to sanction any identified violations accordingly.

The CMS is based on our compliance principles, which have been implemented throughout the Group. These include, in particular, regulations on equal treatment and protection (e.g. occupational safety, responsibility within the supply chain), respect and integrity (e.g. anti-corruption, fair competition, foreign trade law), transparency and reliability (e.g. reporting and communication, proper accounting, data protection), and environmental and social responsibility.

The CMS is regularly analyzed for completeness, relevance, and necessary adjustments. The compliance risk analysis, which was repeated in 2025, also examined whether and what specific need there was to further develop the CMS and corresponding recommendations were made. In 2025, the risk analysis was

conducted with the help of internal resources and supported by an external service provider. The recommendations made on the basis of the risk analysis are consistently taken into account and implemented as part of internal planning for the ongoing development of the CMS.

The CMS is implemented by the central compliance organization, which is managed by the central Compliance Officer function. The Compliance Officer reports directly to the Management Board. The compliance organization also includes a Compliance Committee, which is made up of relevant key roles and provides a platform for discussing compliance issues across all functions with a view to developing various aspects of the system, such as policy updates.

Employees and external third parties can use an IT-based whistleblower system and other reporting channels to provide information about legal violations within the Company and do so anonymously if they choose. Indications of compliance incidents are investigated in a defined and objective process. All reported violations are systematically investigated within the framework of the CMS and penalized where appropriate and necessary.

Our compliance principles are taught in mandatory training sessions around the world.

## Description of the essential characteristics of the internal control system (ICS)<sup>4</sup>

The purpose of the ICS is to ensure that business activities are carried out properly, financial reporting is transparent, and legal, regulatory, and internal requirements are complied with. To achieve this goal, potential risks are identified and assessed, and internal controls are introduced if deemed necessary.

Our internal control system includes regulations, measures, and procedures that ensure the reliability of financial reporting and operational processes. In addition to the SUSS Group's accounting manual, there are a number of guidelines and work instructions for operational segments in which individual process steps, roles, responsibilities, and controls are defined. To minimize risks, as many manual controls as possible are being replaced by system-based controls. The ICS at SUSS is continually expanded and further developed.

The ICS is based on the COSO (Committee of Sponsoring Organizations of the Treadway Commission) framework. This is where controls are documented for each process in specific risk control matrices within the area of application. The ICS has been combined with risk management in a single function since spring 2024. The review of the ICS and internal controls with regard to design and effectiveness is carried out by the ICS Officer or increasingly by the control and process officers, and also as part of the individual audits by Internal Audit.

<sup>4</sup> Note: This information is considered "non-management-report information" and is excluded from the auditor's review of the content of the consolidated management report.

## Description of the essential characteristics of the internal control and risk management system relevant for the consolidated financial reporting process in accordance with Sections 289 (4) and 315 (4) HGB

The accounting-related risk management system is designed to minimize the risk of false statements in external financial reporting, that is, in the consolidated financial statements, the annual financial statements, and the combined management report. As a first step, it serves to ensure the identification, evaluation, and subsequent restriction and review of known risks in the accounting process and aims to ensure the regulatory compliance of external financial reporting. The purpose of the accounting-related ICS is to ensure with sufficient certainty that the annual and consolidated financial statements and the management report conform to regulations despite identified risks in financial and nonfinancial reporting.

The preparation of the consolidated financial statements is supported by uniform, standardized reporting and consolidation software that includes extensive inspection and validation routines. Accordingly, the accounting-related internal control and risk management systems envisage preventive checks as well as retrospective detection. This includes IT-supported and

manual reviews in the form of regular sampling-based and plausibility checks; various risk, process, and content-related checks in the Company's segments; the establishment of functional separation and predefined approval processes; the consistent implementation of the dual control principle for all key accounting-related processes; and strictly controlled access rules for our IT systems in order to prevent unauthorized access to accounting-related data.

SUSS MicroTec SE employs a Group-wide accounting manual to ensure that accounting principles are applied consistently. The accounting manual is based on IFRS financial reporting standards as they are required to be applied in the EU and is the basis for the accounting process at all Group companies. Transparent and structured guidelines for all employees are intended to reduce the risk of inconsistent accounting practices within the Group. The subsidiaries are subject to certain mandatory guidelines regarding reporting and the scope of disclosure. The central Finance and Controlling departments monitor compliance with reporting obligations and deadlines.

Accounting at the subsidiaries is performed locally and supported by external accounting and tax advisory firms. The accuracy and reliability of the individual financial statements submitted by the subsidiaries are reviewed at the Group level. The data

processing systems employed are protected from misuse through appropriate authentication principles and access restrictions. Authorizations are reviewed regularly and updated if necessary.

The Management Board of SUSS MicroTec SE is responsible for the establishment and effective maintenance of suitable controls over financial reporting. At the end of each financial year, the Management Board evaluates the appropriateness and effectiveness of the internal control system. The Management Board has no reason to believe that the internal control and risk management system is inappropriate or ineffective with regard to the accounting process.

The Audit Committee of the Supervisory Board of SUSS MicroTec SE also regularly reviews the internal control and risk management systems implemented by the Management Board with regard to the accounting process. It assesses their appropriateness and effectiveness as part of the structural and functional review.

## Description of the essential characteristics of the internal audit system (IAS)<sup>5</sup>

The function of Internal Audit at SUSS MicroTec SE is to provide independent and objective auditing and consulting services aimed at creating added value and improving business processes.

Internal Audit helps SUSS to achieve its objectives by utilizing a systematic and disciplined approach to evaluate and improve the effectiveness of controls and internal processes.

The audits are carried out in accordance with the Internal Auditing Standards published by the Institute of Internal Auditors (IIA) and the German Institute of Internal Auditing (DIIR).

The audit plans are prepared on the basis of a risk-based approach. When conducting the audits, external service providers are called in to provide support as needed, such as if special expertise or language skills are required. In the financial year 2025, audits were carried out on various subsidiaries and individual Group-internal processes. In addition, follow-up audits were performed to ensure that findings from previous audits had been

<sup>5</sup> Note: These disclosures are disclosures that are not normally part of the management report. They are exempt from the auditor's audit of the content of the combined management report.

addressed. Internal audit findings are regularly reported to the full Management Board and to the Audit Committee, which in turn informs the Supervisory Board.

## Risks for the Group

The risks relevant to the Group were continuously analyzed and updated in the 2025 financial year. Group risks are assigned to four overarching risk categories. The four overarching risk categories comprise:

- Strategic risks
- Operating risks
- Financial risks
- Legal risks, compliance risks, social risks, and governance risks

We consider individual risks within the risk categories. The description of risks is summarized by category. Risks that have been assessed as at least "medium" in terms of severity are presented in a separate section within the respective category as individual risks under a separate heading. All risks rated as "low" are summarized in the explanation of the respective risk category. The risks of SUSS MicroTec SE are essentially the same as those of the SUSS Group.

## Strategic risk category

As risks in the strategic risk category, we analyze the competitive environment, risks from the customer structure, risks from the industrial cycle, risks from the effects of climate change, and risks from the political and economic environment (geopolitical risks).

Under risks from the competitive environment, we cover the international competitive environment and competitive conditions. New or changed developments in SUSS's core markets may lead to an adjustment of our corporate strategy. In 2025, there were no specific risks arising from the competitive environment that could have a significant impact on our business. We continuously monitor competitive, market, and industry information to recognize any changes in the competitive environment early on and react accordingly.

SUSS supplies a large number of customers from the global semiconductor industry and from research and development facilities. However, there are customers who individually contribute more than 10% to Group sales in a financial year (see Note [\(38\) Segment Reporting](#)). Our production capacities are primarily geared to our key customers. However, if these capacities were not fully utilized by our customers, there is a risk that free capacities cannot be used for other customers in the short or medium term. We minimize this risk by regularly exchanging information with selected

key customers about their tool needs. SUSS has only a few customers in certain application markets. A reduction in orders from existing customers or the loss of a key customer could prevent further expansion of the business in these specific markets and lead to a loss of market share.

The risks arising from global climate change could also affect our Company in the long term. Increasing heat or storms in particular can lead to higher building maintenance costs, higher energy costs, and costs for adaptation measures. We regularly conduct energy audits at our production sites also to determine how buildings can be adapted to cope with extreme weather conditions.

As a supplier to the global semiconductor industry, SUSS may be exposed to risks arising from geopolitical tensions and macro-economic developments. Due to the strong international network of semiconductor supply chains, local conflicts or geopolitical tensions in the form of restrictions on the movement of goods and services or even armed conflicts can also affect access to individual sales markets and customers of SUSS. For example, Taiwan has a key position in the global semiconductor industry due to its significant market share in advanced semiconductors. Changes to Taiwan's current political status could therefore have

a significant impact on the global semiconductor industry, which would also affect SUSS. In response to geopolitical risks, SUSS has developed a strategy that allows us to relocate the production of our solutions to other locations if necessary and to establish appropriate supply chains there. Economic risks in the form of a regional or global slowdown in economic growth also have the potential to negatively impact the development of SUSS due to lower demand for semiconductors.

As of the balance sheet date, the risks in the strategic risk category were rated as "low".

### Operational risk category

In the operational risk category, we consider risks that are associated with our operating activities. As of the balance sheet date, three risks were rated as "medium" for the SUSS Group. Other risks that we consider in this category and describe in the following paragraphs are supplier risks, the risk of insufficient research and development activities or successes, the risk of inadequate data security certification, the risk of loss of expertise, risks due to the shortage of skilled workers, the risk of absenteeism due to employee injuries, and the risk of underutilization of production capacity.

SUSS depends on key suppliers for individual components. To further reduce this risk, strategic purchasing was expanded in terms of personnel to open up alternative supply sources together with our engineering experts (dual sourcing). A reliable and effective supply chain for materials, components, and parts is essential for our production. Supply bottlenecks and capacity limitations in the supply chain could not only lead to production bottlenecks and delivery delays but also result in additional costs. SUSS currently estimates the risk as low overall, given the countermeasures it has adopted. However, an abrupt change in the geopolitical environment could have the potential to alter the risk assessment significantly.

As part of our business activities, we purchase goods and services from suppliers in Germany and abroad. There is a risk that suppliers or upstream stages of the value chain may violate human rights or labor law standards. If such circumstances become known, there may be negative consequences for SUSS. These include a negative perception by customers, business partners and investors, but also legal disadvantages due to the breach of statutory due diligence obligations and economic disadvantages due to the selection and qualification of new suppliers. We try to minimize the risks from the supply chain with appropriate

supplier management regarding the selection and evaluation of suppliers and controls.

We operate in a highly innovative industry. Insufficient research and development activities and related expenditure may jeopardize long-term competitiveness, innovative strength, and market position. SUSS runs the risk of losing its relevance as a solution provider for its customers. If expenditure on research and development is too low, this can lead to technological developments and changing customer requirements not being recognized and addressed in good time. This is one of the reasons why we have set ourselves an ambitious target of 11% for our research and development cost ratio, which we aim to achieve in the long term by 2030.

Due to changes in requirements for the certification of our information security systems, there is a risk for SUSS that customers may postpone orders or not place any further orders with SUSS. We are currently working on implementing the certification requirements and initiating the certification process.

Our employees are a valuable resource and many of them have extensive specialist knowledge. There is a risk that knowledge and expertise will be lost when long-serving employees leave the Company. To counteract this risk, we have launched a program in which we identify critical positions, shape the transfer of knowledge, and establish a succession planning process for all critical positions.

SUSS is dependent on qualified specialists and managers. Due to demographic change and increasing competition for qualified staff, there is a risk that vacancies cannot be filled with suitable staff, or cannot be filled at short notice. To counter this risk, we use various measures to recruit and retain staff. This also included the continuous development of SUSS's attractiveness as an employer through training and development programs and employee benefits.

We have production sites in Germany and Taiwan, the capacity utilization of which depends on demand development and order intake. Due to changing customer requirements and market fluctuations, there is a risk that existing production capacities cannot be fully utilized. The coverage of fixed costs decreases accordingly. We counteract potential underutilization by using flexible working capacities, which allow us to adjust production capacities to the order volume.

Downtime could result from accidents at work and injuries to employees. Downtime may lead to delays in production, which in turn can affect SUSS's business development. We currently have a very low accident rate. We are actively working to minimize downtime due to injuries by providing training and instruction, which we adapt as needed depending on the field of activity within the Company.

In addition to these risks, which were assessed as "low" as of the balance sheet date, the following three risks were assessed as "medium".

### Risk due to IT failure

SUSS is dependent on the availability and functionality of its IT systems. A failure of IT systems or key subsystems due to criminal activity or cybercrime can have a significant impact on business processes and lead to production downtime, data loss, and damage to the IT infrastructure. To limit this risk, we are investing in a well-developed IT infrastructure and believe that we have taken adequate precautions to prevent data manipulation, data loss, and data misuse. Furthermore, we routinely invest in new hardware and software in order to minimize the likelihood that IT systems and software solutions will fail. We protect our IT systems from unauthorized access and damage using virus scanners and antivirus software programs that are continually updated. Nevertheless, we cannot rule out the possibility of data manipulation, data loss, leakage of information, or data misuse in isolated cases. It is also conceivable that new viruses, ransomware, and trojans that are not detected by our security programs could penetrate our IT systems. The problem is exacerbated by the increasing use of mobile devices, such as laptops and smartphones, that access our corporate network. In order to minimize the risk of unauthorized access to our corporate network, Group-wide guidelines for mobile device usage have come into force. In addition, we regularly provide our employees with training and

raise their awareness of how they should handle Company information and be alert to potential threats and cyber risks. Despite the countermeasures, impacts on the development of SUSS cannot be ruled out.

The probability of occurrence of the risk was assessed as “low” as of the balance sheet date. The amount of damage was assessed as “critical”. Overall, the risk was assessed as “medium”.

### Production and quality risks

Risks could arise relating to product quality. SUSS products are regularly analyzed, controlled, and optimized using a comprehensive risk and quality management system. Nonetheless, due to the growing complexity of the tools, there is a risk that quality defects will only be identified at the commissioning and process qualification stages, resulting in liability risks for SUSS.

Furthermore, delays in production, especially for newly developed tools, may lead to customers withdrawing or canceling orders. In addition, if the supplied solution does not meet the contractual performance parameters, customers can insist on the tool being repaired or taken back. Delays in commissioning tools and low machine availability for our customers can lead to a drop in

customer satisfaction. There is also a risk that SUSS could miss out on follow-up orders. This creates production and quality risks for SUSS. In response, we set up a cross-departmental task force if necessary to analyze and resolve the causes of the defects in close cooperation with our customers.

There is a risk that the ventilation systems for our cleanroom production areas in Sternenfels, Garching, and Zhubei (Taiwan) could fail. As we manufacture our solutions under cleanroom conditions at all our sites, we have to stop work if the ventilation systems fail. Due to the loss of production capacity, there is a risk that delivery dates will be postponed or that customers will turn to competitors. Through predictive maintenance, we try to keep the operational readiness of the ventilation systems high and avoid failures.

There is a risk that a failure of the power and heat supply could lead to business interruptions. Here, too, there is a risk that delivery delays may occur due to the interruption of production, which could lead to a deterioration in the customer relationship. As part of our business continuity management, we have taken measures to minimize downtime as much as possible and make up lost time.

The probability of occurrence of production and quality risks was considered on an aggregated basis and is assessed as “low” as of the balance sheet date. The aggregate amount of damage was classified as “critical”. Overall, the risks are classified as “medium”.

### Risks due to disasters (natural disasters)

There is a risk of disruptions to operations due to natural disasters. These are assessed as individual risks at all locations and aggregated and presented in risk management. All three SUSS production sites are exposed to the risk of business interruption due to fire and water (heavy rain, flooding). There is an earthquake risk in particular at our locations in Taiwan and Japan. In the event of a disruption to operations due to a major damage event, SUSS faces the risk of customers turning to competitors because of postponed delivery dates or an inability to deliver. This may result in lost order intake and a decline in sales. Direct damages to buildings and loss of earnings due to a disruption in operations are covered by corresponding insurance policies. We also perform regular safety inspections. Since SUSS has several locations that can make up for production capacity shortfalls if necessary, the probability of such losses is considered low.

As with the production and quality risks, there is a risk that a power and heat supply failure could lead to business interruptions and delivery delays. Our business continuity management measures are also effective here. The risk of disasters was considered in aggregate for all locations. The total amount of damage of the risks was therefore assessed as “critical”. Probability of occurrence was rated as “very low”. Overall, the risk was therefore rated as “medium”.

### Financial risks

In the financial risk category, only the foreign currency risk was reported as of the balance sheet date, and rated as “medium”. Further information on financial risks can be found in Note (35) of the Notes to the consolidated financial statements.

### Foreign currency risks

In general, fluctuations in the currency market can have both a positive and a negative impact on SUSS's sales and earnings. Changes in the value of the euro, particularly against the US dollar, can influence sales and achievable margins. Appreciation of the euro against the US dollar would have negative effects. SUSS transacts business only to a very limited extent in Asian currencies (Japanese yen, Taiwanese dollar, Singapore dollar, South Korean won, and Chinese renminbi). However, the Group subsidiaries located in Japan, Taiwan, Singapore, South Korea, and China have euro- and US dollar-denominated receivables from customers and other SUSS companies. Depending on the size and due date, significant currency losses can arise for the Group in the valuation of these receivables in the respective currency.

In the ordinary course of business, SUSS is exposed to foreign currency risks as a result of its international orientation. No derivative financial instruments are currently used for currency hedging. The currency risk is mainly limited by natural hedging by taking into account opposing cash flows in the same foreign currency. This mainly relates to US dollar transactions, where sales

and corresponding purchases of raw materials and supplies partially offset each other. The remaining risk arises from exchange rate fluctuations. The probability of occurrence was assessed as “medium” and the amount of damage as “marginal”. Overall, the risk was assessed as “medium” as of the balance sheet date.

### **Legal risks, compliance risks, social risks, and governance risks**

In this risk category, the risk of violations of laws and regulations (including sustainability regulations), the risk of unethical behavior (compliance risks), the risk of changes in export conditions and customs regulations, and the loss of expertise and protection of intellectual property are assessed.

In its business activities, SUSS is subject to regulatory requirements in various countries. Violations of the applicable laws and regulations can lead to sanctions such as fines, back taxes, liability claims, or restrictions on business activities, which can affect the development of SUSS. The legal department, with the help of external legal advisors, if necessary, supports SUSS worldwide in

avoiding violations through an effective compliance management system, regular employee training, internal controls, and the monitoring of relevant legal developments.

There is a risk that individual misconduct by employees, executives, or management could have negative legal, financial, or reputational consequences for SUSS as unethical business behavior. If SUSS were to be found guilty of unethical behavior, this could lead to the loss of orders or the termination of customer relationships. SUSS has set up a CMS which aims, among other things, to ensure sustainable and lawful conduct by its managers and employees. To prevent risks, regular compliance training is conducted which is mandatory for all employees.

We supply our solutions to customers worldwide. Our international business activities give rise to risks resulting from changes in the framework conditions for exporting or importing our solutions. These include, in particular, stricter or extended export control regulations, sanctions regulations, customs duties, or embargoes. The changed requirements, such as those recently introduced

by the US, can lead to delays and restrictions on deliveries as well as increasing approval requirements. To identify the negative effects of changing framework conditions for exports at an early stage, SUSS monitors changes to framework conditions with the support of external consultants and, through organizational measures, strives to ensure delivery ability in accordance with the regulations and the requirements of our customers.

SUSS is exposed to risks arising from the inadequate protection of intellectual property and information security. The Group relies on the effective protection and enforcement of intellectual property (IP) rights and the security of confidential data in order to protect its technological developments, products, and processes. Infringements of information security and IP rights (patents, know-how, or trademarks) by third parties can have a negative impact on the development of SUSS. In addition, inadequate information security measures can lead to data loss, system failures, cyber-attacks, or unauthorized access to confidential information.

The Group counters these risks through IP rights protection, sensitive data encryption, IT security guidelines, internal controls, and regular employee training. Despite these measures, it cannot be ruled out that violations of IP rights or security incidents may occur, which could have an impact on the development of SUSS.

As of the balance sheet date, there was no single risk rated as “high” or “medium” in the category of legal risks, compliance risks, social risks, and governance risks.

### **Overall assessment**

As of the balance sheet date, the SUSS Group had not identified any risks that could individually or collectively jeopardize the continued existence of the Group. The identified risks are continuously monitored by the implemented risk management system and, where possible, limited by suitable measures. Overall, there were individual changes in the assessment and presentation of the risks described compared to the previous year. The overall risk situation has not changed significantly compared to the previous year. The continued existence of the Group is not endangered from a material assets and liquidity point of view.

## Report of post balance sheet events

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On January 19, 2026, SUSS announced that the Management Board contracts of Burkardt Frick (Chairman of the Management Board, CEO) had been extended until December 31, 2030, and of Dr. Cornelia Ballwießer (Chief Financial Officer, CFO) until June 30, 2028.

In February 2026, SUSS concluded a syndicated loan agreement worth € 115.0 million, which is divided into a revolving cash credit line (€ 85 million) and a guarantee facility (€ 30 million). The term is five years with two extension options of one year each. The new syndicated loan agreement supports the targeted growth until 2030 by creating additional financial leeway if required. It can also be used to strengthen liquidity in phases of economic fluctuations that are typical for the industry.

The military conflict in the Middle East that broke out on February 28, 2026, following attacks by Israel and the United States (“Iran War” or “Middle East War”) currently has no significant financial impact on the SUSS Group. Further impacts depend on the development and intensity of the conflict and, in particular, on the development of energy prices, transportation costs, and general demand for semiconductors. Further details are provided in the forecast report.

## Forecast Report

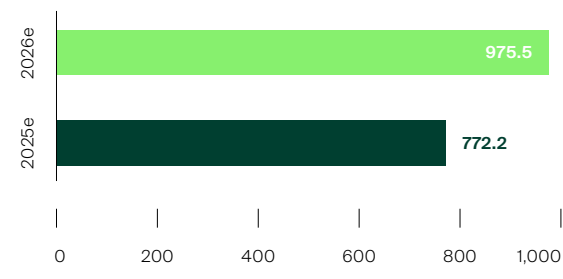
In its January 2026 forecast, the International Monetary Fund expects the global economy to grow again by 3.3% in 2026, as measured by to GDP. Ongoing investments in technical infrastructure, particularly for AI applications, are having a positive impact, especially in North America and Asia. The greatest risks to the global growth outlook are primarily uncertainties arising from trade policy tensions and changes, ongoing global geopolitical tensions and local political conflicts, the unclear development of productivity gains through artificial intelligence and thus the demand for AI infrastructure, and the tense fiscal policy situation in many economies. Accordingly, global economic performance is expected to be mixed in 2026. For 2026, the IMF expects economic growth of 5.0% in Asia (Emerging and Developing Asia), a region that is particularly important for SUSS. GDP growth of 4.5% is expected in China. GDP growth in the US is expected to be 2.4% after 2.1% in 2025. The IMF expects GDP growth in the eurozone to decline slightly by 0.1 percentage points to 1.3%, compared to 1.4% in 2025.

Aside from global economic developments, SUSS's business performance is primarily influenced by trends in the semiconductor industry and semiconductor production. In the following, we will explore various factors that we consider to be essential for the future business development of the Company.

### Industry-specific conditions Development of the market for semiconductors and wafer fab equipment<sup>6</sup>

Growth rates for the semiconductor market and for the wafer fab equipment market may vary. When assessing the growth of the equipment industry, it is important to note that efficiency gains, increases in throughput and yields, and the trend toward larger wafer diameters and square substrates may cause the industry to diverge from the overall semiconductor market. This also applies to the development of new processes and applications, as well as to the expansion of regional manufacturing capacities in regions outside the current semiconductor industry centers in the Far East.

Outlook for sales development in the semiconductor market in USD billion



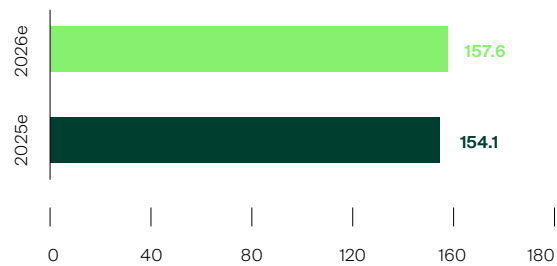
Source: WSTS, December 2, 2025

\* The suffix "e" after a year indicates an expected/estimated value

<sup>6</sup> WSTS: Global Semiconductor Market Approaches USD 1 Trillion in 2026 (2025)  
 YOLE: \$1 trillion by 2030: the semiconductor devices industry is on track (2025)  
 McKinsey: Hiding in plain sight: The underestimated size of the semiconductor industry (2026)

WSTS's industry experts expect the semiconductor industry to continue to grow in the coming years. The growth in market volume is expected to accelerate in 2026 compared to the previous year. WSTS expects an increase of 26.3% (previous year: 22.5%), resulting in a total volume of USD 975.5 billion. A key reason for the expected growth is the still high demand in the area of logic and storage applications, particularly in connection with the further expansion of the infrastructure for artificial intelligence applications. For this market segment within the semiconductor industry, which is also important for SUSS, WSTS is forecasting growth of 32.1% in the area of logic applications and 39.4% for memory applications in 2026. The size of the semiconductor market expected by experts for the medium-term future up to 2030 varies considerably in some cases. Industry experts at Yole, for example, expect the global semiconductor industry to be worth \$1,000 billion in 2030, while an analysis by McKinsey expects the global semiconductor market to grow to \$1,600 billion in the same period.

**Outlook for sales development of the wafer fab equipment market**  
in USD billion



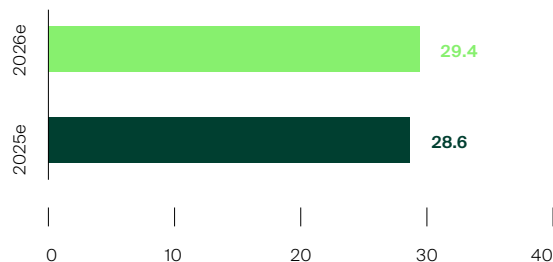
Source: Yole Group, July 29, 2025

\* The suffix "e" after a year indicates an expected/estimated value

The positive outlook for the development of the semiconductor market is also expected to have a positive impact on the wafer fab equipment market. Industry analysts at the Yole Group expect the market to grow by 2.3% to \$157.6 billion in 2026. This means that the growth prospects in this important market for us are significantly below the previous year's growth rate of 9.8%. The strongest growth in 2026 is still expected to come primarily from the sub-segments of memory applications (DRAM, NAND) and advanced packaging, which are important for SUSS.

Factors driving this trend include ongoing investments in established technology nodes, strong growth in the backend of semiconductor manufacturing. In particular, the increasing complexity of semiconductors used in AI applications and the growing demand for semiconductors in end devices and in the automotive sector are expected to be the main drivers of this development. SUSS's solutions are used in all of these trend areas.

**Outlook for the development of sales in the wafer fab equipment market segment – service and support in USD billion**



Source: Yole Group, July 29, 2025

\* The suffix "e" after a year indicates an expected/estimated value

Another important indicator for SUSS is the development of the Service and Support market segment. We offer our customers upgrades, spare parts, maintenance contracts and guarantee packages and aim to continuously increase the proportion of Group sales generated by the service business over the coming years.

Yole expects the Service and Support segment to grow by 2.9% to \$29.4 billion in 2026. This means that growth in this submarket in 2026 will also be significantly below the previous year's high figure of 13.4%.

SUSS's solutions focus on individual process steps in the semiconductor industry, which in themselves can represent distinct market segments. Beyond the period of firmly agreed orders, the market data for our relevant submarkets often exhibit a considerable degree of uncertainty, in addition to difficulties in the methodical allocation of our segments and product lines. A change in our customers' priorities may lead to a change in market momentum. For this reason, along with the general indicators of market development, our order book is the most important basis for forecasting expected development at SUSS.

**Premises of the forecast**

SUSS ended the 2025 financial year with an order book worth €266.8 million as of December 31, 2025. The vast majority of this order book is scheduled for production and sales recognition in the 2026 financial year. Visibility in the form of existing orders is therefore lower than in the two previous years. One reason for this is that we were able to significantly shorten our delivery times thanks to improved production processes and increased production capacity. Our customers take advantage of the greater flexibility and generally place orders as late as possible. Accordingly, the current order book secures the utilization of our production capacities for the first half of 2026. In addition, we expect to be able to implement the majority of the orders that we accept by the end of June 2026 in the same year.

Statements on our expected sales and profitability development are thus based on the product and customer mix of the order book and on assumptions for the receipt of further orders, which we make based on intensive discussions with our customers, expected market developments and our own planning at the present time.

