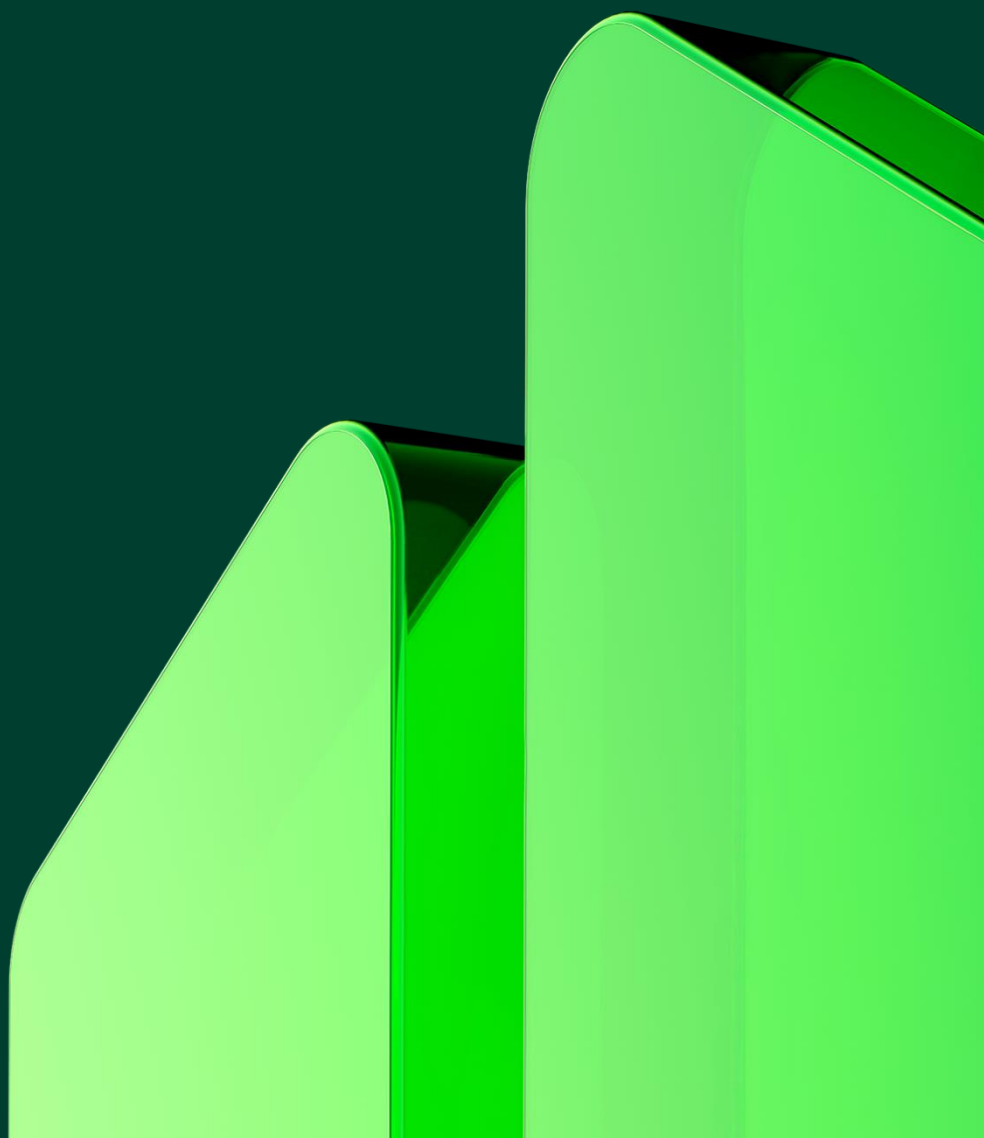


Rules of Procedure for the Audit Committee of the Supervisory Board

of SUSS MicroTec SE

(As of February 2025)



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§ 1

General Provisions

- (1) The Audit Committee of the Supervisory Board of SUSS MicroTec SE (“**Company**”) shall exist on the basis of the rules of procedure of the Supervisory Board of the Company. Insofar as these Rules of Procedure do not contain any deviating provisions, the provisions of the Rules of Procedure for the Supervisory Board of the Company shall apply accordingly.
- (2) The Audit Committee shall carry out its activities in accordance with the statutory provisions, the company's Articles of Association, the resolutions of the Supervisory Board, the rules of procedure for the Supervisory Board and these rules of procedure. Its members are not bound by instructions.

