

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

---

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.

Parameters and reference chapters (ESRS 2 BP-2 §10 a)	Basis of presentation (ESRS 2 BP-2 § 10 b)	Resulting degree of accuracy (ESRS 2 BP-2 § 10 c)	Planned actions to improve accuracy in the future (ESRS 2 BP-2 § 10 d)
Scope 3 emissions (ESRS E1-6) for the following category: Scope 3.11	Scope 3.11 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 ≥50%
Employees	Workplace accidents = 0
Employees	Proportion of women in management positions >35%
Employees	Fluctuation rate ≤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	<p>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.</p> <p>SUSS is certified to ISO 14001 and ISO 50001 and is committed to continuous improvement. Scope 3 emissions are analyzed along the value chain.</p> <p>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.</p>
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	<p>This policy applies to all business units and global locations of SUSS. It includes:</p> <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	<p>SUSS is in active dialogue with key stakeholders to ensure full participation in emission reduction measures. The relevant stakeholders include:</p> <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.

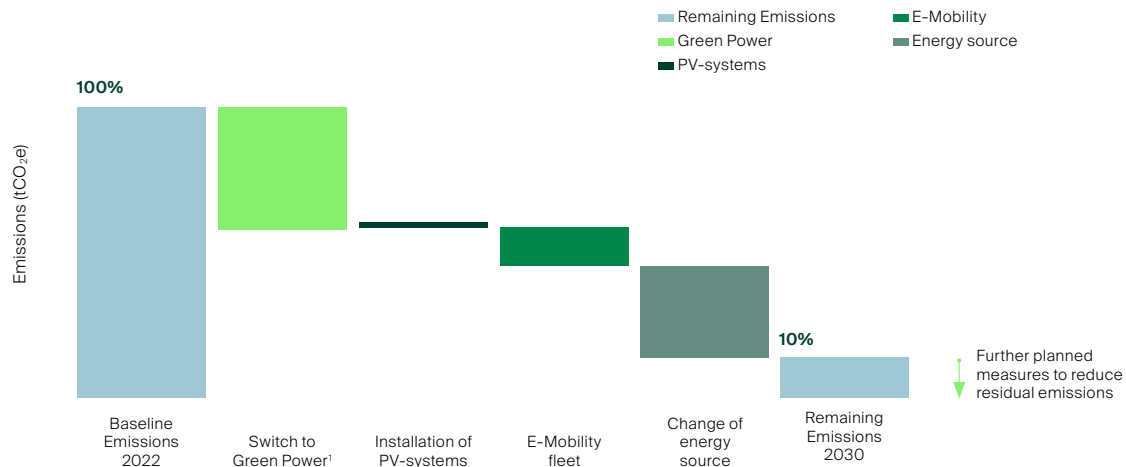
**(ESRS E1-4 § 34 e; E1-1 § 16 a)** The targets for the reduction of greenhouse gas emissions are not currently defined according to the scientific standards of the Science Based Targets Initiative (SBTi) and are not derived using a sectoral decarbonization pathway. Rising sales have a potentially negative 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 flex-time 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

<sup>1</sup> 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 Groups' 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 Groups's market position can vary greatly. But in every case, good customer relationships are essential to the Groups'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 Groups' 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 1AR2 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

Continued 

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

Continued on the next page 

Continued ↓

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	

Continued 

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	

Continued on the next page 


Continued ↓

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	

Continued on the next page ↓


Continued 

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	

Continued on the next page 

Continued 

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

Continued on the next page 

Continued ↓

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

Continued on the next page ↓

Continued ↓

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	

Continued on the next page ↓

Continued ↓

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.