All in all, we expect to see an improved demand for our products and services from customers in our relevant markets in 2026. The execution of customer projects and thus the sales recognition will be spread over the years 2026 and 2027, depending on when the order is placed and the delivery time of the tool. In the Advanced Backend Solutions segment, we expect the order situation to improve noticeably compared to 2025, when we received orders worth €274.5 million. While we expect our backend lithography business, i.e. the Imaging and Coating Systems product lines, to move sideways or increase slightly, we anticipate a significant upturn in bonding solutions. In the 2025 financial year, order entry for our bonding solutions, in particular for temporary bonders and debonders, was below the level of the two previous years, as our memory chip and packaging customers focused on fully utilizing the numerous tools supplied as part of the initial capacity expansion in connection with AI applications. Further capacity increases announced by our customers should now lead to an increase in demand compared to 2025, even if the level of 2023 and 2024 is unlikely to be reached. In the Photomask Solutions segment, we also expect demand in the 2026 financial year to increase compared to the previous year's figure of €79.8 million. We expect positive impetus from general capacity increases, the preparation of our customers for the latest front-end lithography technology and the market launch of our new cleaning solutions for high-end and mid-end applications. We also anticipate a

higher volume of orders for services, spare parts and upgrades across both segments.

Like all geopolitical disputes – we are closely and continuously monitoring the recent escalation of tensions in the Middle East. The countries currently directly affected by this conflict are no significant sales markets for us. Our production and logistics are also independent of any sea trade routes, which can only be used to a limited extent or not at all since the start of the armed conflict. Nevertheless, the effects of the current crisis may impact the development of SUSS both directly, for example in the form of higher energy prices, freight costs or currency fluctuations, and indirectly, e.g. through a weakening of the general economic development and the associated demand for semiconductors. The risks to the global economy and the global semiconductor market depend on the duration and intensity of the conflict.

As in previous years, unexpected adjustments to existing trade regulations or new trade restrictions may have an impact on our supply chain. A prolonged duration or a sudden escalation of existing conflicts, particularly the war in Iran, also has the potential to influence developments. The risks and opportunities described in the risk and opportunity report may also impact the development of SUSS.

## Overall statement on the projected development of SUSS – forecast for 2026

Taking into account the general data and developments known at the time of this forecast, we anticipate sales in the range of €425 million to €485 million for the year 2026 as a whole. Accordingly, we expect sales to fall by 9.6% in the 2026 financial year based on the middle of the forecast range. The main reason for the expected development is the decline in order intake in the 2025 financial year, which led to a lower order book volume at the end of 2025 despite record sales. The actual extent of the decline in sales in the 2026 financial year will largely depend on the order intake in the first half of the year and the question of what proportion of these orders can be delivered to our customers in the same year and realized in sales. We have already adjusted our production capacities since the summer of 2025 in view of the dwindling order book but must retain the flexibility to increase them again at short notice if demand picks up.

In general, substantial project postponements or order cancellations by our customers – which we do not currently anticipate – may affect sales expectations. Further or renewed tightening of trade sanctions, such as customs duties or other regulatory measures that make it more difficult to export our tools to important sales markets, could also affect the achievement of our targets. On the other hand, the removal of trade barriers and the stabilization of the investment climate might also have a positive impact on the development of SUSS.

We expect the gross profit margin to range between 35% and 37% in the 2026 financial year and therefore anticipate a sideways movement compared to the gross profit margin in the 2025 financial year. Positive impetus from the product and customer mix is not to be expected, as the structure of the portfolio has not changed significantly compared to the previous year. It should be noted that the mix of order intake in the first half of 2026, which is still unknown when the forecast is prepared, can have both a positive and negative impact on profitability during the year. One-off effects and additional expenses for the installation of tools and the temporary increase in ramp-up support from our customers for tools that have already been installed are unlikely to occur to the same extent in 2026 as in 2025. Instead, we assume that the lower total operating performance than in 2025 will have a negative impact on fixed cost coverage. Overall, we expect the aforementioned effects to neutralize each other.

We expect the earnings before interest and taxes (EBIT) margin to decline in the 2026 financial year, which we view as a transition year overall, and anticipate a range of 8% to 10% over the course of the year. The main reason for the expected decline in margins is the falling sales volume and the simultaneous increase in selling, administration, and research and development costs. We already introduced cost-cutting measures that could be realized in the short term in 2025 and will maintain our strong focus on costs in 2026. We therefore expect only a slight increase in the cost base for selling and administration costs. Research and development remains excluded from our cost-cutting initiatives. This is so the numerous development projects for upcoming product launches, on which the future growth of SUSS is based, can continue as planned. We therefore expect research and development costs to continue to rise.

#### Forecast 2026

Performance indicators	Forecast 2026	Results for 2025
Sales	€ 425–485 million	€ 503.2 million
Gross profit margin	35–37%	35.7%
EBIT margin	8–10%	13.1%

The Advanced Backend Solutions segment will continue to account for the largest share of Group sales in the 2026 financial year. Based on an order book of € 185.4 million at the beginning of 2026 and on orders received in the first half of 2026 in particular, which we will be able to implement and recognize in sales in the same year, we expect sales to decline by around 10% (2025: € 349.7 million). We expect a slight improvement in the gross profit margin (2025: 33.0%) compared to the previous year due to a lower burden from one-off effects and a higher share of sales from the service business. In contrast, we expect the EBIT margin (2025: 8.2%) to move sideways due to the lower sales volume.

In the Photomask Solutions segment, the order book amounted to € 81.4 million as of December 31, 2025, as a result of the declining order intake. Despite a number of orders that we expect in the first half of 2026 and aim to implement in the same year, we also expect sales in this segment to fall by around 10% compared to the previous year's figure of € 153.4 million. We expect the gross profit margin (2025: 40.6%) and the EBIT margin (2025: 28.1%) to decline in the 2026 financial year based on the lower business volume.

With regard to the net assets and financial position, SUSS expects the following development: Capital expenditures in fiscal year 2026 are expected to be below the 2025 level, which was significantly higher due to the establishment of the new production site in Zhubei (Taiwan). Due to a decline in operating profit (EBIT), consolidated net income will also be lower. Based on current information, we do not expect any significant changes in the net assets or financial position.

For SUSS MicroTec SE's net income for the 2026 financial year, the Management Board expects a very significant decline due to the special effects described above, which led to a high net income in the past financial year.

## Forward-looking statements

This Report contains forward-looking statements and forecasts on the SUSS Group, its subsidiaries, and economic and political conditions that could affect SUSS's business performance. All estimates, including forecasts, are based on assumptions that we have made on the basis of all information available to us at the present time. The actual business performance may deviate from the expected business performance, insofar as these assumptions do not or only partially materialize, or if further risks, uncertainties or other factors arise. Therefore, no guarantee can be provided for the statements and forecasts.

Garching, March 27, 2026

Signed

**Burkhardt Frick**

Chief Executive Officer (CEO)

**Dr. Cornelia Ballwießer**

Chief Financial Officer (CFO)

**Dr. Thomas Rohe**

Chief Operating Officer (COO)

# Consolidated Financial Statements (IFRS)

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## Consolidated Statement of Income (IFRS)

for the period from January 1 to December 31, 2025

in € thousand	Note	01/01/2025- 12/31/2025	01/01/2024 adjusted retroactively <sup>1</sup>
<b>Sales</b>	(4)	<b>503,180</b>	<b>446,654</b>
Cost of sales		-323,810	-269,825
<b>Gross profit</b>		<b>179,370</b>	<b>176,829</b>
Selling costs		-27,762	-27,403
Research and development costs	(10)	-46,954	-39,973
Administration costs		-43,157	-32,482
Other operating income	(5)	9,105	3,784
Other operating expenses	(6)	-4,730	-6,141
<b>Net income from operations (EBIT)</b>		<b>65,872</b>	<b>74,614</b>
Financial income		1,704	3,216
Financial expenses		-1,807	-466
<b>Financial result</b>	(7)	<b>-103</b>	<b>2,750</b>
<b>Profit/loss before taxes (continuing operations)</b>		<b>65,769</b>	<b>77,364</b>
Income taxes	(8)	-16,248	-25,675
<b>Profit/loss (continuing operations)</b>		<b>49,521</b>	<b>51,689</b>
<b>Profit/loss (discontinued operations)</b>	(3)	<b>-3,414</b>	<b>58,285</b>

in € thousand	Note	01/01/2025- 12/31/2025	01/01/2024 adjusted retroactively <sup>1</sup>
<b>Net profit</b>		<b>46,107</b>	<b>109,974</b>
Thereof equity holders of SUSS MicroTec SE		46,107	109,974
Thereof non-controlling interests		0	0
<b>Earnings per share continuing operations (basic) in €</b>	(9)	<b>2.59</b>	<b>2.70</b>
<b>Earnings per share continuing operations (diluted) in €</b>		<b>2.59</b>	<b>2.70</b>

1 Previous year values adjusted see Notes letter D) Change of presentation

## Statement of Comprehensive Income (IFRS)

for the period from January 1 to December 31, 2025

in € thousand	01/01/2025– 12/31/2025	01/01/2024– 12/31/2024 adjusted retroactively <sup>1</sup>
<b>Net profit</b>	<b>46,107</b>	<b>109,974</b>
<b>Items that are not reclassified to profit and loss</b>		
Remeasurements of defined benefit pension plans	–45	1,213
Deferred taxes	24	–90
<b>Other income after tax for items that are not reclassified as an expense or income</b>	<b>–21</b>	<b>1,123</b>
<b>Items that are reclassified in later periods</b>		
Foreign currency adjustment		
gains and losses arising in the current period	–7,973	1,436
less transfers to the income statement	0	–4,518
Foreign currency adjustment total	–7,973	–3,082
<b>Other income after tax for items that are reclassified as an expense or income in later periods</b>	<b>–7,973</b>	<b>–3,082</b>
<b>Total income and expenses recognized in equity (after taxes)</b>	<b>–7,994</b>	<b>–1,959</b>
<b>Total income and expenses reported in the reporting period</b>	<b>38,113</b>	<b>108,015</b>
Thereof equity holders of SUSS MicroTec SE	38,113	108,015
Thereof non-controlling interests	0	0

<sup>1</sup> Previous year values adjusted see Notes letter D) Change of presentation

## Consolidated Balance Sheet (IFRS)

as at December 31, 2025

### Assets

in € thousand	Note	12/31/2025	12/31/2024 adjusted retroactively	01/01/2024- 12/31/2024 adjusted retroactively <sup>1</sup>
<b>Non-current assets</b>				
Intangible assets	(11)	3,469	4,616	5,499
Goodwill	(11)	18,372	18,631	18,494
Tangible assets	(12)	96,142	33,815	31,129
Other assets	(13)	1,128	845	511
Deferred tax assets	(8)	1,649	697	684
<b>Non-current assets</b>		<b>120,760</b>	<b>58,604</b>	<b>56,317</b>
<b>Current assets</b>				
Inventories	(14)	171,617	210,672	165,685
Trade receivables	(15)	37,789	26,991	28,828
Contract assets	(16)	58,669	48,936	35,271
Other financial assets	(17)	971	1,204	1,009
Securities		0	0	9,895

### Assets

in € thousand	Note	12/31/2025	12/31/2024 adjusted retroactively	01/01/2024- 12/31/2024 adjusted retroactively <sup>1</sup>
Current tax assets	(18)	5,828	67	123
Cash and cash equivalents	(19)	98,697	136,239	38,114
Other assets	(20)	13,117	17,037	10,779
Assets held for sale	(3)	0	0	33,864
<b>Current assets</b>		<b>386,688</b>	<b>441,146</b>	<b>323,568</b>
<b>Total assets</b>		<b>507,448</b>	<b>499,750</b>	<b>379,885</b>

1 Previous year values adjusted see Notes letter D) Change of presentation

# Consolidated Balance Sheet (IFRS)

as at December 31, 2025

## Liabilities & shareholders' equity

in € thousand	Note	12/31/2025	12/31/2024 adjusted retroactively	01/01/2024 adjusted retroactively <sup>1</sup>
<b>Equity</b>				
Subscribed capital	(21)	19,116	19,116	19,116
Reserves	(21)	306,142	265,768	161,049
Accumulated other comprehensive income	(21)	-9,776	-1,781	178
<b>Equity</b>		<b>315,482</b>	<b>283,103</b>	<b>180,343</b>
Total equity attributable to shareholders of SUSS MicroTec SE		315,482	283,103	180,343
<b>Non-current liabilities</b>				
Pension plans and similar commitments	(22)	1,851	1,800	1,584
Provisions for share-based payments	(24)	1,596	2,184	1,190
Provisions	(23)	396	429	255
Financial debt	(26)	2,742	4,063	5,313
Financial debt from lease obligations	(26)	42,502	5,708	6,267
Other financial liabilities	(25)	1,656	1,467	254
Contract liabilities	(29)	746	820	342
Deferred tax liabilities	(8)	22,669	22,169	12,675
<b>Non-current liabilities</b>		<b>74,158</b>	<b>38,640</b>	<b>27,880</b>

## Liabilities & shareholders' equity

in € thousand	Note	12/31/2025	12/31/2024 adjusted retroactively	01/01/2024 adjusted retroactively <sup>1</sup>
<b>Current liabilities</b>				
Provisions	(27)	4,685	3,796	7,092
Tax liabilities	(31)	18,380	20,578	11,825
Financial debt	(26)	1,295	1,266	1,249
Financial debt from lease obligations	(26)	3,088	2,258	2,349
Other financial liabilities	(28)	16,376	17,473	9,113
Trade payables		25,204	34,740	29,232
Contract liabilities	(29)	45,179	95,368	94,224
Other liabilities	(30)	3,601	2,528	3,590
Liabilities in connection with assets held for sale	(3)	0	0	12,988
<b>Current liabilities</b>		<b>117,808</b>	<b>178,007</b>	<b>171,662</b>
<b>Total liabilities and shareholders' equity</b>		<b>507,448</b>	<b>499,750</b>	<b>379,885</b>

1 Previous year values adjusted see Notes letter D) Change of presentation

## Consolidated Statement of Cash Flows (IFRS)

for the period from January 1 to December 31, 2025

in € thousand	Note	01/01/2025- 31/12/2025	01/01/2024- 12/31/2024 adjusted retroactively <sup>1</sup>
<b>Net profit</b>		<b>46,107</b>	<b>109,974</b>
Adjustments to reconcile net income/(loss) to operating cash flows			
Income/(loss) from discontinued operations (net of taxes)		3,414	-58,285
Amortization of intangible assets	(11)	1,778	1,601
Depreciation of tangible assets	(12)	10,026	6,220
Profit or loss on disposal of intangible and tangible assets		602	172
Change of reserves on inventories		-508	8,229
Change of reserves for bad debts		-109	37
Other non-cash effective income and expenses	(37)	-4,627	1,053
Change in inventories		28,399	-53,271
Change in contract assets		-9,916	-13,631
Change in trade receivables		-11,356	1,791
Change in other assets		3,870	-6,787
Change in pension provisions		92	229
Change in trade payables		-11,051	5,523
Change in contract liabilities		-49,730	1,146

in € thousand	Note	01/01/2025- 31/12/2025	01/01/2024- 12/31/2024 adjusted retroactively <sup>1</sup>
Change in other liabilities and other provisions		391	10,667
Change in tax assets and tax liabilities		-8,383	17,894
<b>Cash flow from operating activities - continuing operations</b>		<b>-1,001</b>	<b>32,562</b>
<b>Cash flow from operating activities - discontinued operations</b>		<b>0</b>	<b>929</b>
<b>Cash flow from operating activities - total</b>		<b>-1,001</b>	<b>33,491</b>
Disbursements for other tangible assets		-20,568	-6,846
Disbursements for intangible assets		-1,003	-718
Cash outflows due to investments within short-term commercial paper		0	0
Cash income due to investments within short-term commercial paper		0	9,895
<b>Cash flow from investing activities - continuing operations</b>		<b>-21,571</b>	<b>2,331</b>
<b>Cash flow from investing activities - discontinued operations</b>	(37)	<b>-3,441</b>	<b>69,522</b>
<b>Cash flow from investing activities - total</b>	(37)	<b>-25,012</b>	<b>71,853</b>

1 Previous year values adjusted see Notes letter D) Change of presentation

Continuation on the next page ↓

## Consolidated Statement of Cash Flows (IFRS)

for the period from January 1 to December 31, 2025

Continuation ↓

in € thousand	Note	01/01/2025- 31/12/2025	01/01/2024- 12/31/2024 adjusted retroactively <sup>1</sup>
Repayment of bank loans	(26)	-1,250	-1,250
Repayment of leasing liabilities	(26)	-3,210	-2,844
Change in other financial debt		-7	17
Dividends paid	(21)	-5,735	-3,823
<b>Cash flow from financing activities - continuing operations</b>	<b>(37)</b>	<b>-10,202</b>	<b>-7,900</b>
<b>Cash flow from financing activities - discontinued operations</b>		<b>0</b>	<b>0</b>
<b>Cash flow from financing activities</b>		<b>-10,202</b>	<b>-7,900</b>
Adjustments to funds caused by exchange-rate fluctuations		-1,327	38
<b>Change in cash and cash equivalents</b>		<b>-37,542</b>	<b>97,482</b>
Funds at beginning of the year		136,239	38,757
<b>Funds at end of the period</b>		<b>98,697</b>	<b>136,239</b>

in € thousand	Note	01/01/2025- 31/12/2025	01/01/2024- 12/31/2024 adjusted retroactively <sup>1</sup>
(thereof cash and cash equivalents from discontinued operations)		0	0
(thereof cash not available for disposal)		629	0
Cash flow from operating activities (continuing operations) including:			
Interest paid during the period		-1,221	-249
Interest received during the period		1,663	3,209
Taxes paid during the period		-24,672	-7,105

1 Previous year values adjusted see Notes letter D) Change of presentation

## Consolidated Statement of Shareholders' Equity (IFRS)

for the period from January 1 to December 31, 2025

in € thousand	Subscribed capital	Additional paid-in capital	Earnings reserve	Accumulated other comprehensive income			Total equity attributable to shareholders of SUSS MicroTec SE
				Remeasurement of defined benefit plans	Deferred taxes	Foreign currency adjustments	
As of 31/12/2023	19,116	55,822	101,502	-3,278	638	2,817	176,617
Adjustments in accordance with IAS 8			3,727				3,727
As of 01/01/2024	19,116	55,822	105,229	-3,278	638	2,817	180,343
Net income			109,974				109,974
Total income and expenses recognized in equity <sup>1</sup>				1,213	-90	-3,082	-1,959
<b>Total comprehensive income</b>			<b>109,974</b>	<b>1,213</b>	<b>-90</b>	<b>-3,082</b>	<b>108,015</b>
Dividends paid			-3,823				-3,823
Effect from divestment of a subsidiary			-1,432				-1,432
<b>As of 31/12/2024 adjusted retroactively</b>	<b>19,116</b>	<b>55,822</b>	<b>209,948</b>	<b>-2,065</b>	<b>548</b>	<b>-265</b>	<b>283,103</b>
<b>As of 31/12/2024 as previously stated</b>	<b>19,116</b>	<b>55,822</b>	<b>206,590</b>	<b>-2,065</b>	<b>548</b>	<b>-265</b>	<b>279,746</b>
As of 01/01/2025 adjusted retroactively	19,116	55,822	209,948	-2,065	548	-265	283,103
Net income			46,107				46,107
Total income and expenses recognized in equity				-45	24	-7,973	-7,994
<b>Total comprehensive income</b>			<b>46,107</b>	<b>-45</b>	<b>24</b>	<b>-7,973</b>	<b>38,113</b>
Dividends paid			-5,735				-5,735
<b>As of 31/12/2025</b>	<b>19,116</b>	<b>55,822</b>	<b>250,320</b>	<b>-2,110</b>	<b>572</b>	<b>-8,238</b>	<b>315,482</b>

<sup>1</sup> Includes a reclassification effect of €1,432 thousand from the sale of a subsidiary

# Notes to the Consolidated Financial Statements According to IFRS for 2025

## of SUSS MicroTec SE for the 2025 Fiscal Year

### (1) Description of business activity

SUSS MicroTec SE (the "Company"), domiciled at Schleissheimer Str. 90, 85748 Garching, near Munich, Germany (District Court of Munich, HRB 235132), and its subsidiaries constitute an international Group (hereinafter: "the Group") that develops, manufactures, and distributes products using microelectromechanical systems and microelectronics.

Production is spread across facilities in Garching and Sternenfels in Germany, Eindhoven in the Netherlands, and Zhubei and Hsin-chu in Taiwan.

The Company's products are distributed by the production sites themselves directly and also through distribution companies in the USA, France, the United Kingdom, Japan, China, Singapore, South Korea, and the Netherlands. In countries in which the Group does not have offices of its own, distribution is mainly organized through trade representatives.

### (2) Summary of significant accounting policies

#### A) Basis of presentation

These consolidated financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRS) and Interpretations of the International Financial Reporting Interpretations Committee (IFRIC) approved and published by the International Accounting Standards Board (IASB), as applicable in the European Union.

The Company is a Societas Europaea or European company (SE) and is subject to German law. Under the provisions of the German Commercial Code (Handelsgesetzbuch, HGB), the Company is required to prepare consolidated financial statements. In accordance with Article 4 of Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards, the Company is obliged to apply IFRS as adopted by the EU and, pursuant to Section 315e HGB, must comply with the additional requirements of the HGB specified therein when preparing the consolidated

financial statement and the Group Management Report. The Group Management Report has been prepared in accordance with Section 315 HGB. The income statement has been prepared using the cost of sales method.

The consolidated financial statements were prepared on the basis of amortized cost of acquisition and production, with the exception of certain financial instruments that were recognized at fair value on the reporting date. A corresponding explanation is made as part of the respective accounting and valuation principles. The requirements of the IFRS have been met and lead to the presentation of a true and fair view of the net assets, financial position and results of operations of the SUSS Group. The consolidated financial statements were prepared on the basis of the going concern assumption.

The consolidated financial statements and the Group Management Report for the year ending on December 31, 2025, will be submitted to the Business Register electronically and published there.

## B) Standards and interpretations that have been applied for the first time

In the 2025 financial year, SUSS MicroTec SE applied the following new standards for the first time:

### Amendments to standards without material impacts

Amendments to standards	Mandatory application
IAS 21 Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability of a Foreign Currency	01/01/2025

The first-time application of this amended standard will not result in any material impact on the consolidated financial statements of SUSS MicroTec SE.

## C) Published standards and interpretations that have not been applied prior to the mandatory applicable date

The IASB has issued the following amendments to standards, the application of which is not mandatory for the 2025 financial year and some of which have not yet been adopted into European law.

### Accounting standards that have been published but not yet applied

Amendments to standards/new standards	Mandatory application	No material impact expected
IFRS 9 and IFRS 7 Amendments to IFRS 9 and IFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1/1/2026	No material impact expected
IFRS 1, IFRS 7, IFRS 9, IFRS 10, and IAS 7 Annual Improvements to IFRS Accounting Standards – Volume 11	1/1/2026	No material impact expected
IAS 21 Conversion into a hyperinflationary reporting currency	1/1/2027	No material impact expected
IFRS 18 Presentation and disclosures in the financial statements	1/1/2027	See explanations below
IFRS 19 Subsidiaries without Public Accountability: Disclosures	1/1/2027 <sup>1</sup>	No material impact expected

<sup>1</sup> The EU endorsement process is still pending.

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for financial years beginning on or after January 1, 2027. The new standard introduces the following material new requirements:

- Companies are required to classify all income and expenses in the statement of income into five categories: operating category, investing category, financing category, income tax category, and discontinued operations category. Companies will also be required to present a new defined subtotal of

“operating profit” and “profit before financing and income taxes.”

- Certain company-specific key performance indicators (management-defined performance measures, MPMs) will be disclosed in a separate note in the financial statements.

In addition, all companies will be required to use operating profit as the starting point for the cash flow statement if they present cash flows from operating activities using the indirect method. In addition, the presentation of interest and tax payments in the cash flow statement has changed.

The Group is currently evaluating the potential impact of the new standard, particularly with regard to the structure of the consolidated income statement, the cash flow statement, and the additional disclosure requirements for certain management-defined performance measures (MPMs).

## **D) Effects of retrospective adjustments or corrections and retrospective amendments in accordance with IAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors)**

In these consolidated financial statements, corrections were made for the previous year. These are presented below. The effects of these retrospective adjustments and changes in accordance with IAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) on the consolidated financial statements of SUSS MicroTec SE have resulted in adjustments to the opening balance sheet as of January 1, 2024, the consolidated balance sheet as of December 31, 2024, the 2024 Group income statement, the cash flow statement, the consolidated statement of comprehensive income, and the associated notes from the previous year; these adjustments are explained below.

### **Changes without impact on earnings in 2024**

Employee benefits that constitute non-cash benefits and employee contributions were previously reported under other operating income. In accordance with the provisions of IAS 19, these benefits are now recognized as personnel expenses.

For comparability, the previous year's figure has been adjusted accordingly and the effect shown in the following table. The adjustments only relate to the presentation in the consolidated statement of income and have no impact on the consolidated balance sheet, consolidated equity or earnings per share (basic or diluted).

in € thousand	1/1/2024- 31/12/2024 (adjusted)	Reclassifications	1/1/2024- 12/31/2024 (as reported)
Cost of sales	-267,549	250	-267,799
<b>Gross profit</b>	<b>178,598</b>	<b>250</b>	<b>178,348</b>
Selling costs	-27,403	93	-27,496
Research and development costs	-39,973	84	-40,057
Administration costs	-33,646	372	-34,018
Other operating income	3,694	-799	4,493
<b>Net income from operations (EBIT)</b>	<b>75,129</b>	<b>0</b>	<b>75,129</b>

Guarantee provisions were previously only reported as current liabilities and the portion with a maturity of more than one year was not shown separately under non-current liabilities. Furthermore, current liabilities under "Other financial liabilities" included liabilities from the purchase of third-party services, which had to be reclassified as trade payables. Other liabilities included personnel expense obligations that had to be reclassified as financial liabilities.

Advance payment requests that are due and the claim to which is unconditional must be reported as trade receivables. This leads to a reclassification of contractual assets as trade receivables, as well as to the establishment of contractual liabilities.

The disclosure was adjusted in the consolidated balance sheet as of December 31, 2023 (January 1, 2024) and as of December 31, 2024 for better comparability and is shown in the table below.

in € thousand	12/31/2024 (adjusted)	Adjustments	12/31/2024 (as reported)	12/31/2023- 1/1/2024 (adjusted)	Adjustments	12/31/2023 (as reported)
Trade Receivables	26,613	11,752	14,861	28,543	10,858	17,685
Contract Assets	50,019	-8,871	58,890	33,575	-1,663	35,238
<b>Non-current liabilities</b>	<b>178,777</b>	<b>429</b>	<b>178,348</b>	<b>26,975</b>	<b>255</b>	<b>26,720</b>
Provisions	429	429	0	255	255	0
<b>Current liabilities</b>	<b>182,082</b>	<b>-429</b>	<b>182,511</b>	<b>166,140</b>	<b>-255</b>	<b>166,395</b>
Provisions	3,796	-429	4,225	7,092	-255	7,347
Other financial liabilities	17,473	-605	18,078	9,113	-307	9,420
Trade payables	34,740	3,194	31,546	29,232	2,122	27,110
Contract liabilities	102,324	2,881	99,443	97,897	9,195	88,702
Other liabilities	2,528	-2,589	5,117	3,590	-1,815	5,405
<b>Total assets</b>	<b>503,754</b>	<b>2,881</b>	<b>500,873</b>	<b>378,927</b>	<b>9,195</b>	<b>369,732</b>

The adjustments only relate to the presentation in the consolidated balance sheet and the consolidated cash flow statement and have no impact on consolidated equity, the consolidated income statement or earnings per share (basic or diluted).

## Changes with an impact on earnings in 2024

### Accounting for contracts with customers (IFRS 15)

Sales from the installation of tools and upgrades were previously recognized on an accrual basis. Based on an in-depth analysis of the underlying customer contracts, revenue from the installation of tools and upgrades is recognized over time if the criteria of IFRS 15 (Revenue from Contracts with Customers) for this form of accounting are met. As part of this analysis, the allocation of transaction prices to the individual performance obligations (production and delivery of the machine and installation of the machine) was also reviewed and adjusted accordingly.

When correcting the amount of sales, offsetting effects result from the adjustment of the transaction price and the switch to revenue recognition over time for installation services and upgrades. Costs of sales reported under inventories were derecognized retrospectively.