§ 2

Composition and chairmanship

- (1) The composition of the Audit Committee shall be governed by the provisions of the rules of procedure for the Supervisory Board of the company.
- (2) The rights and duties of the Chairman of the Audit Committee shall be governed by the provisions of the rules of procedure for the Supervisory Board of the company, unless these rules of procedure stipulate otherwise.

§ 3

Convening, passing resolutions and minutes

- (1) Meetings of the Audit Committee shall be convened by its chairperson or, if the chairperson is unable to do so, by another committee member appointed by the chairperson, giving at least two weeks' notice. In urgent cases, the convener may

shorten the notice period appropriately and convene the meeting orally or by telephone.

- (2) The Audit Committee shall hold at least two meetings per financial year.
- (3) Minutes shall be taken of the resolutions of the Audit Committee, which shall be signed by the Chairman of the Audit Committee and a copy of which shall be made available to each member of the Supervisory Board.
- (4) The Chairman may appoint a secretary to take the minutes, who need not be a member of the Audit Committee.
- (5) In all other respects, the provisions for the company's Supervisory Board shall apply accordingly to the convening of meetings, the passing of resolutions and the minutes of meetings and resolutions of the Audit Committee.

§ 4

Tasks and responsibilities

- (1) The tasks of the Audit Committee are derived from the applicable statutory provisions, the rules of procedure for the Supervisory Board of the company, the resolutions of the Supervisory Board and these rules of procedure, taking into account the German Corporate Governance Code in its current version.
- (2) The Audit Committee deals in particular with the auditing and monitoring of
 - a) accounting and the accounting process with regard to financial and sustainability reporting;
 - b) the appropriateness and effectiveness of the corporate governance systems (internal control system, risk management system, compliance management system and internal audit);
 - c) the quality of the audit, in particular the selection, rotation, qualification and independence of the auditor, the focal points of the audit of the annual and consolidated financial statements, the auditor's fees and the additional non-audit services provided by the auditor.

§ 5

Specific tasks

Specifically, the Audit Committee has the following preparatory tasks:

- (1) Accounting, including sustainability reporting
 - a) The Audit Committee reviews and monitors accounting, the accounting process and sustainability reporting and may submit recommendations or

proposals to the Supervisory Board to ensure the integrity (regularity) of this process.

- b) The Audit Committee deals with accounting issues and, in particular, discusses topics of fundamental importance such as the application of new accounting standards or significant changes to auditing and accounting methods.
- (2) Annual and consolidated financial statements, financial and sustainability reporting
- a) The Audit Committee is responsible for the preliminary review of the annual and consolidated financial statements, the management report for the company and the Group, including sustainability reporting and comparable reports that must be submitted by the company due to legal requirements, the ESEF documents and the Management Board's proposed resolution on the appropriation of net retained profits. The Audit Committee receives the audit reports on the annual and consolidated financial statements to be submitted by the auditor at the latest together with the auditor's report and discusses these with the auditor and the Management Board.
 - b) The Audit Committee prepares the decisions of the Supervisory Board on the adoption of the annual financial statements, the approval of the consolidated financial statements, compliance with ESEF requirements and the Management Board's proposal for the appropriation of net retained profits and submits corresponding resolution recommendations to the Supervisory Board.
 - c) The Audit Committee discusses the annual reports with the Management Board and the auditor. It discusses the audit process, the focal points of the audit and the audit methodology with the auditor, receives the auditor's reports on the audit results, including with regard to the internal control and risk management system in relation to the accounting process, and discusses the findings with the Management Board and the auditor. Furthermore, it discusses the results of the review or audit of the sustainability reporting with the appointed auditor, if necessary.
- (3) Auditor
- a) Selection of the auditor
 - aa) The Audit Committee prepares the negotiations and resolutions of the Supervisory Board for the Supervisory Board's proposal to the Annual General Meeting on the election of the auditor and group auditor and the auditor for sustainability reporting and, if applicable, the auditor for any review of interim financial reports (e.g. half-yearly and any quarterly financial reports) (hereinafter also referred to jointly as “auditor”) and submits a corresponding recommendation for resolution to the Supervisory Board.