The retrospective adjustment resulted in the following changes to the figures reported in the consolidated balance sheet as of December 31, 2024, December 31, 2023, and January 1, 2024, as well as to the consolidated income statement and the consolidated net profit for the 2024 financial year. For the sake of clarity, only the items affected by the change are shown in € thousand:

in € thousand	12/31/2024	12/31/2023/ 1/1/2024
Inventories	-4,354	-2,062
Contract assets	-1,064	1,712
Earnings reserve	1,103	2,384
Deferred tax liabilities	435	939
Current contract liabilities	-6,956	-3,673
Sales	507	-
Cost of sales	-2,292	-
Income taxes	504	-
Consolidated net income for the financial year	-1,281	-

### Accounting for share-based payments (IFRS 2)

Contractual provisions were reviewed during the financial year, particularly with regard to the vesting period of the LTI tranches. Unlike previously, both the three-year performance period and the one-year lock-up period are now considered vesting periods, whereas previously it was considered that the granting of virtual shares, and thus the grant year, constituted the basis for the legal entitlement. Under IFRS 2, expenses are recognized pro rata temporis over the respective vesting period and thus over the entire performance and lock-up periods. This was adjusted retrospectively.

The retrospective adjustment resulted in the following changes to the figures reported in the consolidated balance sheet as of December 31, 2024, December 31, 2023, and January 1, 2024, as well as to the consolidated income statement and the consolidated net profit for the 2024 financial year. For the sake of clarity, only the items affected by the change are shown:

in € thousand	12/31/2024	12/31/2023/ 1/1/2024
Earnings reserve	1,239	405
Provisions for share-based remuneration	-1,727	-485
Deferred tax liabilities	488	159
Other financial liabilities (non-current)	-	-78
Administration costs	1,164	-
Income taxes	-329	-
Consolidated net income for the financial year	835	-

### Valuation of inventories

In previous years, a valuation allowance was applied to raw materials, consumables, and supplies as a general impairment routine. This approach was adjusted in the 2025 financial year. Impairment losses are now determined on the basis of the respective net realizable value.

The retrospective adjustment resulted in the following changes to the figures reported in the consolidated balance sheet as of December 31, 2024, December 31, 2023, and January 1, 2024, as well as to the consolidated income statement and the consolidated net profit for the 2024 financial year. For the sake of clarity, only the items affected by the change are shown:

in € thousand	12/31/2024	12/31/2023/ 1/1/2024
Inventories	1,055	1,039
Earnings reserve	757	745
Deferred tax liabilities	298	294
Cost of sales	16	-
Income taxes	-4	-
Consolidated net income for the financial year	12	-

### Valuation of trade receivables and contract assets in accordance with IFRS 9

In the 2025 financial year, the calculation of expected credit losses (ECL) on trade receivables and contract assets was reassessed. It was determined that individual calculation parameters used in previous periods needed to be adjusted.

The retrospective adjustment resulted in the following changes to the figures reported in the consolidated balance sheet as of December 31, 2024, December 31, 2023, and January 1, 2024, as well as to the consolidated income statement and the consolidated net profit for the 2024 financial year. For the sake of clarity, only the items affected by the change are shown.

in € thousand	12/31/2024	12/31/2023/ 1/1/2024
Trade Receivables	378	285
Contract Assets	-19	-16
Earnings reserve	258	193
Deferred tax liabilities	101	76
Other operating income	90	-
Income taxes	-26	-
Consolidated net income for the financial year	65	-

### Summarized presentation of all changes

The changes without an impact on earnings and the changes with an impact on earnings resulted in the following changes to the figures in the consolidated balance sheet as of December 31, 2023 and January 1, 2024. For the sake of clarity, only the items affected by the change are shown:

in € thousand	12/31/2023/1/1/2024 (adjusted)	Adjustments	12/31/2023 (as reported)
Inventories	165,685	-1,023	166,708
Trade Receivables	28,828	11,143	17,685
Contract Assets	35,271	33	35,238
Earnings reserve	161,049	3,726	157,323
Provisions for share-based remuneration	1,190	-485	1,675
Warranty provisions (non-current)	255	255	0
Other financial liabilities (non-current)	254	-78	332
Deferred tax liabilities	12,675	1,468	11,207
Provisions (current)	7,092	-255	7,347
Other financial liabilities (current)	9,113	-307	9,420
Trade payables	29,232	2,122	27,110
Contract liabilities (current)	94,224	5,522	88,702
Other liabilities (current)	3,590	-1,815	5,405

In summary, the changes described above had the following effects on the items in the consolidated balance sheet as of December 31, 2024. For the sake of clarity, only the items affected by the change are shown:

in € thousand	12/31/2024 (adjusted)	Adjustments	12/31/2024 (as reported)
Inventories	210,672	-3,299	213,971
Trade Receivables	26,991	12,130	14,861
Contract Assets	48,936	-9,954	58,890
Earnings reserve	265,768	3,357	262,411
Provisions for share-based remuneration	2,184	-1,727	3,911
Warranty provisions (non-current)	429	429	
Deferred tax liabilities	22,169	1,322	20,847
Provisions (current)	3,796	-429	4,225
Other financial liabilities (current)	17,473	-605	18,078
Trade payables	34,740	3,194	31,546
Contract liabilities (current)	95,368	-4,075	99,443
Other liabilities (current)	2,528	-2,589	5,117

The impact of all of the aforementioned adjustments on the consolidated income statement for the 2024 financial year is summarized as follows. For the sake of clarity, only the items affected by the changes are shown:

in € thousand	1/1/2024– 31/12/2024 (adjusted)	Adjustments	1/1/2024– 12/31/2024 (as reported)
Sales	446,654	507	446,147
Cost of sales	-269,825	-2,026	-267,799
Selling costs	-27,403	93	-27,496
Research and development costs	-39,973	84	-40,057
Administration costs	-32,482	1,536	-34,018
Other operating income	3,784	-709	4,493
Net income from operations (EBIT)	74,614	-515	75,129
Income taxes	-25,675	146	-25,821
Earnings after taxes (continuing operations)	51,690	-369	52,058
Consolidated net income for the financial year	109,974	-369	110,343

Basic and diluted earnings per share for 2024 decreased by € 0.02 per share in line with the adjusted consolidated net income for 2024 and amounted to € 2.70 per share.

Based on the adjusted consolidated net income, the above adjustments resulted in the following reclassifications in the consolidated cash flow statement for the 2024 financial year. For the sake of clarity, only the items affected by the changes are shown:

in € thousand	1/1/2024- 31/12/2024 (adjusted)	Adjustments	1/1/2024- 12/31/2024 (as reported)
Net income	109,974	-369	110,343
Change in inventories	-53,271	2,276	-55,547
Change in contract assets	-13,631	9,987	-23,618
Change in trade receivables	1,791	-987	2,778
Change in trade payables	5,523	1,072	4,451
Change in contract liabilities	1,146	-9,597	10,743
Change in other liabilities and other provisions	10,666	-2,236	12,902
Change in tax assets and tax liabilities	17,894	-146	18,040
Cash flow from operating activities	33,490	0	33,490

The impact of all of the aforementioned retrospective adjustments on the consolidated statement of changes in equity for the 2024 financial year is shown in the table below. For the sake of clarity, only the rows and columns affected by the changes are shown:

in € thousand	12/31/2023- 1/1/2024 Earnings reserves	12/31/2023- 1/1/2024 Group equity	12/31/2024 Earnings reserves	12/31/2024 Group equity
Accounting for contracts with customers (IFRS 15)	2,384	2,384	1,103	1,103
Accounting for share-based payments	405	405	1,239	1,239
Inventory valuation	745	745	757	757
IFRS 9	193	193	258	258

The corrections affect the previous year's figures in sections (4), (5), (6), (8), (9), (10), (14), (15), (16), (21), (23), (24), (27), (28), (29), (30), (32), (33), (37), (38) and (40).

## E) Significant accounting policies, judgments and estimation uncertainties

Taking into consideration the quality criteria of the accounting and the applicable IFRS, the consolidated financial statements fulfill the principles of true and fair view and of fair presentation. The accounting policies were applied consistently in the preparation of the consolidated financial statements according to IFRS.

The preparation of the consolidated financial statements requires discretionary decisions and the use of estimates and assumptions that affect the recognition and measurement of assets and liabilities, the disclosure of contingent liabilities as of the reporting date and figures for reported income and expenses.

The underlying assumptions and estimates are based on the information available at the time and are reviewed on an ongoing basis. Actual results may differ from these estimates. The significant accounting policies as well as material discretionary decisions and estimation uncertainties are presented below.

## Goodwill

In accordance with IFRS 3, derivative goodwill is not subject to amortization but is instead tested once a year for impairment. This test is also carried out if events or circumstances occur that indicate that the carrying amount may not be recoverable. Goodwill is tested for impairment at the level of the cash-generating unit to which the goodwill was allocated.

As part of the impairment test, the carrying amounts of the cash-generating units are compared with their respective recoverable amounts.

The recoverable amount is the higher value out of the fair value less costs to sell and the value in use. If one of these values exceeds the carrying amount, it is not always necessary to calculate both values. These amounts are generally based on discounted cash flow valuations. No reversals of impairment losses on goodwill are recognized.

Calculating the recoverable amount involves significant judgment calls and estimates by management. The result predicted based on these estimates is influenced by volatility in the capital markets, interest rate trends, exchange rate fluctuations, and expected macroeconomic developments, among other factors.

The discounted cash flow valuations used to calculate the recoverable amount are generally based on five-year plans, which, in turn, are based on approved financial forecasts. The cash flow forecasts take past experience into account and are based on management's best estimates of future developments. Cash flows beyond the detailed planning period are extrapolated using individual growth rates.

The key assumptions used to determine the fair value less costs to sell and the value in use include, in particular, the underlying growth rates and the weighted average cost of capital (WACC) used. Changes to these assumptions or the underlying valuation method can have a significant impact on the recoverable amounts calculated and, consequently, on the amount of a potential impairment loss for goodwill.

Goodwill reported in the statement of financial position is tested at the level of the Advanced Backend Solutions segment.

## Intangible assets

Pursuant to IAS 38, purchased and internally generated intangible assets are capitalized if it is probable that a future economic benefit will flow from the use of the asset and the costs of the asset can be determined reliably. They are recognized at cost of acquisition or production and amortized on a straight-line basis over their expected useful life. The depreciation periods for the principal categories of assets are given below:

Patents and licenses	3–12 years
Software	3–5 years
Development costs	3–5 years

Development costs in the context of product development are capitalized at production cost if all the criteria of IAS 38.57 a-f are met. The capitalized development performances comprise all costs that are directly attributable to the development process, including overheads relating to development.

Research and development expenses that do not meet the recognition criteria listed are recognized as expenses in the income statement. Development costs previously recognized as expenses are not recognized as assets in a subsequent period.

There are no other intangible assets with an indeterminate useful life in the SUSS MicroTec Group.

Depreciation methods, useful lives, and residual values were reviewed in accordance with IAS 38 and adjusted where necessary.

### Property, plant and equipment

Property, plant and equipment are recognized at cost of acquisition or production and depreciated on a straight-line basis over their expected useful life.

Buildings, fixtures	10–40 years
Technical equipment and machinery	4–20 years
Other equipment, factory and office equipment	3–13 years
Vehicles	5 years

When assets are disposed of, the historical costs and related accumulated depreciation are derecognized, and the difference in revenue from the sale is recognized as other operating expense or income.

Depreciation methods, useful lives, and residual values were reviewed in accordance with IAS 16 and adjusted where necessary.

### Impairment of property, plant and equipment and other intangible assets

SUSS tests property, plant and equipment and other intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may be impaired and may not be recoverable. Where there are such indications, the recoverable amount of the asset is estimated in order to determine the extent of any impairment loss. If the recoverable amount for the individual asset cannot be estimated, the recoverable amount of the cash-generating unit to which the asset is allocated is estimated. If the estimated recoverable amount of an asset or a cash-generating unit is less than the carrying amount, the carrying amount of the asset or cash-generating unit is written down to the recoverable amount. The impairment loss is recognized in profit or loss.

Given that the determination of the recoverable amount is associated with estimates, it may have a significant influence on the values in question and ultimately on the amount of any impairment.

### Leases

A lease is established on the basis of an agreement that entitles the holder to control the use of an identified asset for a certain period of time in return for the payment of a fee.

The Group's lease agreements include office space and production areas, IT equipment, and vehicles. The term of the lease agreements ranges from three to twenty years. Some have the option to extend the lease agreements after this period. Individual lease agreements provide for additional lease payments based on changes in certain price indexes.

SUSS recognizes right-of-use assets and lease liabilities for leases with a term of more than twelve months, provided the underlying asset is not of low value (less than €5 thousand). Payments for short-term leases and leases of low-value assets are recognized as an expense over the term of the lease.

Options to extend the lease are included in the term of the lease if there is reasonable certainty that they will be made use of.

After conclusion of the lease agreement, right-of-use assets are measured at cost as of the commencement date.

The acquisition costs of right-of-use assets include

- (a) the amount of the initial measurement of the lease liability (see IFRS 16.26);
- (b) any lease payments made on or before the commencement date, net of any lease incentives received;
- (c) initial direct costs incurred by the lessee; and
- (d) an estimate of the costs to the lessee of dismantling and removing the underlying asset or restoring the site or asset, unless these costs serve to produce inventories.

Subsequently, the right of use is depreciated on a straight-line basis as of the date the leased object is made available until the end of the leasing period.

The lease liabilities are recognized when the agreement is concluded at the present value of the lease payments that have still not been made as of the provision date. An incremental borrowing rate of the respective lessee is used for this purpose. The lease liability is subsequently measured at its amortized carrying amount using the effective interest method. It is adjusted in the event of changes or a revaluation of the lease.

### Contract assets

If SUSS fulfills contractual performance obligations by transferring goods or services without an unconditional claim to a consideration already existing at that time, SUSS recognizes a contract asset. Contract assets arise in particular if SUSS has already transferred services (e.g. delivery of the machine, (partially) completed installation or initial training services) as of the reporting date, but their billability depends on the complete provision of the contractually agreed overall service. Contract assets are classified as current, as they are expected to be realized within the normal business cycle.

Trade receivables are recognized as soon as the claim to consideration is unconditional. At this point, the amount in question is reclassified from contract assets to trade receivables. Impairment losses on contractual assets due to credit risk are determined in accordance with the measurement method for financial assets measured at amortized cost. The Group uses an impairment matrix to calculate expected credit losses on trade receivables and contract assets. The determination of value adjustments requires judgments and estimates, particularly with regard to the expected probability of default and the recoverability of receivables. Impairment rates are determined based on the length of time receivables have been overdue, taking into account forward-looking information.

Contract assets are generally not past due and are therefore routinely classified as "not overdue"; a value adjustment of 0.10% is recognized for this.

### Inventories

Raw materials, supplies, and consumables, as well as work in progress and finished goods are measured at the lower of cost or net realizable value. The costs of conversion of work in progress and finished goods include direct material and production costs as well as attributable material and production overhead costs. The cost of purchased inventories is calculated after deducting discounts and price reductions. Net realizable value is defined as the estimated proceeds from a sale in the ordinary

course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

If the reasons that led to an impairment of inventories no longer apply, a reversal is made up to a maximum of the original acquisition or production cost.

## Financial instruments

A financial instrument is any contract that leads to a financial asset for one entity and to a financial liability or an equity instrument for the other. These include both primary financial instruments—such as trade receivables and payables, other receivables and liabilities—and derivative financial instruments such as foreign exchange contracts or embedded derivatives.

Trade receivables are recognized for the first time when an unconditional right to payment of the consideration has arisen. All other financial assets and financial liabilities are recognized for the first time when SUSSE becomes a contractual party to the respective instrument.

A financial asset—unless it is a trade receivable without a significant financing component—or a financial liability is measured upon initial recognition at fair value, plus or minus transaction costs that are directly attributable to the acquisition or issue, unless it is an item measured at fair value through profit or loss. A trade receivable without a significant financing component is initially recognized at the transaction price.

## Financial assets

On initial recognition, a financial asset is classified as measured at:

- Amortized cost
- At fair value through profit or loss

Financial assets that are held to collect contractual cash flows where such contractual cash flows consist solely of principal and interest payments are measured at amortized cost. Interest income from these financial assets is recognized in financial income using the effective interest method. Trade receivables, cash and cash equivalents, and other financial assets are measured at amortized cost.

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire or have been transferred and the Group has transferred substantially all the risks and rewards associated with ownership.

SUSSE holds the following financial assets that are subject to the credit default model in accordance with IFRS 9:

- Trade Receivables
- Contract assets
- Other financial assets
- Cash and cash equivalents

For trade receivables and contract assets, SUSSE applies the simplified approach, under which the expected credit loss (ECL) is measured without monitoring changes in the customer's credit risk.

The Group uses a provision matrix to calculate the expected credit losses on trade receivables and contract assets. The provision ratios are determined based on the number of days overdue and any forward-looking information on expected credit losses. The provision ratios are determined based on a historical analysis of all settled receivables over the past five years, by comparing the receivables paid with the losses on receivables according to maturity band.

Moreover, specific allowances are recognized where there are customer-specific indicators of a higher probability of credit default.

The determination of expected credit losses and the resulting value adjustments require judgments and estimates, particularly with regard to the expected probability of default, recoverability, and the consideration of forward-looking information. The assumptions used are reviewed on an ongoing basis. Actual cash inflows may differ from expected credit losses.

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all payment defaults (i.e. as the difference between the cash flows to which the Company is entitled under the contract and the expected cash flows). ECLs are discounted using the effective interest rate of the financial asset. Forward-looking information is taken into account as appropriate, insofar as relevant information is available.

Impairment losses, including the reversal of impairment losses or impairment gains, are recognized in the consolidated income statement as other operating income or other operating expenses.

### Financial liabilities

Financial liabilities are measured at fair value upon initial recognition; in the case of loans and liabilities, this is net of directly attributable transaction costs.

SUSS's financial liabilities include trade payables and other liabilities as well as liabilities to banks, including overdraft facilities.

The subsequent measurement of financial liabilities depends on their classification. Currently, all financial liabilities are classified as financial liabilities measured at amortized cost ("FLAC").

After initial recognition, they are measured at amortized cost using the effective interest method. Gains and losses are recognized in the statement of income when the liabilities are derecognized, and otherwise through amortization using the effective interest method.

Financial liabilities are derecognized when the contractual obligations have been settled, terminated, or have expired.

If financial liabilities are not due for settlement within twelve months of the end of the reporting period, they are classified as non-current, otherwise they are classified as current.

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if, and only if, the Group currently has a legally enforceable right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

### Cash and cash equivalents

Cash equivalents comprise cash and financial assets that can be converted into cash at any time with a maximum term of three months. Cash and cash equivalents are measured at amortized cost (see Note (32) **Financial instruments**).

### Defined benefit plans

Provisions for pension plans and similar commitments are recognized pursuant to IAS 19 "Employee Benefits."

Defined contribution plans generally do not lead to the formation of provisions since the Company's obligation is restricted to the payment of contributions to retirement/pension funds. Premium payments to retirement/pension funds are recognized as an expense in the period in which they are accrued.

With defined-benefit plans, the Company's obligation consists of ensuring promised benefits to active and former employees. Defined benefit plans generally do not lead to the formation of pension provisions.

The net liability from defined benefit plans (the cash value of the defined-benefit obligation less the value of plan assets) is calculated based on the projected unit credit method. Pension obligations are measured on the basis of financial mathematical reports. The effects from the remeasurement of the net liability (actuarial gains and losses, income from plan assets, and changes in the effect of the upper limit on assets) are recognized in full in accumulated other comprehensive income.

Commitments for pensions and associated expenses and income are determined in accordance with actuarial measurements. These measurements are based on key assumptions, including discount factors, salary trends, and life expectancy. The assumed discount factors reflect the interest rates obtained as of the reporting date for high-quality, fixed-interest investments with corresponding terms.

On account of fluctuations in the market and economic situation, the underlying assumptions may deviate from the actual development, with material effects on pension obligations.

Where there are sufficient indications that an adjustment is necessary, the estimates are updated accordingly.

### Provisions

Provisions are recognized when, as a result of a past event, there is currently a legal or de facto obligation to a third party, the outflow of resources with economic value to settle the obligation is likely, and a reliable estimate of the amount of the obligation can be made.

Measurement is based on the best estimate of the expenditure required to settle the present obligation. If the interest effect is material, the present value of the expected future cash flows is recognized; discounting is performed using an interest rate that reflects current market expectations regarding the actual cash value. Determining the necessary estimates involves exercising judgment.

This applies in particular to obligations from contractually agreed guarantees and warranty claims, anticipated losses from customer orders, and other legal or contractual obligations.

Warranty provisions are calculated based on historical experience, taking current developments into account. Changes in the volume of sales or the composition of the product portfolio may have a corresponding impact on the amount of provisions formed.

Provisions for onerous contracts with customers are formed if the estimated total costs of a contract exceed the expected sales. An assessment is made as part of the ongoing monitoring of project progress and the updating of cost and revenue estimates. Adjustments are made as soon as new information becomes available.

### Share-based remuneration

In accordance with IFRS 2 (Share-based Payment), a distinction is made between cash-settled and equity-settled transactions. SUSS MicroTec SE recognizes the long-term incentive (LTI) agreements for the members of the Management Board as a share-based remuneration model in the form of virtual performance shares with cash settlement. The vesting period of a tranche extends over a total of four years and comprises a three-year performance period and a one-year lock-up period. If a Management Board contract begins or ends during the four-year vesting period, it must be adjusted pro rata temporis. The contract term of the respective Management Board member in effect at the start of the tranche is relevant here. The amount paid out under a tranche of the LTI program is determined based on the performance criteria defined in the underlying remuneration plan. In the 2022 remuneration plan, these include return on capital employed (ROCE), sales growth, sustainability criteria, and relative total shareholder return (rTSR). The rTSR is calculated by measuring the outperformance of the SUSS MicroTec SE share relative to defined benchmark indices over the three-year performance period.

The outperformance of the share is calculated using Monte Carlo simulations that model both the performance of the SUSS MicroTec SE share price and the performance of the respective benchmark indices. Share price movements are modeled as logarithmic growth processes with normal distribution, taking into account the correlation between the share and the benchmark index. The payout factors derived from the TSR outperformance relative to the respective benchmark indices are weighted equally to determine the final payout factor. The (expected) amount paid out under the LTI program is determined in accordance with the specific terms of the remuneration scheme, taking into account, in particular, the (expected) performance criteria and the simulated market value of the share at the end of the performance period. The calculation of non-current provisions related to the long-term incentive program is based largely on planning and forecasting assumptions. These relate in particular to the valuation of multi-year, share-based remuneration components and are based on the information available as of the reporting date and on expectations regarding the future performance of financial and non-financial performance criteria and the share price. Changes to these assumptions may have a material impact on the amount of the provisions recognized (see Note **(24) (Non-current) provisions for share-based remuneration**).

### Financial debt

Financial debt comprises bank borrowings and liabilities from rent and lease agreements. Bank borrowings are allocated to the category "Financial liabilities" and measured at amortized cost. Liabilities that result from rent and lease agreements are measured and recognized in accordance with IFRS 16 and allocated to the category "Financial liabilities."

### Other financial liabilities

Other financial liabilities are measured at amortized cost.

### Trade payables

Trade payables are allocated to the category "Financial liabilities" and measured at amortized cost.

### Contract liabilities

Contract liabilities relate to advance payments received from customers for agreed contracts that fall within the scope of IFRS 15 and performance obligations under contractual agreements with customers that have not yet been fulfilled. They are recognized to the extent that customer payments exceed the services provided by the Company. When a performance obligation is fulfilled in accordance with IFRS 15, it is derecognized accordingly.

## Sales recognition

SUSS recognizes sales when control over identifiable goods or services is transferred to the customer, i.e. when the customer has the ability to determine the use of the transferred goods or services and derives the majority of the remaining benefits from them. The prerequisite for this is that there is a contract with enforceable rights and obligations and that, among other things, the receipt of consideration is likely – taking into account the customer's creditworthiness.

The assessment is conducted in accordance with the principles-based five-step model of IFRS 15:

- (1) Identification of the contract with the customer,
- (2) Identification of distinct performance obligations,
- (3) Determination of the transaction price,
- (4) Allocation of the transaction price to the performance obligations,
- (5) Recognition of revenue when the performance obligations are satisfied.

### Performance obligations

SUSS identifies the following separable performance obligations in contracts with customers, for which sales are recognized separately as soon as the customer obtains control over them:

- Production and delivery of tools
- Installation of the tool and initial training of the customer
- Warranty extension
- Maintenance and services
- Delivery of replacement parts
- Production of upgrades
- Installation of upgrades to the tool

These performance obligations are assessed separately and – if they are distinct – recognized separately.

### Transaction price and allocation

SUSS examines whether the contract contains multiple commitments that represent separate performance obligations to which a portion of the transaction price should be allocated. When determining the transaction price, the Group takes into account—where agreed—the effects of variable consideration, the existence of a significant financing component, non-cash consideration, and consideration payable to the customer.

Sales are recognized in the amount of the respective allocated transaction prices. If a contract contains several performance obligations, the transaction price is allocated based on the relative stand-alone selling prices. As there are no observable unit selling prices, these are estimated using accepted methods and the underlying parameters are reviewed on a regular basis. SUSS uses the cost-plus method for this purpose. In this process, unit

selling prices are calculated based on expected direct and indirect costs plus a reasonable mark-up.

**Revenue from the sale of tools:** Revenue is generally recognized at the time when control of the tool is transferred to the customer. Depending on the respective contractual arrangement, delivery of the tool constitutes part of the performance obligation. If delivery to the destination point has been agreed, transport-related services are provided prior to the transfer of control; these constitute dependent acts of performance and, together with the production of the tool, constitute a single performance obligation. If the transfer of control typically occurs upon handover to the carrier designated by the customer, delivery of the tool is not part of the performance obligation.

**Revenue from the installation of the tool and initial training of the customer:** This service is performed at the customer's premises on a tool that is already under the customer's control. The customer receives and consumes the benefit at the same time as the service is provided. Consequently, revenue is recognized over time according to stage of completion. The stage of completion is calculated as the ratio of the contract costs incurred up to the reporting date to the estimated total contract costs on the reporting date, and thus essentially follows the cost-to-cost method. The contract revenue is the transaction price.

**Revenue from extended warranties:** SUSS offers customers a warranty that exceeds the scope of statutory warranties (i.e. an extended warranty after expiry of the statutory warranty). The extended warranty provides the customer with a form of assurance that even after the statutory warranty has expired, any damage that can be proven not to have been caused by the customer will be repaired at SUSS's expense. This means that the customer receives and consumes the benefits of this additional warranty on a straight-line basis over the period of this commitment ("stand-ready obligation"). In cases where an extended warranty has been agreed, the total transaction price for the sale of the tool is allocated to the performance obligations "production of the tool", "installation of the tool" and "extended warranty" in proportion to the unit selling prices.

**Revenue from maintenance and services:** Revenue is recognized over time. If services are provided regularly, revenue is recognized on a straight-line basis over the relevant service period; otherwise, revenue is recognized as services are rendered.

**Revenue from the sale of spare parts:** Revenue from the sale of spare parts is recognized on a given date as soon as control of the spare parts has been transferred to the customer.

**Revenue from the sale of upgrades:** For the production and delivery of an upgrade, revenue is generally recognized when control is transferred to the customer; this corresponds to revenue recognition for the sale of machines.

**Revenue from the installation of upgrades:** When an upgrade is installed at the customer's premises, revenue is recognized over time according to the stage of completion. Stage of completion is calculated on an input basis using the cost-to-cost method according to the installation of a tool.

Revenue recognition over time is based on the calculation of stage of completion, which is based on estimates of the total costs expected to be incurred in order to fulfill the contract. The expected total costs of the installation as well as assumptions regarding technical execution and timing are particularly relevant. Changes to these estimates affect the amount of revenue recognized in the respective reporting period.

In addition, an ongoing review is carried out to determine whether the expected total costs exceed the contractually agreed remuneration; if so, the expected loss is taken into account.

## Cost of sales

Cost of sales comprises the manufacturing and procurement expenses attributable to sales for products sold and spare part, as well as expenses for services. In addition to the materials and manufacturing costs that can be allocated directly, this item also includes overhead costs such as depreciation and amortization of production facilities and intangible assets, as well as impairments on inventories.

## Research and development costs

Expenses for research and expenses for development work that cannot be capitalized are recognized as an expense when they are incurred.

## Other operating expenses and income

The other operating expenses and income are classified under the operating income.

## Income tax

Tax items are determined in accordance with applicable local tax laws, relevant case law, and authoritative administrative interpretations in the respective tax jurisdictions. Due to the complexity of tax regulations, taxpayers and tax authorities may interpret them differently. The deferred taxes are computed using tax rates that apply or are expected to apply at the time of realization in light of the present legal situation in the relevant countries. Discretionary decisions resulted from deriving the respective

realization time of deductible and taxable differences. Using the best possible estimates of these times, the adjustment effect from the tax rate adjustment was determined.

Deferred taxes are recognized in accordance with IAS 12 "Income Taxes" using the liability method for all temporary differences between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements according to IFRS, as well as for tax loss carryforwards.

Deferred tax assets are recognized only insofar as it is likely that sufficient taxable income will be available in the future against which the temporary differences or loss carryforwards can be utilized. When assessing recoverability, particular consideration is given to projected operating results, the reversal of existing temporary differences, and other tax planning assumptions.

As future business performance is subject to uncertainty, the measurement of deferred tax assets and the assessment of tax risks are based on assumptions and estimates that are reviewed on an ongoing basis. Adjustments are made in the period in which new information becomes available.

### Treatment of subsidies

Under IAS 20 "Accounting for Government Grants," public subsidies are only recognized if there is sufficient certainty that the attached conditions will be fulfilled and the subsidies granted. They are recognized in profit and loss, generally in the periods in which the expenses that are to be met by the subsidies are incurred.

Subsidies relating to investments that can be capitalized are recognized under liabilities as other liabilities and released proportionately over the useful life of the funded investments.

### Foreign currency valuation

Transactions denominated in a currency other than the functional currency of a business unit are recognized in the functional currency at the mean spot exchange rate on the date of initial recognition. At the end of the reporting period, the company measures monetary assets and liabilities denominated in foreign currencies in the functional currency at the mean spot exchange rate applicable as of the reporting date. Non-monetary items are translated using the exchange rate on the date of the transaction and are not revaluated after that point.

Gains and losses from these foreign currency valuations are recognized in profit or loss.

### Earnings per share (EPS)

Basic earnings per share are calculated by dividing the profit from continuing operations, the profit from discontinued operations, and/or consolidated net income for the year attributable to the shareholders of SUSS MicroTec SE by the weighted average number of shares outstanding during the financial year.

### Segment reporting

The segment reporting of the SUSS Group is aligned with the internal organizational and reporting structure in accordance with the management approach.

The data used to determine the internal control parameters is derived from the consolidated financial statements prepared in accordance with IFRS.

### Discontinued operations and non-current assets held for sale

Discontinued operations are reported as soon as a part of the Company is classified as being held for sale or has already been disposed of, the part of the Company constitutes a separate major line of business or geographical area of operations and is part of a coordinated overall plan for disposal.

SUSS classifies an individual non-current asset (or disposal group) as being held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. Assets classified as being held for sale are no longer amortized.

Discontinued operations are reported separately from continuing operations in the consolidated statement of income and in the consolidated statement of cash flows; previous years are presented on a comparative basis.

Non-current assets held for sale or the disposal group are measured at the lower of carrying amount or fair value minus the costs of disposal. The determination of fair value less costs of disposal involves estimates and assumptions that may be subject to uncertainty.

Disclosures in the Notes to the Consolidated Financial Statements other than in Note (3) **Discontinued operations** refer to continuing operations or assets not held for sale and related liabilities.

## F) Consolidation

### Consolidation principles

The consolidated financial statements include SUSS MicroTec SE and all companies over which, independent of the level of its participatory investment, the proprietary company can exercise control (i.e., the control principle). Control exists if SUSS MicroTec SE has the power to participate in positive and negative variable returns of a company and can influence these returns through its discretionary power. A subsidiary is included in the consolidated financial statements as of the date on which the Company assumes control over the subsidiary until such date as control by the Company ends.

Receivables and liabilities, as well as income and expenses incurred between the companies included in the consolidated financial statements, are eliminated, along with intragroup profits and losses. Within the scope of capital consolidation, the shares of the subsidiaries attributable to the Group are offset against the corresponding newly revalued shareholders' equity.

## Translation of financial statements in foreign currency

The reporting currency of the Group is the euro, which is also the functional currency of the parent company. All figures are stated in euro thousand unless otherwise stated. The assets and liabilities of subsidiaries that do not have the euro as their functional currency are translated at the respective closing rates, while items in the statement of income are translated at average rates.

Equity components are translated at historical exchange rates as of the dates of their respective additions from a Group perspective. The resulting differences from translation at closing rates are shown as a separate component of equity, as accumulated other comprehensive income. Currency translation differences recognized in shareholders' equity while companies are part of the Group are recognized in other operating expenses or income through profit or loss when Group companies leave the scope of consolidation.

The exchange rates of major currencies to the euro changed as follows:

	2025		2024	
	Balance sheet	P&L	Balance sheet	P&L
EUR1 vs USD 1	1.175	1.124	1.041	1.083
EUR1 vs JPY 1	184.090	169.030	163.232	163.297
EUR1 vs GBP 1	0.873	0.855	0.830	0.847
EUR1 vs CHF 1	0.931	0.936	0.935	0.931
EUR1 vs TWD 1	36.801	35.168	34.063	34.657
EUR1 vs SGD 1	1.511	1.472	1.419	1.446
EUR1 vs CNY 1	8.226	8.073	7.637	7.792
EUR1 vs KRW 1	1,696.940	1,601.735	1,518.195	1,472.286

### Disclosures on the scope of consolidation

There were no changes in the scope of consolidation compared to the consolidated financial statements as of December 31, 2024.

The following subsidiaries and investments of SUSS MicroTec SE (Group parent company) are included in the consolidated financial statements as of December 31, 2025, (disclosure of capital of the individual companies in accordance with local law in the reporting currency euro).

The closing date of the financial statements of all the companies included is December 31 of the year in question.

Among the domestic subsidiaries within the legal form of a corporation, SUSS MicroTec REMAN GmbH, Oberschleissheim, Germany, fulfills the conditions for exemption pursuant to Section 264 (3) HGB. All exemption rules were applied.

SUSS MicroTec Solutions GmbH&Co. KG, which has the legal form of a partnership, fulfills the conditions for exemption pursuant to Section 264b HGB. All exemption rules were applied.

SUSS MicroTec SE prepares consolidated financial statements pursuant to IFRS, as adopted by the EU, for the largest and smallest group of companies. These consolidated financial statements and the combined management report for the 2025 financial year are published in the Business Register.

Company/based in	Subscribed capital	Subsidiary	Consolidation
SUSS MicroTec SE, Garching, Germany	19,115,538.00	Holding	Full
SUSS MicroTec Solutions GmbH&Co. KG, Sternenfels, Germany	4.000.000.00	100%	Full
SUSS MicroTec Photomask Equipment Beteiligungs-GmbH, Sternenfels, Germany	25,000.00	100%	Full
SUSS MicroTec Ltd., Market Rasen, United Kingdom	11,460.00	100%	Full
SUSS MicroTec KK, Yokohama, Japan	162,963.77	100%	Full
SUSS MicroTec S.A.S., Pierre Bénite, France	114,750.00	100%	Full
SUSS MicroTec Inc., Corona, USA	3,571,914.89	100%	Full
SUSS MicroTec (Taiwan) Company Ltd., Zhubei, Taiwan	1,358,673.50	100%	Full
SUSS MicroTec Company Ltd., Shanghai, China	201,225.35	100%	Full
SUSS MicroTec REMAN GmbH, Oberschleißheim, Germany	25.564.59	100%	Full
SUSS MicroTec (Singapore) Pte. Ltd., Singapore	16,550.81	100%	Full
SUSS MicroTec Korea Co. Ltd., Hwaseong City, South Korea	29,464.80	100%	Full
SUSS MicroTec Netherlands B.V., Eindhoven, Netherlands	10,00	100%	Full

### (3) Discontinued operations

In the previous year, the MicroOptics division and the subsidiary SUSS MicroOptics S.A. were sold to Focuslight Technologies (HK) Investment Management Co. Ltd. on January 15, 2024 and de-consolidated. A purchase price of €58.1 million was realized for the acquisition of all shares in SUSS MicroOptics S.A. In addition, the intragroup financing of €16.9 million was repaid. The completion of the transaction therefore resulted in a total cash inflow of €75.0 million. The gain on disposal was included in the result from discontinued operations (after tax).

In the current reporting period, further expenses were incurred in connection with the sale of SUSS MicroOptics S.A. Following disagreements regarding compliance with certain disclosure and reporting obligations during closing, SUSS agreed on a compensation payment with the acquirer in Q2 2025 to finally settle the matter.

The results of discontinued operations are as follows:

in € thousand	1/1/2025 - 12/31/2025	01.01.2024 - 15.01.2024
Sales	0	1,329
Other income	0	0
Expenses	-3,441	-1,654
Operating result from discontinued operations (before tax)	-3,441	-325
Income taxes	27	0
Operating result from discontinued operations (after taxes)	-3,414	-325
Result on disposal from discontinued operations (after taxes)	0	59,006
Income taxes	0	-396
Result on disposal from discontinued operations (after taxes)	0	58,610
Earnings from discontinued operations (after taxes)	-3,414	58,285

The following table shows the assets and liabilities that were disposed of by the Group as of the date of disposal (January 15, 2024):

in € thousand	01/15/2024
Intangible assets	117
Tangible assets	21,641
Inventories (net)	6,397
Trade receivables	3,088
Cash and cash equivalents	1,571
Other current assets	1,037
<b>Total assets disposed of</b>	<b>33,851</b>
Pension plans and similar commitments	4,661
Financial debt from lease obligations IFRS 16 (non-current)	3,962
Other liabilities	235
Other non-current provisions	583
Financial debt from lease obligations IFRS 16 (current)	769
Other financial liabilities	1,488
Trade payables	1,520
Other current liabilities	218
<b>Total liabilities disposed of</b>	<b>13,436</b>
<b>Net assets disposed of</b>	<b>20,415</b>
Accumulated other comprehensive income	-4,518
Divesting costs	112
<b>Gain on disposal</b>	<b>59,006</b>
Sale price	75,015

## Comments on the IFRS Consolidated Statement of Income

### (4) Sales

Sales was composed as follows:

in € thousand	2025	2024
Machinery and equipment	443,422	386,861
Upgrades	10,594	15,666
Spare parts	27,487	22,844
Services	21,502	21,236
Other sales	175	47
<b>Total Sales</b>	<b>503,180</b>	<b>446,654</b>

Sales in the 2025 financial year were broken down by segment as follows (see Note (38) Segment Reporting):

in € thousand	Advanced Backend Solutions	Photomask Solutions	Central Group Functions	2025 Total
Machinery and equipment	308,816	134,606	0	443,422
Upgrades	7,832	2,762	0	10,594
Spare parts	20,947	6,540	0	27,487
Services	11,962	9,540	0	21,502
Other sales	175	0	0	175
<b>Total sales</b>	<b>349,732</b>	<b>153,448</b>	<b>0</b>	<b>503,180</b>

The regional distribution of sales in the 2025 financial year was as follows:

in € thousand	Advanced Backend Solutions	Photomask Solutions	Central Group Functions	2025 Total
EMEA	39,645	3,373	0	43,018
North America	35,794	10,230	0	46,024
Asia-Pacific	274,293	139,845	0	414,138
<b>Total sales</b>	<b>349,732</b>	<b>153,448</b>	<b>0</b>	<b>503,180</b>

Sales generated in 2024 is allocated to the segments as follows:

in € thousand	Advanced Backend Solutions	Photomask Solutions	Central Group Functions	2024 Total
Machinery and equipment	272,572	114,289	0	386,861
Upgrades	13,591	2,075	0	15,666
Spare parts	17,066	5,778	0	22,844
Services	12,629	8,607	0	21,236
Other sales	43	0	4	47
<b>Total sales</b>	<b>315,901</b>	<b>130,749</b>	<b>4</b>	<b>446,654</b>

The regional distribution of sales in the 2024 financial year was as follows:

in € thousand	Advanced Backend Solutions	Photomask Solutions	Central Group Functions	2024 Total
EMEA	26,309	5,103	0	31,412
North America	23,769	1,960	0	25,729
Asia-Pacific	265,823	124,312	4	390,139
<b>Total sales</b>	<b>315,901</b>	<b>130,749</b>	<b>4</b>	<b>446,654</b>

## (5) Other operating income

Other operating income was comprised as follows:

in € thousand	2025	2024
Foreign currency gains	8,300	3,084
Income from the reversal of value adjustments (ECL)	264	90
Public subsidies/reimbursements	182	354
Insurance claims	180	0
Income from sale of assets	74	1
Income from the reversal of other provisions	19	3
Income from recharges	11	144
Others	75	108
<b>Other operating income</b>	<b>9,105</b>	<b>3,784</b>

The foreign currency gains arose primarily from the valuation of financial assets and liabilities in US dollars and Taiwan dollars as of the reporting date.

## (6) Other operating expenses

Other operating expenses were comprised as follows:

in € thousand	2025	2024
Foreign currency losses	3,048	4,054
Other taxes	1,460	1,667
Addition of allowances for value adjustments for doubtful receivables and contract assets	146	154
Derecognition of bad debts	29	35
Miscellaneous other operating expenses	22	27
Losses on disposal of assets	21	1
Others	4	203
<b>Other operating expenses</b>	<b>4,730</b>	<b>6,141</b>

The foreign currency losses arose primarily from the valuation of financial assets and liabilities in US dollars and Taiwan dollars as of the reporting date.

## (7) Financial result

The financial result is composed of interest expenses and interest income as well as other financial expenses and other financial income. Financial income of €1,704 thousand (previous year: €3,216 thousand) resulted primarily from interest income for money market investments. The financial expenses were comprised as follows:

in € thousand	2025	2024
Interest on bank loans	166	156
Interest on lease liabilities	1,439	200
Commissions on bank guarantees	66	72
Other interest and financial expenses	136	38
<b>Financial expenses</b>	<b>1,807</b>	<b>466</b>

Interest on liabilities to banks includes €71 thousand (previous year: €61 thousand) attributable to two loans granted as part of a KfW funding program (loan balance as of December 31, 2025: €4,028 thousand). Bank interest of approximately €48 thousand (previous year: €51 thousand) is attributable to the provision of the syndicated loan, which comprises a credit line of €56 million (see [\(26\) Financial debt](#) to banks).

## (8) Income tax

Income tax expense and its breakdown into current and deferred taxes were as follows:

in € thousand	2025	2024
Current tax expense	16,329	16,167
Deferred tax income (-)/expense	-81	9,508
thereof on temporary differences	-452	9,480
<b>Total expense</b>	<b>16,248</b>	<b>25,675</b>

The following table shows a reconciliation between the anticipated tax expenses in the respective financial year and the disclosed tax expense. The following tax rates were used as a basis:

Expected tax rate	2025	2024
Corporate income tax rate	15.00%	15.00%
Solidarity surcharge	5.50%	5.50%
Trade income tax rate	12.43%	12.43%
<b>Composite tax rate</b>	<b>28.25%</b>	<b>28.25%</b>

Reconciliation:

in € thousand	2025	2024
<b>Earnings before tax</b>	<b>65,769</b>	<b>77,364</b>
<b>Expected income taxes</b>	<b>18,580</b>	<b>21,855</b>
Different tax rates	-752	-72
Trade tax additions and deductions	10	10
Other non-deductible expenses	703	468
Foreign taxes	547	-95
Tax expenses from previous years	448	134
Non-activation/value adjustment on deferred taxes	-1,560	2,626
Use of value-adjusted loss carryforwards	-1,494	-295
Tax-free income	-913	0
Correction amount pursuant to Section 1 of the German Foreign Tax Act (AStG)	79	0
Effects of tax rate changes	-30	0
Others	631	1,044
<b>Effective income taxes</b>	<b>16,248</b>	<b>25,675</b>

The reconciliation amount from expected to effective income tax expense totaled € -2,332 thousand (previous year: € 3,820 thousand). Deferred taxes were calculated as follows:

in € thousand	Assets		Liabilities		Change in DTA/DTL compared to the previous year
	2025	2024	2025	2024	
Liabilities	2,761	851	1,679	175	-406
Pension plans and similar commitments	577	560	0	0	-17
Trade Receivables	7	156	2,374	4,631	-2,107
Contract Assets	0	0	14,915	15,997	-1,082
Customer deposits	0	0	45,848	36,405	9,443
Non-current provisions	43	59	12	640	-612
Intangible assets	829	1,319	47	533	4
Other current assets	425	0	358	0	-67
Goodwill	0	0	2,064	2,064	0
Inventories	41,619	36,258	0	10	-5,370
Tangible assets	25	33	879	570	317
Others	0	64	0	11	53
Loss carryforwards	871	264	0	0	-607
Offsetting	-45,508	-38,868	-45,508	-38,868	0
<b>Total</b>	<b>1,649</b>	<b>697</b>	<b>22,669</b>	<b>22,169</b>	<b>-452</b>

The Group has tax loss carryforwards of € 101,550 thousand (previous year: € 101,807 thousand). Of this amount, a total of € 17,385 thousand will expire by December 31, 2035. The remaining loss carryforwards of € 84,165 thousand can be used indefinitely. With the exception of SUSS MicroTec Netherlands B.V., no deferred tax assets were recognized for the loss carryforwards, as the Group does not expect to use these loss carryforwards in the foreseeable future. The loss carryforwards also include trade income tax loss carryforwards of SUSS MicroTec SE in the amount of € 27,115 thousand. Deferred tax assets of SUSS MicroTec SE on current trade income tax losses of € 826 thousand in the reporting year were not recognized. The loss carryforwards may still be used for tax purposes subject to the restrictions of Section 10a of the German Trade Tax Act (GewStG) and on the basis of national tax laws. SUSS MicroTec Inc. has loss carryforwards of € 57,213 thousand as of December 31, 2025.

SUSS MicroTec Netherlands B.V. has loss carryforwards of € 17,223 thousand as of December 31, 2025. A deferred tax asset of € 871 thousand has been recognized for loss carryforwards of € 3,377 thousand for SUSS MicroTec Netherlands B.V., as the Group assumes that, due to the application of the international OECD Transfer Pricing Guidelines, future taxable income will be available in this amount against which the unused tax loss carryforwards can be utilized.

No deferred tax assets were recognized for temporary differences of € 2,123 thousand (previous year: € 1,708 thousand).

The tax effect on other comprehensive income without an impact on profit and loss in 2025 consists of tax income of € 24 thousand (previous year: € 90 thousand) and results from the measurement of defined benefit pension plans.

On July 14, 2025, legislation was agreed to gradually reduce the current corporation tax rate from 15% to 10%, starting in 2028. This is expected to result in a corporate tax reduction in the amount of € 30 thousand. The actual effects may deviate from expectations due to uncertainties regarding the future development of earnings.

As of 31 December 2025, deferred tax assets and deferred tax liabilities were offset, to the extent that the deferred taxes in the offsetting cases will be realized in the same future period and the deferred tax assets and deferred tax liabilities involved the same tax authority.

IFRIC 23 clarifies the application of the recognition and measurement requirements of IAS 12 if there is uncertainty regarding the handling of income tax. The corresponding transfer pricing adjustments were assessed jointly, as they are comparable in terms of content and economic effect, are both effective vis-à-vis the German tax authorities, are based on OECD principles, and have

a similar risk profile. The risk-based review of the individual circumstances was nevertheless carried out on a country-specific basis. As both issues have a uniform effect vis-à-vis the German tax authorities, the expected value is calculated (IFRIC 23.11). Given the potential impact of current uncertainty, company management and external consultants consider a tax liability of € 1,536 thousand to be the expected value.

Outside basis differences arise from differences between the Group company's share of net assets and the tax base of shares in affiliated companies and other investments. The detailed differences are as follows:

IAS 12.81 (f): Total amount of temporary differences arising from investments for which no deferred tax liability was recognized (€ 2,953 thousand).

It is not currently expected that the existing differences will be reversed in the foreseeable future, as these profits are reinvested indefinitely.

## (9) Earnings per share

The following table summarizes the calculation of both the basic and diluted earnings per share:

in € thousand	2025		2024	
	Total	Earnings per share in € (basic)	Total	Earnings per share in € (basic)
Earnings after taxes (continuing operations) Of which shareholders of SUSSE MicroTec SE	49,521	2.59	51,689	2.70
Earnings after taxes (discontinued operations) Of which shareholders of SUSSE MicroTec SE	-3,414	-0.18	58,285	3.05
Net income Of which shareholders of SUSSE MicroTec SE	46,107	2.41	109,974	5.75
Weighted average number of outstanding shares	19,115,538		19,115,538	

There were no dilution effects in the reporting period presented.

## (10) Additional disclosures on the IFRS Consolidated Statement of Income

### Expenditures for research and development

Research and development expenses stood at €46,954 in the reporting financial year (previous year: €39,973 thousand). As in the previous year, no amortization of capitalized development costs is included in research and development expenses. Research and development expenses include public subsidies received in the amount of €51 thousand (previous year: €3 thousand).

## Personnel expenses

The SUSS Group's income statement includes personnel expenses as follows:

in € thousand	2025	2024
Wages and salaries	110,970	96,653
Social security expenses and expenses for benefits	12,647	10,894
Pension expenses	7,769	6,642
Share-based remuneration	311	2,339
<b>Personnel expenses</b>	<b>131,697</b>	<b>120,067</b>

The social security charges and expenses for benefits primarily contain the employer's portions of social security insurance and contributions to the employer's liability insurance.

Pension expenses include pension costs from company pension plans and employer contributions to the statutory pension scheme.

Of the total personnel expenses of € 131,697 thousand (previous year: € 120,067 thousand) € 58,194 thousand (previous year: € 54,026 thousand) was attributable to cost of sales, € 36,552 thousand (previous year: € 31,087 thousand) to research and development costs, € 17,251 thousand (previous year: € 17,915 thousand) to selling expenses and € 19,700 thousand (previous year: € 17,039 thousand) to general administration costs.

## Cost of materials

The cost of materials amounted to € 202,225 thousand in the 2025 financial year (previous year: € 201,251 thousand).

## Explanations on the Assets Side

### (11) Intangible assets and goodwill

Intangible assets and goodwill developed as follows:

#### Intangible assets

in € thousand	Historical acquisition and manufacturing costs					Accumulated depreciation					Net book value			
	1/1/2025	Currency difference	Additions	Transfers/re-classifications	Disposals	12/31/2025	1/1/2025	Currency difference	Additions	Transfers/re-classifications	Disposals	12/31/2025	12/31/2024	12/31/2025
<b>Intangible assets</b>														
1. Concessions, industrial and similar rights and assets, and licenses in such rights and assets	19,667	-73	1,003	0	369	20,228	15,322	-65	1,743	0	5	16,995	4,345	3,233
2. Development costs	29,533	319	0	0	29,852	0	29,533	319	0	0	29,852	0	0	0
3. Other intangible assets	1,395	0	0	0	0	1,395	1,124	0	35	0	0	1,159	271	236
<b>Total</b>	<b>50,595</b>	<b>246</b>	<b>1,003</b>	<b>0</b>	<b>30,221</b>	<b>21,623</b>	<b>45,979</b>	<b>254</b>	<b>1,778</b>	<b>0</b>	<b>29,857</b>	<b>18,154</b>	<b>4,616</b>	<b>3,469</b>
<b>Goodwill</b>	<b>33,044</b>	<b>-259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,785</b>	<b>14,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,413</b>	<b>18,631</b>	<b>18,372</b>

SUSS MicroTec SE performed the mandatory annual impairment test of goodwill as of December 31, 2025. The recoverable amount was determined based on the value in use. The underlying assumptions on the basis of which SUSS determined the value in use of the cash-generating unit include a long-term growth rate of 1.5% and a discount rate (before taxes) of 18.14% (previous year: 19.08%) in both the most recent financial year and the previous year.

The Group defines the operating segments as cash-generating units. To determine the value in use of the cash-generating unit, cash flows are projected for a five-year detailed planning period. These are based on past experience, current operating results, management's best assessment of future performance, and on market assumptions. For the Advanced Backend Solutions segment, to which the reported goodwill is allocated, average annual sales growth for this five-year period was 12.2% (previous year: 8.8%). The assumed sales growth rate was derived taking into account the order book, price and volume assumptions, and expected macroeconomic conditions, and it was assessed for plausibility using externally available industry information. The margin trend takes into account expected increases in efficiency and developments in costs.

A sustainable sales growth rate of 1.5% per annum is assumed for cash flow forecasts extending beyond the detailed planning period. Suitable forecasts from the semiconductor sub-supplier industry are used to check the plausibility of the long-term assumptions. The fair value less costs to sell is largely determined by the terminal value (present value of the perpetual annuity) and is particularly sensitive to changes in assumptions regarding the long-term growth rate and the discount rate.

The discount rates are based on the weighted average cost of capital (WACC) model. They are calculated based on a risk-free interest rate plus a market risk premium. In addition, the discount rate reflects current market assessments of the specific risks by taking into account beta factors, leverage, and borrowing costs. The peer group is subject to an annual review and is adjusted as necessary.

The goodwill recognized as of the reporting date of € 18,372 thousand (previous year: € 18,631 thousand) is attributable in full to the Advanced Backend Solutions segment. A part of goodwill (USD 2,366 thousand) is denominated in US dollars and is therefore subject to currency fluctuations.

## (12) Property, plant and equipment

Property, plant and equipment developed as follows in the reporting year:

in € thousand	Historical acquisition and manufacturing costs					Accumulated depreciation						Net book value		
	1/1/2025	Currency difference	Additions	Transfers/re-classifications	Disposals	12/31/2025	1/1/2025	Currency difference	Additions	Transfers/re-classifications	Disposals	12/31/2025	12/31/2024	12/31/2025
<b>Property, plant and equipment</b>														
1. Properties, buildings, fixtures	23,883	-30	4,968	7,722	9	36,534	8,503	-21	2,535	0	7	11,010	15,380	25,524
2. Technical equipment and machinery	10,858	-146	14,409	2,702	201	27,622	5,896	-67	1,808	0	188	7,449	4,962	20,173
3. Other equipment, office, and plant furnishings	18,679	-325	1,212	-561	1,725	17,280	13,339	-164	1,392	0	1,696	12,871	5,340	4,409
4. Vehicles	474	-5	25	0	38	456	382	-4	15	0	13	380	92	76
5. Equipment under construction	268	0	11,272	-9,863	168	1,509	0	0	0	0	0	0	268	1,509
6. Capitalized lease assets, vehicle fleet														
Technical equipment and machinery	335	-35	0	0	300	0	335	-35	0	0	300	0	0	0
Vehicle fleet	26	-3	0	0	0	23	26	-3	0	0	0	23	0	0
7. Right-of-use assets	17,073	-851	44,397	0	4,855	55,764	9,300	-493	4,275	0	1,769	11,313	7,773	44,451
<b>Total</b>	<b>71,596</b>	<b>-1,395</b>	<b>76,283</b>	<b>0</b>	<b>7,296</b>	<b>139,188</b>	<b>37,781</b>	<b>-787</b>	<b>10,025</b>	<b>0</b>	<b>3,973</b>	<b>43,046</b>	<b>33,815</b>	<b>96,142</b>

No unplanned depreciations or value adjustments were recognized, as there were no grounds for impairment.

Demonstration tools in the amount of €9,690 thousand previously classified as held for sale were reclassified from current assets to the technical equipment and machinery category. These tools are no longer actively marketed, but are used on a permanent basis in the Company's own business operations.

Right-of-use assets for leased and rented assets have been disclosed under property, plant and equipment; the carrying amount totaled € 44,451 thousand as of December 31, 2025 (previous year: € 7,773 thousand).

in € thousand	Total right-of-use assets	thereof land, buildings and fixtures	thereof factory and office equipment, vehicles
As of January 1, 2025	7,773	5,890	1,883
Additions to right-of-use assets	44,397	43,713	684
Disposals of right-of-use assets	-4,855	-4,120	-735
Depreciation for the financial year	-4,275	-3,445	-830
Disposal depreciation for wear and tear	1,770	1,043	727
Currency difference	-359	-353	-6
<b>As of December 31, 2025</b>	<b>44,451</b>	<b>42,727</b>	<b>1,723</b>

A lease agreement for a new production site in Taiwan with a term of 20 years was concluded in December 2024. In accordance with IFRS 16, the right-of-use asset and the lease liability were recognized in the statement of financial position as of the commencement date on April 1, 2025. An addition of € 39,898 thousand was recognized when the property was transferred.

In the previous year, the carrying amount of the right-of-use assets developed as follows:

in € thousand	Total right-of-use assets	thereof land, buildings and fixtures	thereof other equipment, factory and office equipment
As of January 1, 2024	8,552	6,225	2,327
Additions to right-of-use assets	2,243	1,419	824
Disposals of right-of-use assets	-1,123	-804	-318
Depreciation for the financial year	-2,845	-1,748	-1,098
Disposal depreciation for wear and tear	952	804	148
Currency difference	-6	-6	0
<b>As of December 31, 2024</b>	<b>7,773</b>	<b>5,890</b>	<b>1,883</b>

As of December 31, 2025, properties with a carrying amount of € 8,121 thousand (previous year: € 8,248 thousand) were encumbered with a land charge to secure bank loans (see [Note \(26\) Financial debt](#) to banks). Following repayment of the loan, this will be carried forward as an owner's land charge.

### (13) Other (non-current) assets

Other non-current assets include security deposits paid for rented buildings.

in € thousand	2025	2024
Deposits	1,128	845
<b>Other non-current assets</b>	<b>1,128</b>	<b>845</b>

### (14) Inventories

Inventories can be broken down as follows:

in € thousand	2025	2024
Raw Materials and supplies	92,211	94,435
Work in process	70,673	88,091
Finished goods	31,992	66,715
Value adjustments	-23,259	-38,569
<b>Inventory reserves</b>	<b>171,617</b>	<b>210,672</b>

in € thousand	2025	2024
Value adjustments 1/1	38,569	30,355
Impairment losses	4,441	16,584
Reversal of impairment losses	-3,060	-6,597
Scrapping	-3,431	-1,773
Reclassification as fixed assets	-13,260	0
Value adjustments 12/31	23,259	38,569

The amount of inventories that were recognized as an expense in the financial year totaled €202,225 thousand (previous year: €201,251 thousand).

The write-ups result from an adjustment of previously recognized impairments due to changes in estimates regarding the usability of inventories. Both the impairment losses and the reversals of impairment losses are recognized in the cost of sales. The reversal of impairment losses includes effects from the sale of inventories that were written down in previous periods.

In addition, finished goods in the previous year included demonstration tools and evaluation tools in the amount of €16,325 thousand. In the current financial year, €15,273 thousand of finished goods was attributable to evaluation tools.

## (15) Trade receivables

Trade receivables are composed as follows:

in € thousand	2025	2024
Trade receivables	38,039	27,359
Value adjustments	-250	-368
<b>Trade Receivables</b>	<b>37,789</b>	<b>26,991</b>

Of the receivables not due, 0.10% was value-adjusted.

Trade receivables and related value adjustments are broken down by due date as follows:

in € thousand	Not due	Overdue 1-180 days	Overdue 181-360 days	Overdue 361-720 days	Overdue > 720 days	Total
Trade receivables	16,510	19,823	1,297	260	149	38,039
Value adjustments	-17	-77	-50	-24	-82	-250
<b>Trade Receivables</b>	<b>16,493</b>	<b>19,746</b>	<b>1,247</b>	<b>236</b>	<b>67</b>	<b>37,789</b>

The "overdue 181-360 days" tranche includes value adjustments in the amount of €12 thousand for receivables overdue 181-270 days and €38 thousand for receivables overdue 271-360 days.

In the previous year, trade receivables and related value adjustments by due date were as follows:

in € thousand	Not due	Overdue 1-180 days	Overdue 181-360 days	Overdue 361-720 days	Overdue > 720 days	Total
Trade receivables	9,593	15,245	1,422	511	588	27,359
Value adjustments	-10	-62	-58	-46	-192	-368
<b>Trade Receivables</b>	<b>9,583</b>	<b>15,183</b>	<b>1,363</b>	<b>465</b>	<b>396</b>	<b>26,991</b>

The “overdue 181–360 days” tranche includes value adjustments in the amount of €8 thousand for receivables overdue 181–270 days and €50 thousand for receivables overdue 271–360 days.

The following table shows the changes in the value adjustments on the stock of trade receivables.

in € thousand	2025	2024
Value adjustments at the beginning of the financial year	368	304
Payment receipts and reversals for receivables that had been written off	–264	–90
Additions	146	154
<b>Value adjustments at the end of the financial year</b>	<b>250</b>	<b>368</b>

The Group has inferred from empirical values that a low default risk exists and that it has not increased significantly since initial recognition.

## (16) Contract assets

Contract assets are composed as follows:

in € thousand	2025	2024
Contract Assets	58,727	48,985
Value adjustments	–59	–49
<b>Contract assets</b>	<b>58,669</b>	<b>48,936</b>

It is expected that the recognized contractual obligations will be met within the next twelve months.

The following table provides information on trade receivables and contract assets arising from contracts with customers.

in € thousand	2025	2024
Trade Receivables	37,789	26,992
Contract Assets	58,669	48,936
<b>Contract balances</b>	<b>96,458</b>	<b>75,928</b>

Contract assets developed as follows:

in € thousand	2025	2024
<b>Opening balance of contract assets as of 1/1</b>	<b>48,936</b>	<b>35,271</b>
Additions	57,991	47,380
Disposals (reclassification to trade receivables)	–48,259	–33,715
<b>Closing balance of contract assets as of 12/31</b>	<b>58,669</b>	<b>48,936</b>

## (17) Other financial assets

Other financial assets of €971 thousand (previous year: €1,204 thousand) mainly include supplier bonuses and subsidies for energy measures.

### (18) Tax refund claims

Tax receivables of €5,828 thousand (previous year: €67 thousand) relate essentially to Germany in the amount of €5,316 thousand (previous year: €63 thousand) and to Taiwan in the amount of €495 thousand.

### (19) Cash and cash equivalents

Cash and cash equivalents in the amount of €98,697 thousand (previous year: €136,239 thousand) consisted of cash in hand, cheques, and bank balances that are available within three months of the date of deposit. The year-on-year change is presented in the consolidated statement of cash flows.

### (20) Other (current) assets

The following items are presented under other current assets:

in € thousand	2025	2024
Prepayments	4,685	7,452
Value-added tax	4,523	4,651
Deferred items	3,361	4,457
Others	548	477
<b>Other current assets</b>	<b>13,117</b>	<b>17,037</b>

The prepaid expenses item includes prepayments for future expenses, such as licenses, maintenance contracts, and insurance premiums.

## Notes on Equity and Liabilities

### (21) Shareholders' equity

#### Subscribed capital

The equity capital of SUSS MicroTec SE remained unchanged at € 19,115,538.00 as of the reporting date (divided into 19,115,538 registered and fully paid-in no-par-value shares, each with an imputed face value of €1.00).

Each individual share carries one vote. The individual shares are not repayable and cannot be converted. Dividends may only be distributed from the distributable profits as recognized in the financial statements of SUSS MicroTec SE prepared in accordance with commercial law.

The authorized capital as of the reporting date was € 2,500 thousand (previous year: € 2,500).

#### Reserves

The Group's reserves amounted to € 306,142 thousand as of December 31, 2025 (previous year: € 265,768 thousand) and have increased against the backdrop of the 2024 positive Group result,

taking into account the dividend payment made in the 2025 financial year.

#### Accumulated other comprehensive income

The development of accumulated other comprehensive income was as follows:

in € thousand	2025	2024
Revaluation of defined benefit plans	-2,065	-3,278
Foreign currency adjustment	-265	2,817
<b>Tax effects</b>		
Revaluation of defined benefit plans	548	639
Status at the beginning of the period	-1,782	178
<b>Pre-tax changes</b>		
Revaluation of defined benefit plans	-45	1,213
Foreign currency adjustment	-7,973	-1,902
Foreign currency adjustments of discontinued operations	0	-1,180
<b>Tax effects</b>		
Revaluation of defined benefit plans	24	-90
<b>Status at the end of the period</b>	<b>-9,776</b>	<b>-1,781</b>

#### Dividend

SUSS MicroTec SE resolved upon and disbursed the following dividends in the 2025 and 2024 financial years:

in € thousand	2025	2024
€ 0.30 per dividend-bearing share (previous year: € 0.20)	5,735	3,823

For the 2024 financial year, a dividend of € 0.30 per dividend-bearing share was resolved upon in the 2025 financial year; a total dividend of € 5,735 thousand was paid out accordingly.

The Management Board and Supervisory Board of SUSS MicroTec SE will propose a dividend of € 0.04 per dividend-bearing share to the Annual General Meeting for the 2025 financial year. This corresponds to total dividends of € 765 thousand. The proposal is based on the company's dividend policy, which is described in section (33) "Financial risk management" under the heading "Capital risk management" and takes into account Section 254 of the German Stock Corporation Act (AktG).

The development of total consolidated equity is presented in the consolidated statement of changes in equity.

## (22) Pension plans and similar commitments

The Company grants various benefits arrangements primarily covering old age, death, and invalidity. The plans vary depending on the legal, fiscal, and economic conditions in the various countries. As a rule, the benefits are calculated on the basis of the salaries and length of service of the insured employees.

A distinction is made between a defined benefit system and a defined contribution system. In the case of defined benefit commitments, the obligation of the Group consists in fulfilling the promised benefits to former employees, for which corresponding provisions are set up.

In the case of defined contribution plans, the Group does not enter into any further obligation apart from making contributions to special purpose funds. The contribution payments are charged against income; no provisions are set up.

Pension obligations were composed as follows:

in € thousand	2025	2024
Present value of the defined benefit obligations	2,012	1,800
Fair value of plan assets	161	0
<b>Calculated pension liability</b>	<b>1,851</b>	<b>1,800</b>

### Defined benefit plans

The Group maintains defined benefit pension plans in Germany and Japan.

The existing pension commitments in Germany comprise entitlements to old age, disability, and surviving dependents' pensions and are linked to annual salary or take the form of fixed commitments. Former members of management are eligible for these benefits. The main actuarial estimates for pension commitments in Germany are shown below:

	2025	2024
Discount rate	3.75%	3.21%
Salary increase	0.00%	0.00%
Pension increase	2.00%	2.00%

Life expectancy according to mortality tables by Heubeck, 2018 G

Salary-related increases have not been included since there are no longer any active claimants waiting under the German plans.

The subsidiary in Taiwan has introduced pension and retirement plans for employees in accordance with the Labor Standards Act and the Labor Pension Act.

Employees who were hired before June 30, 2005 and had already accrued years of service prior to this date, as well as foreign employees working in Switzerland, are not covered by the new system. They remain in the pension system under the Labor Standards Act, and the Company provides a defined benefit pension plan.

The Company contributes at least 2% of its total monthly payroll into an employee pension reserve held at the Bank of Taiwan. This reserve account is intended exclusively for the payment of retirement benefits and may not be transferred, garnished, offset, or pledged. Employees may apply for a pension under the conditions set out in the Labor Standards Act.

The balance of the pension reserve account is reviewed annually. If necessary, the company recognizes additional provisions to cover the expected pension obligations in accordance with the Labor Standards Act.

The main actuarial estimates for pension commitments of the Japanese subsidiary are shown below:

	2025	2024
Discount rate	1.50%	-
Salary increase	2.50%	-
Pension increase	0.00%	-

The subsidiary in Japan has a noncontributory unfunded defined benefit plan, under which certain employees receive a pension payment after leaving the company. The amount of the pension payment is determined according to a set calculation formula and provides for a benefit equal to 80% of the monthly salary per year of employment for each qualifying employee. Every employee qualifies after belonging to the company for at least three years.

The main actuarial estimates for pension commitments of the Japanese subsidiary are shown below:

	2025	2024
Discount rate	2.60%	1.30%
Salary increase	0.00%	0.00%

The present values of the Group's defined benefit obligations and the fair values of plan assets developed as follows:

in € thousand	2025	2024
<b>Present value as of January 1</b>	<b>1,800</b>	<b>1,584</b>
<b>New addition, present value Taiwan, January 1</b>	<b>393</b>	<b>0</b>
Service cost	62	24
Interest cost	53	47
Pension payments	-325	-285
Actuarial (-) gain/(+) loss	69	441
Foreign exchange fluctuations	-40	-11
<b>Present values as of December 31</b>	<b>2,012</b>	<b>1,800</b>

in € thousand	2025
<b>Plan assets as of January 1</b>	<b>0</b>
<b>New addition, plan assets Taiwan</b>	<b>142</b>
Expected return on plan assets	12
Fund allocations paid	6
Foreign exchange fluctuations	1
<b>Plan assets as of December 31</b>	<b>161</b>

Of the present value of the pension obligations as of December 31, 2025, € 252 thousand (previous year: € 359 thousand) applies to SUSS MicroTec KK, Japan. In the 2025 financial year, SUSS MicroTec (Taiwan) Company Ltd. recorded a pension liability of € 284 thousand.

The pension expenses break down as follows:

in € thousand	2025	2024
Service cost	62	24
Interest cost	53	47
Actuarial gains/losses	-37	29

For 2026, the Group expects cash outflows totaling € 258 thousand (previous year: € 254 thousand) to meet pension obligations. The weighted average term of the obligations (duration) as of December 31, 2025 is 6.7 years (previous year: 7.3 years).

The following overview shows how the present value of all defined benefit obligations would be affected by changes in the essential actuarial assumptions:

Change in the present value of all defined benefit obligations if ...	2025	2024
Interest rates were 50 basis points lower	70	55
Interest rates were 50 basis points higher	-66	-52
Salary increases were 50 basis points lower	-42	-
Salary increases were 50 basis points higher	42	-
Rate of pension increase were 0.50% lower	-30	-35
Rate of pension increase were 0.50% higher	31	36

## Defined contribution plans

The Group has set up retirement plans for its employees in the USA. All employees of SUSS MicroTec Inc., Corona, USA, who are aged 21 and over and work a minimum of 1,000 hours per year can benefit from the plans. All contributions are held in a trust fund. Qualifying employees obtain a non-forfeitable claim to benefits over a period of three to five years.

Both 401(k) plans offer employees the option of paying a certain portion of their annual remuneration into the 401(k) plan. The maximum possible amount is determined by the limit set by the American financial authorities, which amounted to €20,000 (USD 23,500.00) in 2025. Starting at age 50, employees can contribute an additional €6,382.98 (USD 7,500.00). The employer also makes contributions to the 401(k) plans. For each USD 1.00 the employee pays into the 401(k) plan, the employer contributes USD 1.00. The employer contributes up to a maximum of 4% of the employee's salary to the pension plan.

In the 2025 financial year, the expenses to the Group for 401(k) plans came to €309 thousand (previous year: €273 thousand).

Of this, €9 thousand consisted of contributions paid for a member of the management of the US subsidiary.

In accordance with Taiwan's Labor Pension Act, which came into force on July 1, 2005, SUSS MicroTec Taiwan has introduced a defined contribution pension plan. The company pays a monthly amount equivalent to 6% of each employee's monthly salary into their individual pension account with the Bureau of Labor Insurance. Employees can also pay voluntary contributions of up to 6% of their monthly salary into their individual pension account. In the 2025 financial year, the Group's expenses for this pension plan amounted to €979 thousand (previous year: €578 thousand).

Furthermore, employer contributions to the statutory pension insurance scheme totaling €6,419 thousand (previous year: €5,768 thousand) were paid in the reporting year.

## (23) (Non-current) provisions

Non-current provisions were comprised as follows:

in € thousand	2025	2024
Warranty provisions, non-current	396	429
<b>Non-current provisions</b>	<b>396</b>	<b>429</b>

Non-current provisions developed as follows:

in € thousand	As of 1/1/2025	Utilization	Reversal	Additions	As of 12/31/2025
Warranty provisions, non-current	429	-429	0	396	396
<b>Non-current provisions</b>	<b>429</b>	<b>-429</b>	<b>0</b>	<b>396</b>	<b>396</b>

## (24) (Non-current) provisions for share-based remuneration

Non-current provisions include share-based remuneration for the Management Board in the form of virtual performance shares (VPS) with cash settlement in the following amounts:

in € thousand	12/31/2025	12/31/2024
<b>Provision for virtual performance shares (cash-settled)</b>	<b>1,596</b>	<b>2,184</b>
thereof tranche 2023-2025	508	1,189
thereof tranche 2024-2026	956	995
thereof tranche 2025-2027	132	0
davon Tranche 2025-2027	133	0

In the 2025 financial year, non-current provisions comprised remuneration components in the LTI for the 2023-2025 tranche, the 2024-2026 tranche, and the 2025-2027 tranche. In the financial year, an expense of €275 thousand (previous year: €1,629 thousand) was recognized in profit and loss.

As part of the remuneration system introduced in the 2021 financial year (Remuneration System 2021), the Company granted variable remuneration for the 2021-2023 and 2022-2024 tranches based on the Company's long-term performance, the calculation of which is directly linked to the Company's share price.

The remuneration system introduced in the 2022 financial year (Remuneration System 2022) applies to the 2023-2025 and 2024-2026 tranches, and, like Remuneration System 2021, also provides for long-term, share price-based, variable remuneration.

There are no differences between Remuneration System 2021 and Remuneration System 2022 in terms of how the relative total shareholder return/payout factor of the relative total shareholder return is calculated.

The Management Board members concerned are allocated (pro rata temporis) conditional virtual performance shares (VPS) of the Company. If a Management Board contract commences during the course of the year, the (pro rata temporis) allocation of the target amount and its conversion and granting into conditional performance shares takes place on the first day of the month or – if the contract commences during the month – after the start of the Management Board service contract (“issue date”). Starting on January 1 of the respective grant year, a three-year performance period follows, at the end of which the VPS are converted into final performance shares, taking into account overall target achievement. Immediately after the end of the (respective) performance period, the respective VPS are converted into cash remuneration. After a one-year lock-up period following the performance period, the cash remuneration is paid out following the approval of the consolidated financial statements for the financial year following the performance period. This means that the term

of a tranche is four years in total. The tranche is paid out after the end of the fourth year for the calendar month following the approval of the consolidated financial statements for the fourth financial year. If the Management Board contract begins during the course of the year, payment is not made until the end of the four calendar years following the respective issue date of a tranche.

The number of VPS allocated is calculated by dividing the target amount specified in the respective service contract by the arithmetic mean of the share prices of SUSSE MicroTec SE prior to the start of the performance period (ASP(A)). The number of VPS allocated is determined on January 1 of the first performance year (financial year in which the grant is made). If the appointment to or removal from the Management Board takes place during the financial year in which the grant is made, the VPS are allocated pro rata temporis. The vesting period for each tranche generally consists of the three-year performance period plus the one-year lock-up period. If an employment contract begins or ends during the performance period of a tranche, the start and end of the vesting period is limited to the term of the employment contract.

The performance period of the 2023–2025 tranche expires at the end of the 2025 financial year. The tranche will be paid out in April 2027.

A long-term financial provision is formed for members of the Management Board for whom the tranche has not yet been fully

vested as of the measurement date and is more than one year in the future.

A non-current financial liability is recognized for members of the Management Board for whom the tranche has already been fully vested as of the measurement date ([see Note \(25\) Other non-current financial liabilities](#)).

## Allocation of virtual performance shares Tranche 2024–2026

Dr. Rohe’s expiring employment contract was extended. The allocation for the 2024-2026 tranche will therefore be pro rata temporis with around 33% based on the previous employment contract and around 67% based on the extended employment contract. There were no appointments or dismissals of other members of the Management Board in the 2024 financial year.

The arithmetic mean of the share prices of SUSS MicroTec before the beginning of the performance period on January 1, 2024 (ASP(A)), is determined as the average of the closing prices in XETRA trading of Deutsche Börse AG over the previous 60 trading days and amounts to €23.10. The VPS are calculated based on the respective target amount and the (ASP(A)):

Tranche 2024–2026		
in € thousand	Target amount	VPS (shares)
Dr. Cornelia Ballwießer	260	11,255
Burkhardt Frick	275	11,905
Dr. Thomas Rohe	260	11,255
<b>Total</b>	<b>795</b>	<b>34,415</b>

## Tranche 2025–2027

The arithmetic mean of the share prices of SUSS MicroTec SE before the beginning of the performance period on January 1, 2025 (ASP(A)), is determined as the average of the closing prices in XETRA trading of Deutsche Börse AG over the previous 60 trading days and amounts to €54.56. The VPS are calculated based on the respective target amount and the (ASP(A)):

Tranche 2025–2027		
in € thousand	Target amount	VPS (shares)
Dr. Cornelia Ballwießer	260	4,765
Burkhardt Frick	275	5,040
Dr. Thomas Rohe	260	4,765
<b>Total</b>	<b>795</b>	<b>14,570</b>

## Transfer of the financial performance criteria target achievement

The number of final performance shares is based on the number of VPS and is influenced by the extent to which defined performance criteria have been achieved. This is handled differently depending on the remuneration system.

For the LTI programs based on Remuneration System 2021), the number of final performance shares may increase or decrease based on two financial/non-market-related performance criteria – return on capital employed (ROCE) and sales growth – in relation to a target and a performance criterion based on the development of the share price – relative total shareholder return (TSR) compared to two peer groups.

- ROCE for the performance period is calculated as the equally weighted average of the actual ROCE values for the individual financial years in the performance period. The actual ROCE value for each financial year is calculated as the quotient of earnings before interest and taxes (EBIT) as reported in the audited and approved consolidated financial statements of the Company, the average capital employed based on the Quarterly Reports, and the audited and approved consolidated financial statements in the respective financial year.
- Increase in sales refers to the increase in Group revenue within the performance period and is measured as the compound annual growth rate (CAGR).
- The relative total shareholder return (TSR) is determined as the TSR performance of SUSS compared to two peers: the Philadelphia Semiconductor Index as an international sector index and the DAXsector Technology Index as a German index with a technology focus (TSR outperformance).

The Remuneration System 2021 applies to the 2022-2024 and 2023-2025 tranches of the LTI programs for Mr. Albrecht.

In addition to the above-mentioned performance criteria, the Remuneration System 2022 also includes the non-financial performance criterion of sustainability targets (ESG criteria):

- The Supervisory Board sets the targets for the sustainability criterion for Management Board remuneration on the basis of SUSS MicroTec's sustainability strategy. The extent to which these targets are achieved is assessed on the basis of a three-year period.
- ESG ratings from ISS, Sustainalytics, and EcoVadis or an equivalent rating agency are analyzed to evaluate the company's sustainability performance.

The 2022 remuneration system applies to the 2023-2025 tranche, the 2024-2026 tranche, and the 2025-2027 tranche of the LTI programs.

The Supervisory Board has set target values (including threshold and cap values) for the financial performance criteria of ROCE and increase in sales. The target value set by the Supervisory Board is based on the return on capital employed expected on the basis of the business strategy or on strategically planned sales growth.

The target value for the ROCE performance criterion (three-year average) is 22.90% for the 2023-2025 tranche, 23.90% for the 2024-2026 tranche, and 29.90% for the 2025-2027 tranche. For the sales growth performance criterion, the Supervisory Board increased the target value from 10.09% for the 2023-2025 tranche (% p.a. 2022 to 2025) to 13.12% p.a. for the 2024-2026 tranche (% p.a. 2023 to 2026). For the 2025-2027 tranche, the Supervisory Board reduced this to 7.96% p.a. (% p.a. 2024 to 2027).

The Supervisory Board determines whether both financial performance criteria have been met after approving the consolidated financial statements for the final year of the respective performance period. Target achievement for both financial performance criteria is determined by comparing the respective actual value achieved during the performance period with the defined target value.

For financial years ending before December 31, 2025, the SUSS Group's actual consolidated figures are taken into account.

For the two non-market-dependent performance targets, ROCE and sales growth, an expected (actual) target achievement was derived as part of the evaluation based on the Group's own strategic planning over the performance period and preliminary actual figures. Accordingly, the expected (actual) target achievement for the 2024-2026 tranche is based on the two actual years of the performance period that have already expired and the remaining

plan year of the performance period; the expected (actual) target achievement for the 2025-2027 tranche is based on one actual year of the performance period that has already expired and the remaining two plan years of the performance period.

The calculation for the 2023-2025 tranche is based on actual figures.

For the non-financial performance criterion, the Supervisory Board defines sustainability targets at its own discretion; these targets have a term of three financial years and are derived from SUSS's sustainability strategy.

- The Supervisory Board defines a threshold and a cap value for quantitative ESG targets in addition to the target value. Target achievement is determined by comparing the actual value achieved in the performance period with the target value.
- Target achievement for qualitative ESG targets is assessed appropriately by the Supervisory Board after the end of the performance period at its own discretion. In doing so, the Supervisory Board can set target achievement at five levels. The corresponding payout factor can range from 0% (missed targets) to 200% (significant exceeding of targets).

### Tranche 2024–2026

The expected (actual) target achievement for the ROCE performance criterion (three-year average) is 23.79%. The expected (actual) target achievement for the sales growth performance criterion (% p.a. 2023–2026) is 14.33% p.a. The Supervisory Board classifies the sustainability performance criterion (qualitative) as “fully achieved.”

Target achievement is converted into a payout factor of between 0% and 200% for the three performance criteria using a bonus curve, taking into consideration the target, threshold, and cap values. The payout factor for ROCE and for sales growth currently expected for the performance period is 98.11% and 109.49% respectively. This is 100.00% for the sustainability targets.

	Tranche 2024–2026		
	Threshold value	Target value	Cap value
ROCE (three-year average)			
Target achievement	20.90%	23.90%	26.90%
Payout factor	50.00%	100.00%	200.00%

	Tranche 2024–2026		
	Threshold value	Target value	Cap value
Increase in sales (% p.a. 2023-2026)			
Target achievement	9.75%	13.93%	18.11%
Payout factor	50.00%	100.00%	200.00%
Sustainability (qualitative)			
Target achievement	Fallen short	Fully achieved	Significantly exceeded
Payout factor	0.00%	100.00%	200.00%

### Tranche 2025–2027

The expected (actual) target achievement for the ROCE performance criterion (three-year average) is 18.35%. The expected (actual) target achievement for the sales growth performance criterion (% p.a. 2024–2027) is 5.87% p.a. The Supervisory Board classifies the sustainability performance criterion (qualitative) as “fully achieved.”

Target achievement is converted into a payout factor of between 0% and 200% for the three performance criteria using a bonus curve, taking into consideration the target, threshold, and cap values. The payout factor for ROCE and for sales growth currently expected for the performance period is 0% in each case. This is 100.00% for the sustainability targets.

	Tranche 2025–2027		
	Threshold value	Target value	Cap value
ROCE (three-year average)			
Target achievement	27.90%	29.90%	33.90%
Payout factor	50.00%	100.00%	200.00%
Increase in sales (% p.a. 2024-2027)			
Target achievement	6.99%	7.96%	10.47%
Payout factor	50.00%	100.00%	200.00%
Sustainability (qualitative)			
Target achievement	Fallen short	Fully achieved	Significantly exceeded
Payout factor	0.00%	100.00%	200.00%

## Overview of the total shareholder return performance criterion

The calculation of target achievement for the relative TSR is based on SUSS's TSR outperformance as compared to the two benchmark indices. TSR outperformance corresponds to the difference between the TSR performance of SUSS MicroTec SE shares and the TSR performance of the respective index in percentage points.

Target attainment is calculated using a bonus curve that transforms TSR outperformance into a payout factor:

- An identical TSR performance by SUSS and the respective benchmark index then results in a TSR outperformance of 0.00% and corresponds to a target achievement (payout factor) of 100.00%.
- With a TSR outperformance (or TSR underperformance) of –30.00 percentage points, the payout factor is 30.00%. The –30.00% TSR outperformance (or TSR underperformance) also represents a threshold; below that, the payout factor is 0.00%.
- With a TSR outperformance of +30.00 percentage points, the payout factor is 200.00%. The +30.00 TSR outperformance represents the cap/ceiling value; above that, the payout factor is also 200.00%.
- If the TSR outperformance is between –30.00% and 0.00% or between 0.00% and +30.00%, the payout factor is interpolated between the benchmarks.

The TSR outperformance for the 2024–2026 tranche and for the 2025–2027 tranche was determined using Monte Carlo simulations (number: 100,000). The simulation takes changes in the SUSS MicroTec SE share price and changes in the indexes into account. The changes are based on logarithmic growth processes with normal distribution, taking into account a correlation between the share and the respective index. Here, the trend (drift) is also taken into account in the amount of the risk-free interest rate.

The duration of the simulation for the 2024–2026 tranche is one year in total. It begins on the reporting date (December 31, 2025) and ends at the expiry of the performance period (December 31, 2026).

The duration of the simulation for the 2025–2027 tranche is two years in total. It begins on the reporting date (December 31, 2025) and ends at the expiry of the performance period (December 31, 2027).

Due to the non-linear relationship between TSR outperformance and payout factor, a payout factor must be determined for each simulation step. The average of all simulations then provides an expected value for the payoff factor.

## Tranche 2024–2026

The following input parameters were included in the individual simulation steps in order to derive the respective payout factors:

	Tranche 2024–2026		
	SUSS Micro-Tec Share	DAXsector Technology Index	Philadelphia Semiconductor Index
Closing price as of Dec. 31, 2025 (reporting date) in €	39.14	2,067.70	9,053.15
Closing price as of Dec. 31, 2025 (incl. dividend) in €	39.57	2,067.70	9,053.15
Closing price as of Jan. 1 2024 in €	25.90	2,020.43	4,895.31
Volatility (winsorized (2.5%/97.5%)) Basis: daily adjusted returns for the last year (TSR)	52.94%	33.38%	31.22%
Correlation (winsorized (2.5%/97.5%)) Basis: daily adjusted returns for the last year (TSR)		53.38%	40.02%
Risk-free spot rate (Bundesbank, Svensson; 1 year, discrete)	1.96%	1.96%	1.96%

The XETRA closing price of the SUSS MicroTec share as of December 31, 2025, amounting to €39.14, is adjusted to reflect the reinvestment of the dividends of €0.20 paid on June 14, 2024, and €0.30 on June 6, 2025, since the start of the performance period on January 1, 2024, until the measurement date.

The payout factors determined based on the TSR outperformance versus the respective benchmark index are taken into account on an equally weighted basis when determining the final payout factor for the relative TSR. The expected final payout factor at the end of the performance period on December 31, 2026 is 106.2%.

### Tranche 2025–2027

The following input parameters were included in the individual simulation steps in order to derive the respective payout factors:

	Tranche 2025–2027		
	SUSS Micro-Tec Share	DAXsector Technology Index	Philadelphia Semiconductor Index
Closing price as of Dec. 31, 2025 (reporting date) in €	39.14	2,067.70	9,053.15
Closing price as of Dec. 31, 2025 (incl. dividend) in €	39.44	2,067.70	9,053.15
Closing price as of Jan. 1 2025 in €	49.59	1,720.65	6,353.57
Volatility (winsorized (2.5%/97.5%) Basis: daily adjusted returns for the last year (TSR)	53.23%	32.45%	31.86%
Correlation (winsorized (2.5%/97.5%) Basis: daily adjusted returns for the last year (TSR)		47.57%	36.91%
Risk-free spot rate (Bundesbank, Svensson; 2 year, discrete)	2.01%	2.01%	2.01%

The XETRA closing price of the SUSS MicroTec share as of December 31, 2025, amounting to €39.14, is adjusted to reflect the reinvestment of the dividend of €0.30 paid on June 6, 2025 since the start of the performance period on January 1, 2025 until the measurement date.

The payout factors determined based on the TSR outperformance versus the respective benchmark index are taken into account on an equally weighted basis when determining the final payout factor for the relative TSR. The expected final payout factor at the end of the performance period on December 31, 2027 is 38.6%.

## Summary of the input parameters

### Tranche 2024–2026

To determine the expected overall target achievement for the 2024–2026 tranche at the end of the performance period, the calculated expected payout factors of ROCE, sales growth, the sustainability target, and relative TSR are each multiplied by 1/4 and added together.

Tranche 2024–2026					
	ROCE	Sales growth	Sustainability target	Relative TSR	Overall target achievement
Payout factor	98%	109%	100%	106%	
Weighting	25%	25%	25%	25%	
<b>Weighted payout factor</b>	<b>25%</b>	<b>27%</b>	<b>25%</b>	<b>27%</b>	<b>103%</b>

### Tranche 2025–2027

To determine the expected overall target achievement for the 2025–2027 tranche at the end of the performance period, the calculated expected payout factors of ROCE, sales growth, the sustainability target, and relative TSR are each multiplied by 1/4 and added together.

Tranche 2024–2026					
	ROCE	Sales growth	Sustainability target	Relative TSR	Overall target achievement
Payout factor	0%	0%	100%	39%	
Weighting	25%	25%	25%	25%	
<b>Weighted payout factor</b>	<b>0%</b>	<b>0%</b>	<b>25%</b>	<b>10%</b>	<b>35%</b>

## Expected overall target achievement

The number of final performance shares will be determined after the end of the three-year performance period. For this purpose, the number of VPS conditionally granted at the beginning of the performance period is multiplied by the overall target achievement. Next, the resulting number of final performance shares is multiplied by SUSS Micro Tec SE's average share price at the end of the performance period (ASP(E)) to determine the payout amount (PA).

The ASP(E) corresponds to the arithmetic mean of the closing prices in XETRA trading of Deutsche Börse AG over the last 60 trading days before the end of the respective performance period. In the course of the valuations, the ASP(E) for the 2024–2026 and 2025–2027 tranches was also determined using the Monte Carlo simulation model to determine the TSR outperformance. With regard to possible distributions, it was assumed that dividends would be paid out and that the present value of the dividends would correspond to 1% of the share price at the measurement date.

As a result, the expected ASP(E) for the 2024–2026 tranche amounts to € 39.46 as of December 31, 2026. For the 2025–2027 tranche, the expected ASP(E) as of December 31, 2027, is € 39.82.

The payout amount is determined in the same way as the ASP(E) in the Monte Carlo simulation model. Due to the non-linear relationship between the ASP(E) and the LTI payout amount, a payout amount is determined in each simulation step in addition to the ASP(E). The average of the payout amounts across all simulation steps provides the expected value of the LTI payout amount.

Based on the above simulation model, the share price (on average) "drifts" with the base interest rate from the measurement date onward. In this respect, the amount of the provision can be determined in a simplified manner, ignoring the corresponding compounding factors (drift of the share price, determination of ASP(E)) and discounting factors (discounting the amount paid out).

The vesting period for each tranche is generally four years, consisting of the three-year performance period and the one-year lock-up period. If an employment contract begins or ends during the performance period of a tranche, the start and end of the vesting period is limited to the term of the employment contract. The LTI payout amount is recalculated on each reporting date and the vested portion is recognized as a provision. Changes in the provision are recognized as personnel expenses.

### Tranche 2024–2026

The following table contains a summary of the material results as of the December 31, 2025, reporting date:

Tranche 2024–2026						
in € thousand	VPS (shares)	Overall target achievement	Final performance shares	ASP(E) in €	LTI cap = 300% x target amount	LTI payout amount
Dr. Cornelia Ballwießer	11,255	103%	11,649	39.46	780	437
Burkhardt Frick	11,905	103%	12,312	39.46	825	462
Dr. Thomas Rohe	11,255	103%	11,640	39.46	780	437
<b>Total</b>	<b>34,415</b>		<b>35,619</b>		<b>2,385</b>	<b>1,336</b>

The LTI amounts are recognized at fair value as of the measurement date and discounted using the two-year base interest rate of 2.01%. The following non-current provisions have been recognized on this basis:

Tranche 2024–2026			
in € thousand	Payout amount	Two-year base interest rate	LTI payout amount
Dr. Cornelia Ballwießer	437	2.01%	417
Burkhardt Frick	462	2.01%	442
Dr. Thomas Rohe	437	2.01%	417
<b>Total</b>	<b>1,336</b>		<b>1,276</b>

The second performance year of the 2024–2026 tranche expired on December 31, 2025. The vesting period is limited to the term of the Management Board contracts of Dr. Ballwießer and Mr. Frick. For Mr. Rohe, the allocation of the tranche is to be divided up on the basis of the (expiring) employment contracts. 33% of the tranche is attributable to the old employment contract and is already fully vested as of December 31, 2025. Around 67% of the tranche is attributable to the term of the contract extension and is vested on a pro rata basis as of December 31, 2025. Accordingly, the provision for the 2024–2026 tranche is as follows:

Tranche 2024–2026			
in € thousand	LTI payout	Percentage vested	Pro rata payout = provision
Dr. Cornelia Ballwießer	417	80%	334
Burkhardt Frick	442	74%	328
Dr. Thomas Rohe (old employment contract)	138	100%	138
Dr. Thomas Rohe (new employment contract)	279	56%	156
<b>Total</b>	<b>1,276</b>		<b>956</b>

## Tranche 2025–2027

The following table contains a summary of the material results as of the December 31, 2025, reporting date:

Tranche 2025–2027						
in € thousand	VPS (shares)	Overall target achievement	Final performance shares	ASP(E) in €	LTI cap = 300% x target amount	LTI payout amount
Dr. Cornelia Ballwießer	4,765	35%	1,668	39.82	780	82
Burkhardt Frick	5,040	35%	1,764	39.82	825	87
Dr. Thomas Rohe	4,765	35%	1,668	39.82	780	82
<b>Total</b>	<b>14,570</b>		<b>5,100</b>		<b>2,385</b>	<b>251</b>

The LTI amounts are recognized at fair value as of the measurement date and discounted using the three-year base interest rate of 2.09%. The following non-current provisions have been recognized on this basis:

Tranche 2025–2027			
in € thousand	Payout amount	Three-year base interest rate	LTI payout amount
Dr. Cornelia Ballwießer	82	2.09%	77
Burkhardt Frick	87	2.09%	81
Dr. Thomas Rohe	82	2.09%	77
<b>Total</b>	<b>251</b>		<b>235</b>

The first performance year of the 2025–2027 tranche expired on December 31, 2025. The vesting period is limited to the term of the Management Board contracts of all Management Board members. Accordingly, the provision for the 2025–2027 tranche is as follows:

Tranche 2025–2027			
in € thousand	LTI payout	Percentage vested	Pro rata payout = provision
Dr. Cornelia Ballwießer	77	67%	51
Burkhardt Frick	81	59%	48
Dr. Thomas Rohe	77	43%	33
<b>Total</b>	<b>235</b>		<b>132</b>

## Tranche 2023–2025

For Ms. Ballwießer and Mr. Frick, the tranche had not yet been fully vested as of the measurement date; the tranche will continue to be recorded on a pro rata basis as a non-current financial provision for the two members of the Management Board. For Mr. Rohe and Mr. Albrecht, the tranche was fully vested as of the measurement date; the tranche will be recognized as a non-current financial liability for both members of the Management Board (see Note (25) Other non-current financial liabilities).

Non-current provisions include share-based remuneration components for the members of the Management Board in the form of virtual shares with cash settlement for the 2023–2025 tranche of € 508 thousand as of the measurement date.

The amounts due under the LTI program are paid out after the one-year lock-up period. Tranche 2023–2025 is currently scheduled to be paid out in April 2027.

## Allocation of virtual performance shares

Dr. Ballwießer joined the Management Board of SUSS MicroTec SE on July 1, 2023 and will therefore receive a pro rata allocation of VPS (around 50%) for the 2023 financial year. Mr. Burkhardt Frick has been a member of the Management Board since September 11, 2023, and will also receive a pro rata allocation of VPS (around 31%) for the 2023 financial year. Dr. Rohe was not appointed to or removed from the Management Board during the year.

Mr. Albrecht left the Management Board on April 30, 2023, and will therefore receive a pro rata allocation of VPS (around 33%) for the 2023 financial year.

The arithmetic mean of the share prices of SUSS MicroTec SE before the beginning of the performance period on January 1, 2023 (ASP(A)) is determined as the average of the closing prices in XETRA trading of Deutsche Börse AG over the previous 60 trading days and amounts to € 13.53. The VPS are calculated based on the respective target amount and the (ASP(A)):

in € thousand	Tranche 2023–2025	
	Target amount	VPS (shares)
Dr. Cornelia Ballwießer	130	9,608
Burkhardt Frick	84	6,237
Dr. Thomas Rohe	260	19,217
Oliver Albrecht	34	2,525
<b>Total</b>	<b>508</b>	<b>37,587</b>

## Transfer of the financial performance criteria target achievement

For the ROCE performance criterion (three-year average), the (actual) target achievement is 25.19%. The (actual) target achievement for the sales growth performance criterion is 24.62% p.a.

Target achievement is converted into a payout factor of between 0.00% and 200.00% for each of the two performance criteria using a bonus curve, taking into consideration the target, threshold, and cap values. The resulting payout factor for ROCE and sales growth is currently 176.4% and 200.00% respectively. This is 200.00% for the sustainability targets.

Threshold value	Tranche 2023–2025		
	Target value	Cap value	Capwert
ROCE (three-year average)			
Target achievement	19.90%	22.90%	25.90%
Payout factor	50.00%	100.00%	200.00%
Sales growth (% p.a. 2022–2025)			
Target achievement	7.06% p.a.	10.09% p.a.	13.12% p.a.
Payout factor	50.00%	100.00%	200.00%
Sustainability (qualitative)			
Target achievement	Fallen short	Fully achieved	Significantly exceeded

The following input parameters were used to calculate the relative TSR and determine the payout factors:

	Tranche 2023–2025		
	SUSS Micro-Tec Share	DAXsector Technology Index	Philadelphia Semiconductor Index
Average closing price as of Dec. 31, 2025 (reporting date) in €	36.45	1,953.42	8,972.06
Average closing price as of Dec. 31, 2025 (incl. dividend) in €	37.15	1,953.42	8,972.06
Average closing price as of Jan. 1, 2023 in €	15.18	1,726.35	3,314.89

TSR outperformance is determined on the basis of actual figures. The figure is expressed as a percentage and is arrived at by comparing the average closing price (arithmetic mean) of the last 30 trading days immediately prior to the start of the performance period with the average closing price of the last 30 trading days of the performance period. The SUSS share had an average closing price of € 49.59 over the last 30 days of the performance period as of December 31, 2024.

The average closing price of the SUSS MicroTec SE share in the last 30 trading days of the performance period as of December 31, 2025, amounting to € 36.45, is adjusted to reflect the reinvestment of the dividends of € 0.20 paid on June 5, 2023, € 0.20 on June 14, 2024, and € 0.30 on June 6, 2025 since the start of the performance period for tranche 2023–2025 on January 1, 2023 until the measurement date.

The payout factors determined based on the TSR outperformance versus the respective benchmark index are taken into account on an equally weighted basis when determining the final payout factor for the relative TSR. The final payout factor at the end of the performance period on December 31, 2025 is 119.7%.

### Summary of the input parameters

To determine the expected overall target achievement for the 2023–2025 tranche at the end of the performance period, the calculated expected payout factors of ROCE, increase in sales, and relative TSR are each multiplied by 1/4 and added together.

Tranche 2023–2025					
	ROCE	Sales growth	Sustainability targets	Relative TSR	Overall target achievement
Payout factor	176%	200%	200%	120%	
Weighting	25%	25%	25%	25%	
<b>Weighted payout factor</b>	<b>44%</b>	<b>50%</b>	<b>50%</b>	<b>30%</b>	<b>174%</b>

For Mr. Albrecht, the calculation of the expected overall target achievement for the 2023–2025 tranche at the end of the performance period in accordance with Remuneration System 2021 deviates from this. The calculated expected payout factors of ROCE, increase in sales growth, and relative TSR are each multiplied by 1/3 and added together.

Tranche 2023–2025				
	ROCE	Sales growth	Relative TSR	Overall target achievement
Payout factor	177%	200%	120%	
Weighting	33%	33%	33%	
<b>Weighted payout factor</b>	<b>59%</b>	<b>67%</b>	<b>40%</b>	<b>166%</b>

### Expected overall target achievement

The ASP(E) (arithmetic mean of closing prices in Deutsche Börse AG XETRA trading over the previous 60 trading days before the end of the respective performance period) for the 2023–2025 tranche as of December 31, 2025, is €34.67.

The following table contains a summary of the material results as of the December 31, 2025, reporting date:

Tranche 2023–2025						
in € thousand	VPS (shares)	Overall target achievement	Final performance shares	ASP(E) in €	LTI cap = 300% x target amount	LTI payout
Dr. Cornelia Ballwießer	9,608	174%	16,718	34.67	390	390
Burkhardt Frick	6,237	174%	10,852	34.67	253	253
Dr. Thomas Rohe	19,217	174%	33,437	34.67	780	780
Oliver Albrecht	2,525	165%	4,167	34.67	103	103
<b>Total</b>	<b>37,587</b>		<b>65,174</b>		<b>1,526</b>	<b>1,526</b>

The LTI amounts of the 2023–2025 tranche will be paid out after the approval of the consolidated financial statements for the financial year following the performance period. This is expected to occur in April 2027. The LTI amounts are recognized at fair value as of the measurement date and discounted using the one-year base interest rate of 1.96%. The following non-current liabilities have been recognized on this basis:

Tranche 2023–2025			
in € thousand	Payout amount	One-year base interest rate	LTI payout amount as of December 31, 2025
Dr. Cornelia Ballwießer	390	1.96%	381
Burkhardt Frick	253	1.96%	247
Dr. Thomas Rohe	780	1.96%	761
Oliver Albrecht	103	1.96%	100
<b>Total</b>	<b>1,526</b>		<b>1,489</b>

As of December 31, 2025, the third performance year of the 2023–2025 tranche has expired; in the 2026 financial year, the tranche will be in the one-year lock-up period. The vesting period is limited to the term of the Management Board contracts of all Management Board members. The tranche is vested pro rata for Ms. Ballwießer and Mr. Frick as of the reporting date. Accordingly, the provision for the 2023–2025 tranche is as follows:

Tranche 2023–2025			
in € thousand	LTI payout	Percentage vested	Pro rata payout = provision
Dr. Cornelia Ballwießer	381	83%	318
Burkhardt Frick	247	77%	190
<b>Total</b>	<b>628</b>		<b>508</b>

## (25) Other (non-current) financial liabilities

The following items are presented under other non-current financial liabilities:

in € thousand	2025	2024
Tranche 2023–2025	861	0
Tranche 2022–2024	0	1,253
Other financial liabilities	795	214
<b>Other (non-current) financial liabilities</b>	<b>1,656</b>	<b>1,467</b>

Other non-current financial liabilities include the fully vested portion of the 2023–2025 tranche in the amount of €861 thousand as of the reporting date (previous year: €1,253 thousand from the 2022–2024 tranche).

The relevant input parameters for determining the LTI payout factor are presented in Note (24) **(Non-current) provisions for share-based remuneration**.

Other financial obligations include deconstruction obligations of €272 thousand (previous year: €177 thousand). In addition, the proceeds of two blocked accounts from customer prepayments in the amount of €488 thousand is reported here.

## (26) Financial debt

### Financial debt to banks

The maturity structure of bank borrowings as of December 31, 2025 and the previous year's reporting date was as follows:

#### December 31, 2025

in € thousand	Residual maturity up to one year	Residual maturity of more than one to five years	Residual maturity of more than five years	Total
Loan payable	1,286	2,742	0	<b>4,028</b>
Current bank liabilities	9	0	0	<b>9</b>
<b>Total</b>	<b>1,295</b>	<b>2,742</b>	<b>0</b>	<b>4,037</b>

#### December 31, 2024

in € thousand	Residual maturity up to one year	Residual maturity of more than one to five years	Residual maturity of more than five years	Total
Loan payable	1,250	4,063	0	<b>5,313</b>
Current bank liabilities	16	0	0	<b>16</b>
<b>Total</b>	<b>1,266</b>	<b>4,063</b>	<b>0</b>	<b>5,329</b>

The development of bank borrowings is as follows:

in € thousand	2025
As of January 1	5,329
Additions from compounding	13
Change in current account	-7
Repayment	-1,250
Interest payment	-48
Financial liabilities to banks as of December 31	4,037
thereof non-current	2,742
thereof current	1,295

In 2019, two KfW Development Bank loans, each in the amount of € 5.0 million, were taken out. These two loans were paid out in April 2019 and August 2019. They feature a term of 10 years and a fixed interest rate of 1.00% and had a payment-free grace period until June 30, 2021. Both loans are secured by land charges on the Company property in Garching.

SUSS MicroTec SE has a syndicated credit line in the amount of €56.0 million, which can be used for guarantees in the amount of €16.0 million and cash drawdowns in the amount of €40.0 million. A partial amount totaling €24.0 million can be utilized for revolving credit facilities. The remaining amount of €16.0 million can be drawn down as an overdraft facility. The term of the syndicated loan agreement ends in October 2026. As of December 31, 2025, no amounts had been drawn down under the cash credit facility, as was also the case as of the previous year's reporting date.

The interest rates for utilization of the credit line are variable and comprised of EURIBOR and a margin, the amount of which depends on the net debt ratio of the SUSS Group and the utilization rate of the credit line.

Commitment interest, calculated at a defined percentage of the margin, is charged on the unutilized portion of the credit line.

The syndicated loan agreement reserves a special termination right for the lending banks if the equity ratio of SUSS falls below 40.0%. Additional covenants were not stipulated.

The Group also has bilateral guarantee credit lines totaling €20.0 million (previous year: €20.0 million).

Only guarantee lines were utilized in 2025. These amounted to €4.9 million on the reporting date (previous year: €11.6 million).

The total credit and guarantee lines and their utilization have developed as follows:

in € thousand	2025	2024
Credit and guarantee line	76,000	76,000
Utilization in the form of guarantees	4,883	11,595
<b>Available credit and guarantee lines</b>	<b>71,117</b>	<b>64,405</b>

## Financial debt from lease obligations

With the application of IFRS 16, liabilities are recognized for concluded rent and lease agreements in the amount of the present value of the lease obligations.

The maturity structure of non-discounted liabilities from lease obligations as of December 31, 2025, was as follows:

December 31, 2025				
in € thousand	Residual maturity up to one year	Residual maturity of more than one to five years	Residual maturity of more than five years	Total
Liabilities from rent and lease agreements	4,915	14,696	45,624	<b>65,235</b>
<b>Total</b>	<b>4,915</b>	<b>14,696</b>	<b>45,624</b>	<b>65,235</b>

The maturity structure of non-discounted liabilities from lease obligations as of December 31, 2024, was as follows:

31. Dezember 2024				
in € thousand	Residual maturity up to one year	Residual maturity of more than one to five years	Residual maturity of more than five years	Total
Liabilities from rent and lease agreements	2,558	6,023	0	<b>8,581</b>
<b>Total</b>	<b>2,558</b>	<b>6,023</b>	<b>0</b>	<b>8,581</b>

The development of lease liabilities is as follows:

in € thousand	2025
As of January 1	7,966
Additions	44,014
Additions from compounding	1,439
Repayment	-3,266
Disposals	-3,189
Interest payment	-1,009
Currency difference	-5
Financial debt from lease obligations as of 12/31	45,950
thereof non-current	42,502
thereof current	3,088

A lease agreement for a new production site in Zhubei, Taiwan with a term of 20 years was concluded in December 2024. In accordance with IFRS 16, the right-of-use asset amounting to € 39.9 million was recognized on April 1, 2025 (commencement date) and the associated lease liability of € 39.7 million from the rental agreement for the production site in Zhubei, Taiwan.

The statement of income shows the following amounts in connection with leases:

in € thousand	2025	2024
Amortization of right-of-use assets, buildings	3,578	2,028
Amortization of right-of-use assets, factory and office equipment	251	249
Depreciation of right-of-use assets, vehicles	580	569
Interest expenses	1,439	200
Expenses in connection with short-term leases	862	792
Expenses in connection with leases for low-value assets	719	868
Expenses in connection with variable lease payments not included in lease liabilities	0	2
<b>Total</b>	<b>7,429</b>	<b>4,708</b>

Total payments for leases amounted to €5,854 thousand in the financial year (previous year: €4,706 thousand).

### (27) (Current) provisions

Current provisions were comprised as follows:

in € thousand	2025	2024
Warranty provisions, current	3,449	2,812
Provisions for follow-up costs	470	448
Other provisions	766	536
<b>Current provisions</b>	<b>4,685</b>	<b>3,796</b>

The warranty provisions were set up in the amount of their probable utilization for statutory and contractually agreed guarantees and warranty claims of customers arising from deliveries of tools.

Provisions for follow-up costs were formed to cover anticipated expenses from the subsequent delivery of minor, non-mission critical parts and from the retrofitting of components that have not yet been installed. These are related to the installation of tools at the customer's premises and have no impact on the contractually agreed functionality of the tool.

Other provisions include provisions for onerous contracts in the amount of €320 thousand and provisions in connection with the dismantling of our terminated rental agreements in Taiwan in the amount of €245 thousand.

Current provisions developed as follows:

in € thousand	As of 1/1/2025	Utilization	Reversal	Additions	As of December 31, 2025
Warranty provisions, current	2,812	-2,478	-91	3,206	3,449
Provisions for follow-up costs	448	-175	0	198	470
Other provisions	536	-336	-113	678	766
<b>Current provisions</b>	<b>3,796</b>	<b>-2,989</b>	<b>-204</b>	<b>4,082</b>	<b>4,685</b>

## (28) Other (current) financial liabilities

Other current financial liabilities break down as follows:

in € thousand	2025	2024
Variable employee remuneration and Management Board remuneration	8,959	8,176
Accrued personnel expenses	1,930	1,912
Sales representative commissions	1,306	1,036
Outstanding wage and church tax	1,136	1,757
Suppliers with debit balances	766	3,151
Contributions to the employers' liability insurance association	421	411
Subsidies	346	0
Travel expenses not yet settled	177	181
Supervisory Board remuneration	0	147
Others	1,335	702
<b>Other (current) financial liabilities</b>	<b>16,376</b>	<b>17,473</b>

In the current financial year, the item "Variable employee remuneration and Management Board remuneration" includes the 2022-2024 LTI tranche in the amount of € 1,290 thousand, which was previously reported under other (non-current) financial

liabilities, as well as short-term Management Board remuneration (STI tranches) in the amount of €570 thousand. This item also includes individual bonus agreements with employees in the amount of €7,101 thousand.

The accrued personnel expenses relate to benefits for employees that will be paid out within the next twelve months.

### (29) Contract liabilities

Contract liabilities amounted to a total of €45,925 thousand (previous year: 96,188 thousand), of which €746 thousand (previous year: €820 thousand) are recognized as non-current contract liabilities. Upon delivery or acceptance and associated sales recognition, the contract liabilities are derecognized.

The following table provides information on contract liabilities from contracts with customers.

in € thousand	12/31/2025	12/31/2024
Contract liabilities, current	45,179	95,368
Contract liabilities, non-current	746	820

Non-current contract liabilities developed as follows:

in € thousand	2025	2024
<b>Opening balance of contract liabilities as of 1/1</b>	<b>820</b>	<b>342</b>
Additions	624	797
Disposals	-698	-319
<b>Closing balance of contract liabilities as of 12/31</b>	<b>746</b>	<b>820</b>

Current contract liabilities developed as follows:

in € thousand	2025	2024
<b>Opening balance of contract liabilities as of 1/1</b>	<b>95,368</b>	<b>94,224</b>
Additions	42,485	78,797
Disposals	-92,676	-77,746
Currency effect	2	93
<b>Closing balance of contract liabilities as of 12/31</b>	<b>45,179</b>	<b>95,368</b>

The amount of €95,368 thousand that was disclosed under current contract liabilities as of the previous year's reporting date was largely recognized as sales in the 2025 financial year. This includes €2,586 thousand in deferred revenue for customer installations that are still pending or incomplete (previous year: €451 thousand).

### (30) Other (current) liabilities

Other current liabilities break down as follows:

in € thousand	2025	2024
Accrued vacation time and flexitime credits	2,245	1,724
Liabilities for payments in kind	0	66
Value-added tax	319	65
Others	1,037	673
<b>Other current liabilities</b>	<b>3,601</b>	<b>2,528</b>

### (31) Tax liabilities

Tax liabilities related to domestic income tax of €12,464 thousand (previous year: €19,395 thousand) and foreign income tax of €5,916 thousand (previous year: €1,183 thousand).

## Financial Instruments and Financial Risk Management

### (32) Financial instruments

Financial instruments generally comprise all economic transactions undertaken on a contractual basis that involve a claim to cash. They include original financial instruments such as trade receivables and payables, as well as financial receivables and liabilities. The estimated fair values of the financial instruments do not necessarily represent the values that the Company would realize in an actual transaction under present market conditions. The following section provides a comprehensive overview of the significance of financial instruments for the Company and supplies additional information on the statement of financial position items containing financial instruments. Further information on the risk management of financial instruments can be found in the Management Report in the "Opportunities and Risk Report" section.

The following table shows the carrying amounts of all categories of financial assets and liabilities:

in € thousand	2025	2024
<b>Financial assets</b>		
Cash and cash equivalents	98,697	136,239
Receivables and Financial Assets	38,760	28,195
	<b>137,457</b>	<b>164,434</b>
<b>Financial liabilities</b>		
Financial Liabilities	47,273	59,009
	<b>47,273</b>	<b>59,009</b>

The table below shows the classification of financial instruments into measurement categories, as well as the fair values and carrying amounts of financial assets and liabilities.

in € thousand	2025		Measurement categories in accordance with IFRS 9	Hierarchy level fair value measurement
	Carrying amount	Fair value		
<b>Financial assets</b>				
Cash and cash equivalents	98,697	98,697	at amortized cost	-
Trade Receivables	37,789	37,789	at amortized cost	-
Other financial assets	971	971	at amortized cost	-
<b>Financial liabilities</b>				
Trade payables	25,204	25,204	at amortized cost	-
Bank borrowings	4,037	3,993	at amortized cost	-
Other financial liabilities	18,032	18,032	at amortized cost	Level 3

2024

in € thousand	Carrying amount	Fair value	Measurement categories in accordance with IFRS 9	Hierarchy level fair value measurement
<b>Financial assets</b>				
Cash and cash equivalents	136,239	136,239	at amortized cost	-
Trade Receivables	26,991	26,991	at amortized cost	-
Other financial assets	1,204	1,204	at amortized cost	-
<b>Financial liabilities</b>				
Trade payables	34,740	34,740	at amortized cost	-
Bank borrowings	5,329	5,200	at amortized cost	
Other financial liabilities	18,940	18,940	at amortized cost	Level 3

## Financial Assets

For other financial assets in the “financial assets measured at advertised cost” category, trade receivables and cash and cash equivalents, it is assumed that their carrying amounts correspond to their fair values due to their short-term nature.

The carrying amount of non-current financial assets in the “financial assets measured at advertised cost” category corresponds approximately to the fair value. Non-interest-bearing deposits are included. Their carrying amount corresponds approximately to the fair value.

## Financial Liabilities

The fair value of liabilities to banks was determined by discounting the expected cash outflow (unobservable input factors) at the standard market interest rates for debt instruments with comparable conditions and residual maturities.

The carrying amount of financial liabilities in the “Financial liabilities measured at cost” category, such as trade payables and other liabilities as well as miscellaneous other financial liabilities, corresponds approximately to their fair value.

Lease liabilities are discounted in accordance with the requirements of IFRS 16.

## Net gains/losses from financial instruments in the statement of income

The net gains and losses on financial instruments developed as follows:

2025					
in € thousand	Interest income	Interest expenses	Value adjustment/FX effects	Net result	
Financial assets measured at amortized cost	1,704	0	-496	1,208	
Financial liabilities measured at amortized cost	0	-156	49	-107	

2024					
in € thousand	Interest income	Interest expenses	Value adjustment/FX effects	Net result	
Financial assets measured at amortized cost	3,216	0	1,701	4,917	
Financial liabilities measured at amortized cost	0	-143	-135	-278	

Net gains or losses from loans and receivables contain changes in the value adjustments, foreign currency effects, gains and losses from retirements, and receipts of payments for loans and receivables that had been written off.

## (33) Financial risk management

The Group is exposed to the following risks through the use of financial instruments:

- Credit risk
- Liquidity risk
- Currency risk

### Fundamental principles of risk management

The Company's Management Board is responsible for the structure and control of the Group's risk management. To this end, the Management Board has appointed employees who are responsible for monitoring and developing the Group's risk management policy. The employees report regularly to the Management Board on their activities. The risk management policy and risk management systems are regularly reviewed to take into account changes in market conditions and the Group's activities.

For trade receivables and other financial assets, the carrying amounts represent the individual amount of maximum credit risk to which the Group is exposed on the reporting date.

The following methods and assumptions apply in determining the fair values:

### Capital risk management

The SUSS Group's capital management aims to sustainably strengthen its equity base in order to ensure future growth and increase the value of the Company. The SUSS Group's equity totaled € 315,482 thousand as of December 31, 2025 (previous year: € 283,103 thousand); this corresponds to an equity ratio of 62.2% (previous year: 56.6%).

ROCE (return on capital employed) is used to measure the return on capital employed. This key figure is calculated by dividing EBIT (earnings before interest and taxes) by capital employed, which represents the capital that is needed to operate the company.

In order to maintain or adjust its capital structure, the Group can utilize all options, including those that a stock market listing of SUSS MicroTec SE entails.

The dividend policy adopted by SUSS MicroTec provides for shareholders to participate in the Company's success through a

reliable and appropriate distribution and, at the same time, for the Company to have sufficient financial resources for its operations and for strategic investments, including any acquisitions, and to maintain an appropriate equity ratio of at least 40%. This policy specifies in principle that 20% to 40% of the Group's free cash flow shall be distributed as a dividend. The remaining profit shall be retained. This principle may be deviated from, in particular due to a negative overall economic development or if SUSS MicroTec SE does not have sufficient distributable earnings.

### Credit risk

Credit risk is the risk of financial default if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk arises primarily from the Group's trade receivables and cash and cash equivalents. The carrying amounts of other financial assets and contract assets correspond to the maximum credit risk.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses (ECLs), the Group considers information that is relevant and available without undue cost or effort. This

includes quantitative and qualitative information and analyses of credit ratings based on the Group's past experience as well as forward-looking information. SUSS assumes that the credit risk associated with a financial asset has increased significantly if it is more than 30 days overdue.

SUSS considers a financial asset to be in default if it is unlikely that the debtor will be able to meet its credit obligations to us in full without SUSS having to resort to measures such as the realization of collateral (if available).

### Cash and cash equivalents

The credit risk associated with cash and cash equivalents measured at amortized cost is deemed insignificant due to the short-term maturity, the credit rating of the business partners, and the applied credit limits. As a result, SUSS does not recognize any impairments for these financial assets.

## Trade receivables and contract assets

The Group's credit risk is mainly influenced by the individual characteristics of the customer. However, factors are also taken into account that may influence credit risk, including the default risk associated with the industries, countries, and regions in which the customers operate.

In order to limit credit risks, we conduct a risk-oriented credit assessment when selecting our business partners. Payment histories and external credit ratings are used for this purpose. In addition, there is a Group-wide policy on the subject of credit assessment. This policy defines which payment terms and payment guarantees should be agreed for the Company's individual sales units, taking customer-specific and country-specific factors into account. To reduce the risk of non-payment, orders from customers located in "risk countries" may, therefore, only be accepted against adequate prepayments, a bank guarantee, or a letter of credit.

For trade receivables and contract assets, the carrying amounts represent the individual amount of maximum credit risk to which the Group is exposed on the reporting date.

The SUSS Group estimates the risk as low overall, given the probability of occurrence and the countermeasures it has adopted. Thanks to the control mechanisms implemented and the diversified client structure, there are no significant cluster risks.

## Other financial assets

As of the reporting date, other non-current financial assets consist primarily of deposits for the Group's lease agreements. Other current financial assets mainly include receivables from suppliers.

The carrying amounts represent the individual amount of maximum default risk to which the Group is exposed on the reporting date.

## Liquidity risk

We define liquidity risk as the risk that the SUSS Group will be unable to fulfill current and future payment obligations as they fall due. For this reason, a key purpose of liquidity management is to ensure that payments that fall due can be settled at any time. Management continuously monitors the risk of liquidity bottlenecks by means of liquidity planning. In addition, bank credit lines are available, in particular an unutilized syndicated revolving credit line in the amount of € 40.0 million, which would have run until 2026, but after the balance sheet date in February 2026, it was already replaced by new agreements with a significantly higher volume of € 115.0 million, € 85.0 million of which is attributable to

a revolving cash credit line. The term is five years, with an option to extend twice for a period of one year each time.

The financing of non-current assets with matching maturity is ensured with shareholders' equity and by taking out long-term loans.

With our existing liquid funds and available credit lines, SUSS's financing is in a good position for the foreseeable future, allowing SUSS to finance future growth.

## Financial Instruments

Purchase and sales obligations in foreign currencies arise from cross-border transactions between SUSSE companies and customers or suppliers outside the eurozone. These involve in particular the US dollar (USD), New Taiwan dollar (TWD), Japanese yen (JPY), and other Asian currencies (KRW, SGD). The potential risks lie in the fluctuation of exchange rates.

As in the previous year, there were no open foreign currency forward transactions as of December 31, 2025. Foreign currency risks are mitigated by offsetting items internally among Group units.

The Group benefits from a natural economic diversification of its foreign currency risk. This results from global supply and value chains, procurement and sales in different currency areas, opposing cash flows from individual business segments, and intra-Group netting. This structure has a risk-mitigating effect on the aggregate foreign currency exposure even without the use of derivatives.

Expected or forecast future transactions from received or forecast orders are not currently hedged using currency derivatives. Currency parities are increasingly volatile, so we are reviewing whether and to what extent derivative currency instruments can be used

sensibly in the future. This also depends to a large extent on the quality of forecasting regarding future cash flows.

Foreign currency sensitivity is based on a consolidated analysis of monetary foreign currency items. A ten percent appreciation or depreciation of all relevant foreign currencies against the euro is simulated here.

The following tables show the Group's foreign currency exposure and the impact of a ten-percent appreciation or depreciation of the euro.

## 2025

in € thousand	USD	JPY	TWD	Total
Cash and cash equivalents	17,947	2	0	17,949
Trade Receivables	3,945	0	0	3,945
Trade payables	-1,360	-149	-90	-1,600
<b>Net exposure</b>	<b>20,532</b>	<b>-147</b>	<b>-90</b>	<b>20,294</b>
Effect on net income in the event of a 10% appreciation of the euro	-1,867	13	8	-1,845
Effect on net income in the event of a 10% depreciation of the euro	2,281	-16	-10	2,255

## 2024

in € thousand	USD	JPY	TWD	Total
Cash and cash equivalents	1,505	3	0	1,508
Trade Receivables	3,202	2,002	0	5,204
Trade payables	-1,539	-71,122	-561	-73,222
<b>Net exposure</b>	<b>3,168</b>	<b>-69,117</b>	<b>-561</b>	<b>-66,510</b>
Effect on net income in the event of a 10% appreciation of the euro	-288	6,283	51	6,046
Effect on net income in the event of a 10% depreciation of the euro	352	-7,680	-62	-7,390

## Other Disclosures

### (34) Leases

The Group leases all premises where foreign SUSS companies are located, as well as the premises of SUSS MicroTec REMAN GmbH (Oberschleissheim, Germany). The leased premises are used as offices, warehouses, and production areas. Each of the lease agreements is concluded according to local law, and they do not have any uniform structure. The Group is exposed to potential future increases in variable lease payments that may result from a change in an index or an interest rate. Until these potential changes to lease payments take effect, they are recognized in the lease liability only to the extent provided for in the agreement. As soon as changes to an index or interest rate affect lease payments, the lease liability is adjusted against the right-of-use asset. Lease extension options have been agreed in some cases. Such contractual conditions are used to ensure the Group maintains maximum operational flexibility with regard to the assets used by the Group. Extension options are included in the lease liability if it is reasonably certain that the leases will be extended.

The Group leases IT hardware, and it also leases company vehicles in several countries in which it is represented by subsidiaries. The term of the lease usually runs for three or four years.

Payments for short-term leases and leases involving low-value assets are recognized as an expense on a straight-line basis. Short-term leases are leases with a term of up to 12 months without a purchase option. The total amount of cash outflows for leases in the financial year amounted to €5,854 thousand (previous year: €4,706 thousand).

### (35) Related Parties

Related parties, as defined by IAS 24, include legal or natural persons and their family members who have the ability to exert influence on SUSS MicroTec SE and its subsidiaries or who are subject to control, joint control, or significant influence by SUSS MicroTec SE or its subsidiaries. There were no significant transactions with related parties that fall under the definitions of IAS 24.9 in the 2025 financial year, with the exception of the disclosures on the remuneration of the corporate bodies (see [\(40\) Management Board and Supervisory Board](#)).

Further details on the remuneration of the corporate bodies can be found in the Remuneration Report.

### (36) Financial obligations

Other financial obligations were comprised as follows:

in € thousand	2025	2024
Commitments (from orders)	77,065	98,757
<b>Total</b>	<b>77,065</b>	<b>98,757</b>

Purchase commitments primarily apply to inventories and require the Group to purchase services or materials from third parties.

### (37) Explanations on the consolidated statement of cash flows

In the consolidated statement of cash flows of the SUSS Group, a distinction is made in accordance with IAS 7 ("Statement of Cash Flows") between payment flows from operating activity and from investing and financing activity. The item cash and cash equivalents in the statement of cash flows comprises all of the liquid funds shown in the statement of financial position, i.e., cash in hand, checks and deposits with banks, provided they are available within three months without significant fluctuations in value.

The cash flows from investing and financing activities are computed on the basis of payments. On the other hand, the cash flow from operating activities is derived indirectly from the net result for the year.

In the indirect computation, significant effects resulting from currency conversion are eliminated from the relevant changes to items in the statement of financial position. The changes in the relevant statement of financial position items can, therefore, not be reconciled with the corresponding figures on the basis of the consolidated statement of financial position.

Other non-cash effective transactions from continuing operations amounting to € -4.6 million in the past financial year resulted primarily from currency effects.

Cash flow from investing activities amounted to € -25.0 million (previous year: € 71.9 million), thereof € -3.4 million (previous year: € 69.5 million) attributable to cash flow from investing activities related to discontinued operations.

Cashflow from financing activities related to continuing operations amounted to € -10.2 million (previous year: € -7.9 million). At € -1.2 million, it included the repayment of two loans taken out under a KfW subsidy program. Repayments of rent and lease obligations amounted to € -3.2 million. Furthermore, a dividend payment of € -5.7 million was made in the financial year after a dividend of € 0.30 per dividend-bearing share was resolved for the 2024 financial year.

Fair value changes or exchange rate effects were not recognized in cash flow from financing activities either in 2025 or in the previous year.

## (38) Segment Reporting

### Information about the segments

The activities of the SUSS Group are broken down by product line as part of segment reporting in accordance with the provisions of IFRS 8 ("Operating Segments"). This analysis is aligned with internal controlling and reporting to the Management Board and takes the different risk and earnings structures of the segments into consideration.

The activities of the SUSS Group were divided into the operating segments Advanced Backend Solutions and Photomask Solutions in the reporting year and in the previous year. The Central Group Functions segment encompasses additional activities of the Group and the non-allocable costs of the Central Group Functions.

In the Advanced Backend Solutions segment, SUSS develops, produces, and sells solutions in the following product lines: mask aligners and UV projection scanners (Imaging Systems), temporary and permanent bonders (Bonding Systems, and coaters and developers (Coating Systems). The majority of the Company's development work is based in Germany at the locations in Garching and Sternenfels. While all mask aligners are manufactured in Garching, the production of bonders, coaters, and developers is distributed between the production sites in Sternenfels, and Hsinchu and Zhubei (Taiwan). UV projection scanners are manufactured in Zhubei (Taiwan).

Substantial parts of the distribution organizations for the Advanced Backend Solutions segment are active in North America and Asia, with small units active in Europe. The Advanced Backend Solutions segment accounts for around 70% of the Group's total business and is represented in the advanced packaging, MEMS, and compound semiconductor markets.

The Photomask Solutions segment comprises the development, manufacture, and sale of the HMx, ASx, MaskTrack, and MaskTrack Pro product lines. The development and production of specialized systems for the cleaning and processing of photomasks for the semiconductor industry are conducted at the Sternenfels site in Germany.

The MicroOptics segment (discontinued operation) encompassed the production and sale of microlenses and highly specialized optics, which were manufactured for a wide range of industrial applications. These activities were bundled in SUSS MicroOptics S.A. in Hauterive, Switzerland, which was sold in January 2024.

Central Group Functions mainly comprises the expenses and income of the central Group functions that cannot be allocated at segment level. In the 2025 financial year, it generated EBIT of € -9.3 million (previous year: € 47.5 million). EBIT included one-off expenses of € 3.4 million for discontinued operations. In the

previous year, EBIT included income from the sale of the MicroOptics business unit.

In the 2025 financial year, costs for management, marketing, and insurance services amounting to € 12.0 million (previous year: € 9.8 million) were charged to the operating segments.

## Segment information

	Advanced Backend Solutions		Photomask Solutions		Micro Optics <sup>1</sup>		Total of the segments		Central Group Functions		Total	
in € thousand	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>
External Sales	349,732	315,900	153,448	130,750	–	1,329	503,180	447,979	–	4	503,180	447,983
Internal Sales	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Sales</b>	<b>349,732</b>	<b>315,900</b>	<b>153,448</b>	<b>130,750</b>	<b>–</b>	<b>1,329</b>	<b>503,180</b>	<b>447,979</b>	<b>–</b>	<b>4</b>	<b>503,180</b>	<b>447,983</b>
Cost of sales	–234,366	–183,661	–91,144	–84,236	–	–1,384	–325,510	–269,281	1,700	–1,928	–323,810	–271,209
Gross profit	115,366	132,239	62,304	46,514	–	–55	177,670	178,698	1,700	–1,924	179,370	176,774
Gross profit margin	33.0%	41.9%	40.6%	35.6%	–	–4.1%	35.3%	39.9%	–	–	35.6%	39.5%
Other segment expenses/income (net)	–86,773	–72,460	–19,165	–20,216	–	–270	–105,938	–92,946	–11,001	49,467	–116,939	–43,479
thereof intersegment cost allocation(net)	–14,261	–11,528	–5,816	–4,164	–	–	–20,077	–15,692	20,077	15,692	–	–
thereof central services of SMT SE	–14,261	–11,528	–5,816	–4,164	–	–	–20,077	–15,692	20,077	15,692	–	–
<b>Result per segment (EBIT)</b>	<b>28,593</b>	<b>59,779</b>	<b>43,139</b>	<b>26,298</b>	<b>–</b>	<b>–325</b>	<b>71,732</b>	<b>85,752</b>	<b>–9,301</b>	<b>47,543</b>	<b>62,431</b>	<b>133,295</b>
<b>EBIT margin</b>	<b>8.2%</b>	<b>18.9%</b>	<b>28.1%</b>	<b>20.1%</b>	<b>–</b>	<b>–24.5%</b>	<b>14.3%</b>	<b>19.1%</b>	<b>–</b>	<b>–</b>	<b>12.4%</b>	<b>29.8%</b>
Income before taxes	28,536	59,730	43,142	26,293	–	–325	71,678	85,698	–9,350	48,019	62,328	133,717
Segment assets	291,882	248,972	76,902	78,483	–	–	368,784	327,455	17,275	17,329	386,059	344,784
thereof goodwill	18,372	18,631	–	–	–	–	18,372	18,631	–	–	18,372	18,631
Unallocated consolidated assets	–	–	–	–	–	–	–	–	–	–	121,389	154,966
<b>Consolidated assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>507,448</b>	<b>499,750</b>

Continued ↓

## Segment information

	Advanced Backend Solutions		Photomask Solutions		Micro Optics <sup>1</sup>		Total of the segments		Central Group Functions		Total	
in € thousand	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>
Segment liabilities	-54,998	-98,627	-24,498	-42,640	-	-	-79,496	-141,267	-5,260	-5,917	-84,756	-147,184
Unallocated liabilities											-107,210	-69,463
<b>Consolidated liabilities</b>											<b>-191,966</b>	<b>-216,647</b>
Depreciation	7,967	4,044	1,702	1,864	-	-	9,669	5,908	2,135	1,913	11,804	7,821
thereof scheduled	7,967	3,965	1,702	1,864	-	-	9,669	5,908	2,135	1,913	11,804	7,742
thereof impairment loss	-	79	-	-	-	-	-	-	-	-	-	79
<b>Investments</b>	<b>14,680</b>	<b>5,122</b>	<b>6,337</b>	<b>1,586</b>	<b>-</b>	<b>-</b>	<b>21,017</b>	<b>6,708</b>	<b>2,181</b>	<b>856</b>	<b>23,198</b>	<b>7,564</b>
<b>Employees as of December 31</b>	<b>1,159</b>	<b>1,178</b>	<b>273</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>1,432</b>	<b>1,445</b>	<b>65</b>	<b>53</b>	<b>1,497</b>	<b>1,498</b>

1 Discontinued operations

2 The comparative figures were adjusted following the correction of an error; see Section D)

Group information by region<sup>1</sup>

in € thousand	Sales		Investments		Non-current assets <sup>3</sup>	
	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>	12M/2025	12M/2024 <sup>2</sup>
EMEA	43,018	31,411	8,488	5,810	60,455	46,758
North America	46,024	25,729	47	30	2,240	2,506
Asia-Pacific	414,138	390,843	14,663	1,724	55,288	7,798
<b>Total</b>	<b>503,180</b>	<b>447,983</b>	<b>23,198</b>	<b>7,564</b>	<b>117,983</b>	<b>57,062</b>

1 Discontinued operations

2 The comparative figures were adjusted following the correction of an error; see Section D)

3 Includes intangible assets and property, plant and equipment

## Other comments on segment reporting

Data on the segments was collated using the accounting and measurement methods applied in the consolidated financial statements. Due to the division of the Group by product line across companies, there are no material inter-segment transactions. One exception is the reallocation of costs by SUSS MicroTec SE, recorded in the Central Group Functions segment, to the other segment for the performance of certain Group functions such as financing and strategic matters. These reallocated costs also include the expenses incurred by the holding company in connection with the introduction and operation of the Company-wide ERP platform.

In compliance with the requirements of IFRS 8 “Operating Segments,” the segment reporting contains disclosure of the pre-tax result per segment. This enables the sum of the segment results to be reconciled with the overall consolidated result before tax. However, in the view of the Management Board, segment earnings before interest and taxes (EBIT) is the most relevant information to evaluate results compared to other companies in the industry.

In the 2025 financial year, two customers accounted for more than 10% of Group sales, namely €112.2 million and €84.0 million. The Advanced Backend Solutions segment accounted for €139.1 million (€64.7 million and €74.3 million) and the Photomask Solutions segment for €57.1 million (€47.4 million and €9.7 million).

In the 2024 financial year, three customers accounted for more than 10% of Group sales, namely €71.9 million, €59.4 million, and €47.4 million. The Advanced Backend Solutions segment accounted for €159.2 million (€71.6 million, €59.6 million, and €28.0 million) and the Photomask Solutions segment for €19.5 million (€0.3 million, €0.0 million, and €19.2 million).

As in the previous year, no intersegment sales (internal sales) were generated in the past financial year.

As in the previous year, intersegment allocations were made in the 2025 financial year and are reported separately. The entire amount of €20.1 million (previous year: €15.7 million) was attributable to services billed by SUSS MicroTec SE, which are reported separately under the heading “thereof”.

The main non-cash expenses and income comprise value adjustments on trade receivables and write-downs on inventories as well as additions to and reversals of provisions and other liabilities.

Segment assets represent the necessary operational assets of the individual segments. These comprise intangible assets (including goodwill); property, plant, and equipment; inventory reserves; trade receivables; and contract assets.

The segment liabilities include the operating debts and provisions of the individual segments.

The investments relate to additions of both tangible and intangible assets.

For the geographic segment reporting, sales are segmented according to the location of the customers. In the reporting year, SUSS generated sales of €20,009 thousand (previous year: €16,909 thousand) in Germany.

The assets and investments were calculated on the basis of the location of the Group company concerned. The Group's non-current assets mainly consist of intangible assets, goodwill, and property, plant and equipment. Of the non-current assets, €55,435 thousand (previous year: €42,968 thousand) are attributable to the companies in Germany and €62,548 thousand (previous year: €14,095 thousand) to foreign companies. In the reporting year, the SUSS Group's capital expenditure in Germany amounted to €7,884 thousand (previous year: €5,324 thousand).

Sales and the EBIT indicator are reconciled to EBT as reported in the statement of income below:

## Reconciliation – Sales

in € thousand	2025	2024
Sales according to segment reporting	503,180	447,983
- MicroOptics sales	0	-1,329
<b>Sales from continuing operations, according to the statement of income</b>	<b>503,180</b>	<b>446,654</b>

## Reconciliation of EBIT to earnings from continuing operations (before tax)

in € thousand	2025	2024
EBIT according to segment reporting	62,431	133,295
+ Financial income	1,704	3,216
- Financial expenses	-1,807	-466
<b>EBT Group</b>	<b>62,328</b>	<b>136,045</b>
- EBT discontinued operations	-3,441	-325
- Gain on disposal	0	-59,006
<b>EBT from continuing operations (before taxes) according to the statement of income</b>	<b>65,769</b>	<b>77,364</b>

### (39) Subsequent Events

On January 19, 2026, SUSS announced that the Management Board contract of Burkhardt Frick (Chairman of the Management Board, CEO) had been extended until December 31, 2030 and the contract of Dr. Cornelia Ballwießer (Chief Financial Officer, CFO) until June 30, 2028.

In February 2026, SUSS entered into a syndicated loan agreement with a volume of €115.0 million, comprising a €85 million revolving cash credit facility and a €30 million guarantee credit facility. The term is five years with two one-year extension options.

The military conflict in the Middle East that broke out on February 28, 2026, following attacks by Israel and the United States (“Iran War” or “Middle East War”) currently has no significant financial impact on the SUSS Group. Further impacts depend on the development and intensity of the conflict and, in particular, on the development of energy prices, transportation costs, and general demand for semiconductors. Further details are provided in the forecast report.

### (40) Management Board and Supervisory Board

#### Management Board of SUSS MicroTec SE

The members of the Management Board of SUSS MicroTec SE in the 2025 financial year were:

#### Burkhardt Frick

- Ismaning  
Chief Executive Officer

#### *Responsible for the areas:*

Spokesperson for the Management Board (coordination and management of the activities of the Management Board, targets; concerns of the Supervisory Board; representing the Company in the media), corporate strategy, steering business units/product lines and subsidiaries, sales and corporate marketing, services business and after-sales support, human resources, internal audit

#### *Other appointments:*

- SUSS MicroTec Inc. (Inc.), Member of the Board of Directors (Chairman)
- SUSS MicroTec KK, Member of the Board of Directors
- SUSS MicroTec (Taiwan) Co. Ltd., Member of the Board of Directors (Representative)
- SUSS MicroTec (Shanghai) Co., Ltd., Supervisor
- SUSS MicroTec (Singapore) Pte. Ltd., Member of the Board of Directors
- SUSS MicroTec Korea Co., Ltd., Member of the Board of Directors

#### Dr. Cornelia Ballwießer

- Dr. rer.pol, Munich  
Chief Financial Officer

#### *Responsible for the areas:*

Financial accounting and taxes, financial controlling, corporate finance, IT and digitalization of corporate processes, risk management including compliance, data privacy, ICS, legal and insurance, investor relations, ESG

#### *Further appointments:*

- SUSS MicroTec Inc. (Inc.), Member of the Board of Directors
- SUSS MicroTec (Shanghai) Co., Ltd., Member of the Board of Directors

#### Dr. Thomas Rohe

- Dr. Ing., Poing  
Chief Operating Officer

#### *Responsible for the areas:*

Production, supply chain management (purchasing, logistics), environmental protection, occupational safety, research and development including patenting, quality management, facility management

#### *Further appointments:*

- SUSS MicroTec (Taiwan) Co. Ltd., Member of the Board of Directors

## Supervisory Board of SUSS MicroTec SE

The Members of the Supervisory Board in the 2025 financial year were:

### Dr. David Dean

Feldafing, Chair of the Supervisory Board

#### Further appointments:

Member of the Supervisory Board of the following companies:

- Axiata Group Berhad, Kuala Lumpur, Malaysia, until September 29, 2025
- PT XLSMART Telecom Sejahtera Tbk, Jakarta, Indonesia, since April 16, 2025

### Dr. Myriam Jahn

Dusseldorf, Deputy Chair of the Supervisory Board, independent management consultant

#### Further appointments:

Chair of the Supervisory Board of the following company:

- PVA TePla AG, Wettenberg

### Jan Smits

Heeze, the Netherlands, independent management consultant

#### Further appointments:

- None

### Dr. Bernd Schulte

• Dr. rer. nat. (Physik)  
Aachen, independent management consultant

#### Further appointments:

- None

### Prof. Dr. Mirja Steinkamp

Hamburg, Professor of Auditing and Corporate Management at HAW (Hamburg University of Applied Sciences), Hamburg, auditor, tax consultant

#### Further appointments:

Member of the Supervisory Board of the following companies:

- Basler AG, Ahrensburg
- Hochtief AG, Essen
- BarthHass GmbH&Co. KG, Nuremberg

## Remuneration of the Management Board and Supervisory Board

In connection with the disclosures in accordance with IAS 24 (Related Party Disclosures) on the remuneration of members of the Management Board, a retrospective correction was made to the disclosures. The disclosures on the remuneration of the members of the Management Board for the 2025 and 2024 financial years were adjusted to an approach in which the expenses (or income) incurred in the financial year are now presented.

In the 2025 financial year, the members of the Management Board received total remuneration in accordance with Section 314, No. 6 of the German Commercial Code (HGB) amounting to €2,302 thousand (previous year: €3,217 thousand). This includes the granting of 14,571 (previous year: 34,146) performance shares with a fair value of the grant amounting to €795 thousand (previous year: €795 thousand). In the 2025 financial year, former members of the Management Board received total remuneration of €0 thousand (previous year: €0 thousand).

The total personnel expenses recognized for the members of the Management Board in the 2025 financial year amounted to €1,822 thousand (previous year: €4,293 thousand).

in € thousand	2025	2024
Short-term benefits	1,507	2,452
Post-employment benefits	27	24
Share-based remuneration	288	1,847
<b>Total</b>	<b>1,822</b>	<b>4,293</b>

The short-term remuneration of the Management Board consists of fixed remuneration, fringe benefits, and a bonus that depends on sales, net income, sustainability, and strategic targets. A sum of €570 thousand (previous year: €1,369 thousand) is reserved for the bonus.

As of the balance sheet date, provisions for share-based payments amounted to €1,596 thousand (previous year: €2,081 thousand) and liabilities amounted to €1,166 thousand (previous year: €475 thousand).

For more information on share-based remuneration, see Note [\(25\) Other \(non-current\) financial liabilities](#) and Note [\(24\) \(Non-current\) provisions for share-based remuneration](#).

The remuneration paid to members of the Supervisory Board is a fixed and exclusively short-term remuneration, and, including meeting attendance fees and expense allowances, amounted to €591 thousand (previous year: €483 thousand).

In total, remuneration for the Management Board and Supervisory Board amounted to €2,411 thousand (previous year: €4,798 thousand).

Additionally, SUSS has taken out directors' and officers' liability insurance (D&O insurance) for the members of the Management Board and the Supervisory Board.

Detailed information on the remuneration of the Management Board and Supervisory Board is presented in the remuneration report in accordance with Section 162 of the German Stock Corporation Act (AktG), which is published on the Company's website.

Shares and option holdings (without virtual performance shares) held by officers as of year-end:

	2025		2024	
	Shares	Options	Shares	Options
Prof. Dr. Mirja Steinkamp	0	0	0	0
Dr. David Dean	3,250	0	3,250	0
Dr. Myriam Jahn	1,300	0	1,300	0
Dr. Bernd Schulte	11,000	0	11,000	0
Jan Smits	1,550	0	1,550	0
Burkhardt Frick	5,184	0	3,245	0
Dr. Cornelia Ballwießer	1,931	0	196	0
Dr. Thomas Rohe	3,927	0	2,241	0

## (41) Employees

In the 2025 financial year, the SUSS Group employed an average of 1,519 employees (previous year: 1,352 employees).

As of December 31, 2025, the 1,497 employees were distributed across the following functions as follows:

	December 31, 2025	December 31, 2024
Administration	152	131
Marketing and Sales	544	389
Production and Technology	801	978
<b>Total</b>	<b>1,497</b>	<b>1,498</b>

## (42) Auditor's Fees

The following fees were incurred for services provided by the auditor PricewaterhouseCoopers GmbH WPG (PwC) (in the previous year Baker Tilly GmbH&Co. KG Wirtschaftsprüfungsgesellschaft):

in € thousand	2025	2024
Audit services	625	556
Other assurance services	100	103

in € thousand	2025	2024
Other services	0	127
<b>Total</b>	<b>724</b>	<b>786</b>

The fee for auditing services primarily related to the audit of SUSS's annual and consolidated financial statements and remuneration report and of SUSS MicroTec SE's combined management report, as well as the voluntary audit of SUSS MicroTec Solutions GmbH&Co. KG's annual financial statements.

Other assurance services included assurance services related to sustainability reporting.

Network partners of the auditor of the consolidated financial statements accounted for further audit fees of € 55 thousand in the 2025 financial year (previous year: € 53 thousand).

## (43) Corporate Governance

In November 2025, the Management Board and Supervisory Board of SUSS MicroTec SE declared that, in accordance with Section 161(1) of the German Stock Corporation Act (Aktiengesetz, AktG), SUSS MicroTec SE has complied with all of the recommendations of the German Corporate Governance Code in the version of April 28, 2022 (published in the official section of the Federal Gazette on June 27, 2022), since the issuance of the last

declaration of compliance in December 2024, and will continue to do so in the future.

The declarations of compliance have been made permanently available online at [www.suss.com/en/investor-relations/declaration-of-compliance](http://www.suss.com/en/investor-relations/declaration-of-compliance)

## (44) Approval of the Financial Statements

The Management Board of SUSS MicroTec SE approved the IFRS consolidated financial statements for forwarding to the Supervisory Board on March 24, 2026.

Garching, Germany, March 24, 2026

Signed

**Burkhardt Frick**

Chief Executive Officer (CEO)

Signed

**Dr. Cornelia Ballwießer**

Chief Financial Officer (CFO)

Signed

**Dr. Thomas Rohe**

Chief Operations Officer (COO)

## Responsibility Statement by the Legal Representatives

To the best of our knowledge, and in accordance with the applicable reporting principles, the consolidated financial statements give a true and fair view of the assets, liabilities, financial position, and profit or loss of the Group, and the Group management report, which is combined with the management report of SUSS MicroTec SE, includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal opportunities and risks associated with the expected development of the Group.

Garching, Germany, March 18, 2026

SUSS MicroTec SE  
The Management Board

Signed  
**Burkhardt Frick**  
Chief Executive Officer  
(CEO)

Signed  
**Dr. Cornelia Ballwießer**  
Chief Financial Officer  
(CFO)

Signed  
**Dr. Thomas Rohe**  
Chief Operations  
Officer (COO)

# Independent Auditor's Report

To SUSS MicroTec SE, Garching near Munich

## Report on the Audit of the Consolidated Financial Statements and of the Group Management Report

### Audit Opinions

We have audited the consolidated financial statements of SUSS MicroTec SE, Garching near Munich, and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at 31 December 2025, and the consolidated statement of comprehensive income, consolidated statement of profit or loss, consolidated statement of changes in equity and consolidated statement of cash flows for the financial year from 1 January to 31 December 2025 and notes to the consolidated financial statements, including material accounting policy information. In addition, we have audited the group management report of SUSS MicroTec SE, which is combined with the Company's management report, for the financial year from 1 January to 31 December 2025. In accordance with the German legal requirements, we have not audited the content of those parts of the group management report listed in the "Other Information" section of our auditor's report.

In our opinion, on the basis of the knowledge obtained in the audit,

- the accompanying consolidated financial statements comply, in all material respects, with the IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) (the IFRS Accounting Standards) as adopted by the EU and the additional requirements of German commercial law pursuant to § [Article] 315e Abs. [paragraph] 1 HGB [Handelsgesetzbuch: German Commercial Code] and, in compliance with these requirements, give a true and fair view of the assets, liabilities, and financial position of the Group as at 31 December 2025, and of its financial performance for the financial year from 1 January to 31 December 2025 and
- the accompanying group management report as a whole provides an appropriate view of the Group's position. In all material respects, this group management report is consistent with the consolidated financial statements, complies with German legal requirements and appropriately presents the opportunities and risks of future development. Our audit opinion on the group management report does not cover the content of those parts of the group management report listed in the "Other Information" section of our auditor's report.

Pursuant to § 322 Abs. 3 Satz [sentence] 1 HGB, we declare that our audit has not led to any reservations relating to the legal compliance of the consolidated financial statements and of the group management report.

### Basis for the Audit Opinions

We conducted our audit of the consolidated financial statements and of the group management report in accordance with § 317 HGB and the EU Audit Regulation (No. 537/2014, referred to subsequently as "EU Audit Regulation") in compliance with German Generally Accepted Standards for Financial Statement Audits promulgated by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW). Our responsibilities under those requirements and principles are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements and of the Group Management Report" section of our auditor's report. We are independent of the group entities in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. In addition, in accordance with Article 10 (2) point (f) of the EU Audit Regulation, we declare that we have not provided non-audit services prohibited under Article 5 (1) of the EU Audit Regulation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions on the consolidated financial statements and on the group management report.

## Key Audit Matters in the Audit of the Consolidated Financial Statements

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the financial year from 1 January to 31 December 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our audit opinion thereon; we do not provide a separate audit opinion on these matters.

In our view, the matter of most significance in our audit was as follows:

- Recoverability of goodwill

Our presentation of this key audit matter has been structured as follows:

1. Matter and issue
2. Audit approach and findings
3. Reference to further information

Hereinafter we present the key audit matter:

### Recoverability of goodwill

1. In the Company's consolidated financial statements goodwill amounting in total to 18,4 Mio. EUR (3.6% of total assets or 5.8% of equity) is reported under the "Goodwill" balance sheet item. Goodwill is tested for impairment by the Company once a year or when there are indications of impairment to determine any possible need for write-downs. The impairment test is carried out at the level of the groups of cash-generating units to which the relevant goodwill is allocated. The carrying amount of the relevant cash-generating units, including goodwill, is compared with the corresponding recoverable amount in the context of the impairment test. The recoverable amount is generally determined using the value in use. The present value of the future cash flows from the respective group of cash-generating units normally serves as the basis of valuation. Present values are calculated using discounted cash flow models. For this purpose, the adopted medium-term business plan of the Group forms the starting point which is extrapolated based on assumptions about long-term rates of growth. Expectations relating to future market developments and assumptions about the development of macroeconomic factors are also taken into account. The discount rate used is the weighted average cost of capital for the respective group of cash-generating units. The impairment test determined

that no write-downs were necessary.

The outcome of this valuation is dependent to a large extent on the estimates made by the executive directors with respect to the future cash inflows from the respective group of cash-generating units, the discount rate used, the rate of growth and other assumptions, and is therefore subject to considerable uncertainty. Against this background and due to the complex nature of the valuation, this matter was of particular significance in the context of our audit.

2. As part of our audit, we assessed the methodology used for the purposes of performing the impairment test, among other things. After matching the future cash inflows used for the calculation against the adopted medium-term business plan of the Group, we assessed the appropriateness of the calculation, in particular by reconciling it with general and sector-specific market expectations. In addition, we assessed the appropriate consideration of the costs of Group functions. In the knowledge that even relatively small changes in the discount rate applied can have a material impact on the value of the entity calculated in this way, we focused our testing in particular on the parameters used to determine the discount rate applied, and assessed the calculation model. In order to reflect the uncertainty inherent in the projections, we evaluated the sensitivity analyses performed by the Company. Taking into account the information available, we determined that the carrying amounts of the cash-generating units, including the

allocated good-will, were adequately covered by the discounted future cash flows.

Overall, the valuation parameters and assumptions used by the executive directors are in line with our expectations and are also within the ranges considered by us to be reasonable.

3. The Company's disclosures on impairment testing on goodwill are contained in number (2 E) Significant accounting and valuation methods and in sections (11) Other intangible assets and Goodwill of the notes to the consolidated financial statements.

## Other Information

The executive directors are responsible for the other information. The other information comprises the unaudited information in the group management report as an unaudited part of the group management report.

- the sections entitled 'Fundamental principles of risk management', 'Description and essential characteristics of the Compliance Management System (CMS)', 'Description of the essential characteristics of the internal control system (ICS)' and 'Description of the essential characteristics of the internal audit system (IAS)' in the Group Management Report
- the non-financial group statement contained in the 'Group Sustainability Statement' section of the Group Management

Report, in accordance with Sections 315b to 315c of the German Commercial Code (HGB)

The other information comprises further

- the statement on corporate governance pursuant to § 289f HGB and § 315d HGB
- all remaining parts of the annual report – excluding cross-references to external information – with the exception of the audited consolidated financial statements, the audited group management report and our auditor's report

Our audit opinions on the consolidated financial statements and on the group management report do not cover the other information, and consequently we do not express an audit opinion or any other form of assurance conclusion thereon.

In connection with our audit, our responsibility is to read the other information mentioned above and, in so doing, to consider whether the other information

- is materially inconsistent with the consolidated financial statements, with the group management report disclosures audited in terms of content or with our knowledge obtained in the audit, or
- otherwise appears to be materially misstated.

## Responsibilities of the Executive Directors and the Supervisory Board for the Consolidated Financial Statements and the Group Management Report

The executive directors are responsible for the preparation of the consolidated financial statements that comply, in all material respects, with IFRS Accounting Standards as adopted by the EU and the additional requirements of German commercial law pursuant to § 315e Abs. 1 HGB, and that the consolidated financial statements, in compliance with these requirements, give a true and fair view of the assets, liabilities, financial position and financial performance of the Group. In addition, the executive directors are responsible for such internal control as they have determined necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud (i.e., fraudulent financial reporting and misappropriation of assets) or error.

In preparing the consolidated financial statements, the executive directors are responsible for assessing the Group's ability to continue as a going concern. They also have the responsibility for disclosing, as applicable, matters related to going concern. In addition, they are responsible for financial reporting based on the going concern basis of accounting unless there is an intention to liquidate the Group or to cease operations, or there is no realistic alternative but to do so.

Furthermore, the executive directors are responsible for the preparation of the group management report that, as a whole, provides an appropriate view of the Group's position and is, in all material respects, consistent with the consolidated financial statements, complies with German legal requirements, and appropriately presents the opportunities and risks of future development. In addition, the executive directors are responsible for such arrangements and measures (systems) as they have considered necessary to enable the preparation of a group management report that is in accordance with the applicable German legal requirements, and to be able to provide sufficient appropriate evidence for the assertions in the group management report.

The supervisory board is responsible for overseeing the Group's financial reporting process for the preparation of the consolidated financial statements and of the group management report.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements and of the Group Management Report**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and whether the group management report as a whole provides an appropriate view of the Group's position and, in all material respects, is consistent with the consolidated financial statements and the knowledge obtained in the audit, complies with the German legal

requirements and appropriately presents the opportunities and risks of future development, as well as to issue an auditor's report that includes our audit opinions on the consolidated financial statements and on the group management report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with § 317 HGB and the EU Audit Regulation and in compliance with German Generally Accepted Standards for Financial Statement Audits promulgated by the Institut der Wirtschaftsprüfer (IDW) will always detect a material misstatement. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements and this group management report.

We exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements and of the group management report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our audit opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of internal control relevant to the audit of the consolidated financial statements and of arrangements and measures (systems) relevant to the audit of the group management report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an audit opinion on the effectiveness of the internal control and these arrangements and measures (systems), respectively.
- Evaluate the appropriateness of accounting policies used by the executive directors and the reasonableness of estimates made by the executive directors and related disclosures.
- Conclude on the appropriateness of the executive directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's report to the related disclosures in the consolidated financial statements and in the group management report or, if such disclosures are inadequate, to modify our respective audit opinions. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to be able to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements present the underlying transactions and events in a manner that the consolidated financial statements give a true and fair view of the assets, liabilities, financial position and financial performance of the Group in compliance with IFRS Accounting Standards as adopted by the EU and the additional requirements of German commercial law pursuant to § 315e Abs. 1 HGB.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming audit opinions on the consolidated financial statements and on the group management report. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinions.
- Evaluate the consistency of the group management report with the consolidated financial statements, its conformity

with German law, and the view of the Group's position it provides.

- Perform audit procedures on the prospective information presented by the executive directors in the group management report. On the basis of sufficient appropriate audit evidence we evaluate, in particular, the significant assumptions used by the executive directors as a basis for the prospective information, and evaluate the proper derivation of the prospective information from these assumptions. We do not express a separate audit opinion on the prospective information and on the assumptions used as a basis. There is a substantial unavoidable risk that future events will differ materially from the prospective information.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with the relevant independence requirements, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter.

## Other legal and Regulatory Requirements

### **Report on the Assurance on the Electronic Rendering of the Consolidated Financial Statements and the Group Management Report Prepared for Publication Purposes in Accordance with § 317 Abs. 3a HGB Assurance Opinion**

We have performed assurance work in accordance with § 317 Abs. 3a HGB to obtain reasonable assurance as to whether the rendering of the consolidated financial statements and the group management report (hereinafter the "ESEF documents") contained in the electronic file SUSS MicroTec SE\_KA +LB\_ESEF-2025-12-31.zip and prepared for publication purposes complies in all material respects with the requirements of § 328 Abs. 1 HGB for the electronic reporting format ("ESEF format"). In accordance with German legal requirements, this assurance work extends only to the conversion of the information contained in the consolidated financial statements and the group management report into the ESEF format and therefore relates neither to the information contained within these renderings nor to any other information contained in the electronic file identified above.

In our opinion, the rendering of the consolidated financial statements and the group management report contained in the electronic file identified above and prepared for publication purposes complies in all material respects with the requirements of § 328 Abs. 1 HGB for the electronic reporting format. Beyond this assurance opinion and our audit opinion on the accompanying consolidated financial statements and the accompanying group management report for the financial year from 1 January to 31 December 2025 contained in the "Report on the Audit of the Consolidated Financial Statements and on the Group Management Report" above, we do not express any assurance opinion on the information contained within these renderings or on the other information contained in the electronic file identified above.

### **Basis for the Assurance Opinion**

We conducted our assurance work on the rendering of the consolidated financial statements and the group management report contained in the electronic file identified above in accordance with § 317 Abs. 3a HGB and the IDW Assurance Standard: Assurance Work on the Electronic Rendering of Financial Statements and Management Reports, Prepared for Publication Purposes in Accordance with § 317 Abs. 3a HGB (IDW AsS 410 (06.2022)) and the International Standard on Assurance Engagements 3000

(Revised). Our responsibility in accordance therewith is further described in the "Group Auditor's Responsibilities for the Assurance Work on the ESEF Documents" section. Our audit firm applies the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)).

### Responsibilities of the Executive Directors and the Supervisory Board for the ESEF Documents

The executive directors of the Company are responsible for the preparation of the ESEF documents including the electronic rendering of the consolidated financial statements and the group management report in accordance with § 328 Abs. 1 Satz 4 Nr. [number] 1 HGB and for the tagging of the consolidated financial statements in accordance with § 328 Abs. 1 Satz 4 Nr. 2 HGB.

In addition, the executive directors of the Company are responsible for such internal control as they have considered necessary to enable the preparation of ESEF documents that are free from material non-compliance with the requirements of § 328 Abs. 1 HGB for the electronic reporting format, whether due to fraud or error.

The supervisory board is responsible for overseeing the process for preparing the ESEF documents as part of the financial reporting process.

### Group Auditor's Responsibilities for the Assurance Work on the ESEF Documents

Our objective is to obtain reasonable assurance about whether the ESEF documents are free from material non-compliance with the requirements of § 328 Abs. 1 HGB, whether due to fraud or error. We exercise professional judgment and maintain professional skepticism throughout the assurance work. We also:

- Identify and assess the risks of material non-compliance with the requirements of § 328 Abs. 1 HGB, whether due to fraud or error, design and perform assurance procedures responsive to those risks, and obtain assurance evidence that is sufficient and appropriate to provide a basis for our assurance opinion.
- Obtain an understanding of internal control relevant to the assurance work on the ESEF documents in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing an assurance opinion on the effectiveness of these controls.
- Evaluate the technical validity of the ESEF documents, i.e., whether the electronic file containing the ESEF documents meets the requirements of the Delegated Regulation (EU) 2019/815 in the version in force at the date of the consolidated financial statements on the technical specification for this electronic file.

- Evaluate whether the ESEF documents provide an XHTML rendering with content equivalent to the audited consolidated financial statements and to the audited group management report.
- Evaluate whether the tagging of the ESEF documents with Inline XBRL technology (iXBRL) in accordance with the requirements of Articles 4 and 6 of the Delegated Regulation (EU) 2019/815, in the version in force at the date of the consolidated financial statements, enables an appropriate and complete machine-readable XBRL copy of the XHTML rendering.

## Further Information pursuant to Article 10 of the EU Audit Regulation

We were elected as group auditor by the annual general meeting on 3 June 2025. We were engaged by the Audit Committee on 8 December 2025. We have been the group auditor of the SUSS MicroTec SE, Garching near Munich, without interruption since the financial year 2025.

We declare that the audit opinions expressed in this auditor's report are consistent with the additional report to the audit committee pursuant to Article 11 of the EU Audit Regulation (long-form audit report).

## Reference to an Other Matter – Use of the Auditor's Report

Our auditor's report must always be read together with the audited consolidated financial statements and the audited group management report as well as the assured ESEF documents. The consolidated financial statements and the group management report converted to the ESEF format – including the versions to be filed in the company register – are merely electronic renderings of the audited consolidated financial statements and the audited group management report and do not take their place. In particular, the "Report on the Assurance on the Electronic Rendering of the Consolidated Financial Statements and the Group Management Report Prepared for Publication Purposes in Accordance with § 317 Abs. 3a HGB" and our assurance opinion contained therein are to be used solely together with the assured ESEF documents made available in electronic form.

## German Public Auditor responsible for the Engagement

The German Public Auditor responsible for the engagement is Sebastian Stroner.

Munich, 27 March 2026

PricewaterhouseCoopers GmbH  
Wirtschaftsprüfungsgesellschaft

**Sebastian Stroner**  
Wirtschaftsprüfer  
(German Public Auditor)

**ppa. Ralph Jakobi**  
Wirtschaftsprüfer  
(German Public Auditor)

# Assurance Report of the Independent German Public Auditor

## on a Limited Assurance Engagement in Relation to the Group Sustainability Statement

To SUSS MicroTec SE, Garching

### Assurance Conclusion

We have conducted a limited assurance engagement on the group sustainability statement of SUSS MicroTec SE, Garching, (hereinafter the “Company”) included in section “Group Sustainability Statement” of the group management report, which is combined with the Company’s management report, for the financial year from 1 January to 31 December 2025 (hereinafter the “Group Sustainability Statement”). The Group Sustainability Statement has been prepared to fulfil the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 as well as

§§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] to prepare a group non-financial statement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Group Sustainability Statement is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852, § 315c in conjunction with §§ 289c to 289e HGB to prepare a group non-financial statement as well as with the supplementary criteria presented by the executive directors of the Company. This assurance conclusion includes that no matters have come to our attention that cause us to believe:

- that the accompanying Group Sustainability Statement does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information to be included in the Group Sustainability Statement (hereinafter the “materiality assessment”) is not, in all material respects, in accordance with the description set out in section “ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities” of the Group Sustainability Statement, or

- that the disclosures set out in section “EU Taxonomy” of the Group Sustainability Statement do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852.

### Basis for the Assurance Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the “German Public Auditor’s Responsibilities for the Assurance Engagement on the Group Sustainability Statement” section.

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has complied with the quality management system requirements of the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

## **Responsibility of the Executive Directors and the Supervisory Board for the Group Sustainability Statement**

The executive directors are responsible for the preparation of the Group Sustainability Statement in accordance with the requirements of the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company. They are also responsible for the design, implementation and maintenance of such internal controls that they have considered necessary to enable the preparation of a Group Sustainability Statement in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Group Sustainability Statement) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Group Sustainability Statement, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Group Sustainability Statement.

## **Inherent Limitations in the Preparation of the Group Sustainability Statement**

The CSRD and the relevant German statutory and other European regulations contain wording and terms that are still subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legal conformity of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the Group Sustainability Statement.

## **German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Statement**

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Group Sustainability Statement has not been prepared, in all material respects, in accordance with the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Group Sustainability Statement.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process to prepare the Group Sustainability Statement, including the materiality assessment process carried out by the Company to identify the information to be included in the Group Sustainability Statement.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls. In addition, the risk of not detecting a material misstatement within value chain information from sources not under the control of the company (value chain information) is generally higher than the risk of not detecting a material misstatement of value chain information from sources under the control of the company, as both the executive directors of the Company and we, as assurance

practitioners, are ordinarily subject to limitations on direct access to the sources of value chain information.

- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

### Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgement.

In conducting our limited assurance engagement, we have, amongst other things:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Group Sustainability Statement.
- inquired of the executive directors and relevant employees involved in the preparation of the Group Sustainability Statement about the preparation process, including the materiality assessment process carried out by the company

to identify the information to be included in the Group Sustainability Statement, and about the internal controls relating to this process.

- evaluated the reporting policies used by the executive directors to prepare the Group Sustainability Statement.
- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors have been unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the Group Sustainability Statement.
- performed site visits.
- considered the presentation of the information in the Group Sustainability Statement.

- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group Sustainability Statement.

## Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Company. We do not accept any responsibility, duty of care or liability towards third parties.

Munich, 27 March 2026

PricewaterhouseCoopers GmbH  
Wirtschaftsprüfungsgesellschaft

### **Sebastian Stroner**

Wirtschaftsprüfer  
[German public auditor]

### **ppa. Ralph Jakobi**

Wirtschaftsprüferin  
[German public auditor]

## Five-Year Overview

in € million	2025	2024 <sup>1,2</sup>	2023 <sup>2</sup>	2022 <sup>2</sup>	2021
<b>Business development</b>					
Order intake	354.3	423.7	420.5	411.0	337.0
Order book as of December 31	266.8	428.9	452.5	335.4	193.9
Sales	503.2	446.7	304.3	260.0	263.4
Gross profit	179.4	176.8	103.9	100.6	94.2
Gross profit margin	35.7%	39.6%	34.1%	38.7%	35.8%
Cost of sales	323.8	269.8	200.4	159.3	169.2
Research and development costs	47.0	40.0	31.3	28.7	22.1
EBITDA	77.7	82.4	34.7	37.4	29.6
EBITDA margin	15.4%	18.4%	11.4%	14.4%	11.2%
EBIT	65.9	74.6	27.8	31.5	22.6
EBIT margin	13.1%	16.7%	9.1%	12.1%	8.6%
Earnings after taxes (continuing operations)	49.5	51.7	17.3	23.3	16.0
Earnings per share, basic (in EUR) <sup>3</sup>	2.41	5.75	0.91	1.22	0.86

in € million	2025	2024 <sup>1,2</sup>	2023 <sup>2</sup>	2022 <sup>2</sup>	2021
<b>Balance sheet and Cash flow</b>					
Equity	315.5	283.1	176.6	177.7	156.9
Equity ratio	62.2%	56.6%	47.8%	50.3%	56.2%
ROCE	21.3%	36.8%	17.5%	23.6%	14.0%
Balance sheet total	507.4	499.8	369.7	353.2	279.2
Net Cash	49.1	122.9	32.8	41.3	33.8
Free cash flow total <sup>3</sup>	-26.0	95.4	7.9	17	14.7
<b>Further key figures</b>					
Investments	23.2	7.6	4.6	4.1	9.6
Investment ratio	4.6%	1.7%	1.5%	1.6%	3.6%
Depreciation	11.8	7.8	6.9	5.9	7.1
Employees as of December 31	1,497	1,498	1,207	1,091	1,178

1 Figures adjusted; see Section D of the Notes to the Consolidated Financial Statements

2 without MicroOptics segment

3 including discontinued operations

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### Forward-looking statements

This document contains statements that relate to the business performance and expected future developments of SUSS and may constitute forward-looking statements. These statements can be recognized by wording such as "expect", "want", "anticipate", "intend", "plan", "believe", "aim", "estimate", "will", and "predict" or similar terms.

Assessments are based on management's current expectations and certain assumptions, many of which are beyond the control of SUSS. They are therefore subject to a multitude of risks, uncertainties, and factors, which are described in the opportunities and risks section of the SUSS combined management report but are not limited to these.

Should one or more of these risks or uncertainties materialize, should official decisions, assessments or requirements turn out differently than expected, should force majeure events such as pandemics, unrest or armed conflicts occur, or should it turn out that the underlying expectations, including future events, do not occur or occur later or that assumptions were incorrect, the actual development of SUSS may differ materially from the developments expressly or implicitly described in the forward-looking statements.

SUSS assumes no obligation and does not intend to update these forward-looking statements in this document or to correct them in the event of developments that differ from those anticipated.

### Alternative performance measures

This document contains supplementary financial indicators that are not defined in relevant financial reporting frameworks, which are or may be alternative performance measures (APMs). For assessing the net assets, financial position, and results of operations of SUSS, such supplementary financial indicators should not be used in isolation or as an alternative to the financial indicators presented in the consolidated financial statements and determined in accordance with relevant financial reporting frameworks. Other companies that present or report APMs with a similar name may calculate them differently. The APMs used by SUSS are published on the website at [www.suss.com/en/investor-relations/apm](http://www.suss.com/en/investor-relations/apm) where they are permanently available.

### Further information

Due to rounding, it is possible that individual figures in this and other documents do not add up exactly to the totals given and that the percentages shown do not exactly reflect the absolute values to which they relate.

This document is also available in English. In the event of deviations, the German version takes precedence.

For technical reasons, there may be differences between the accounting documents contained in this document and those published due to legal requirements.

Growing Innovation



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