- bb) Apart from the case of a proposal to renew an existing audit mandate within the maximum term permitted by law, the recommendation of the Audit Committee to the Supervisory Board must include at least two proposals for the appointment of the auditor with a reasoned preference. The Audit Committee is responsible for and determines the selection or tendering procedure on which the recommendation is to be based in accordance with the statutory provisions.
 - cc) The Audit Committee monitors the deadlines and dates to be observed in connection with the change of audit firm.
 - dd) The Audit Committee declares in its recommendation pursuant to Art. 16 para. 2 subpara. 3 of the EU Statutory Audit Regulation (Regulation (EU) No. 537/2014 of the European Parliament and of the Council of April 16, 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC) that it is free from undue influence by third parties and that no clause of the kind referred to in Art. 16 para. 6 of the EU Statutory Audit Regulation restricting the selection options of the general meeting has been imposed on it.
- b) Independence of the auditor
- aa) The preparation of the selection of the auditor also includes the procurement of the necessary information, in particular the annual obtaining of a written declaration from the auditor for the assessment of its independence. This declaration of independence shall contain at least the following information:
 - i) whether and, if so, what professional, financial, personal or other relationships exist between the auditor and its executive bodies and audit managers on the one hand and SUSS MicroTec SE, its Group companies and its executive body members on the other hand that could give rise to doubts about the auditor's independence;
 - ii) that the auditor, audit partner and members of senior management and management personnel performing the audit are independent of the audited entity;
 - iii) the extent to which non-audit services were provided for SUSS MicroTec SE and its Group companies in the previous financial year, in particular in the consulting sector, and have been contractually agreed for the current financial year;
 - iv) a confirmation that the audit partners responsible for the audit of the annual and consolidated financial statements of the Company in the respective financial year have not participated in this audit for more

than five years since the date of their appointment (internal rotation);

- v) a confirmation that no prohibited non-audit services have been provided in accordance with the Audit Committee's Directive on the Engagement of Auditors' Services.
- bb) The Audit Committee assesses and monitors the independence of the auditor and discusses with the auditor (i) threats to the auditor's independence, including the total amount of fees paid to the auditor, and (ii) the safeguards applied and documented by the auditor to mitigate these threats.
- c) Quality of the audit and qualification of the auditor
 - aa) The Audit Committee regularly assesses the quality of the audit and the qualification of the auditor.
 - bb) The Audit Committee discusses the assessment of the audit risk, the audit strategy and audit planning as well as the audit results with the auditor. The Chairman of the Audit Committee regularly discusses the progress of the audit with the auditor and reports on this to the committee.
- d) Issuing the audit mandate to the auditor
 - aa) The Audit Committee commissions the auditor to audit the annual and consolidated financial statements, the respective management reports and sustainability reporting as well as any audit review of interim financial reports such as the condensed financial statements and the interim management report as well as other interim financial reports in the course of the year in implementation of the resolution of the Annual General Meeting on the election of the auditor. The Audit Committee is authorized to commission the auditor on behalf of the Supervisory Board; this also includes the agreement on the remuneration for these services. In external relations, SUSS MicroTec SE is represented in this respect by the Chairman of the Audit Committee or, if he is unable to do so, by the Chairman of the Supervisory Board.
 - bb) The scope of the audit, the audit planning and methods, the fee agreement and the auditor's duty to provide information are regulated in more detail in the audit engagement. As part of the audit engagement, the Audit Committee shall in particular agree with the auditor
 - i) that the Chairman of the Audit Committee is informed immediately if, during the financial year for the end of which the annual financial statements to be audited are prepared or during the audit, reasons arise, in particular relationships of a business, financial or personal

nature, which give rise to concerns of partiality;

- ii) to inform the Supervisory Board without delay of all findings and occurrences of significance for its duties that come to its attention during the performance of the audit;
 - iii) to report on all processes and principles relating to accounting that are considered critical by the auditors and on all alternative accounting options within the accounting regulations applicable to SUSS MicroTec that have been discussed with management;
 - iv) to submit other significant correspondence with the Management Board, such as an overview of unresolved audit differences between the Management Board and the auditor, to the Audit Committee;
 - v) to report significant differences of opinion between the Management Board and the auditor even if the underlying issues have not been dealt with in writing;
 - vi) to inform the Audit Committee and make a note in the audit report if facts are discovered during the audit that indicate that the declaration on the Corporate Governance Code issued by the Management Board and Supervisory Board is incorrect;
 - vii) to inform the Audit Committee of all other circumstances that are legally required to be disclosed or reported to the Audit Committee, in particular in accordance with the provisions of the EU Audit Regulation.
- e) Approval and monitoring of (non-)audit services
- aa) The commissioning of all services of the auditor and all members of its network require the prior approval of the Audit Committee. In the “Directive on the Engagement of Services of the Independent Auditor” (Annex 2), which is to be adopted separately, the Audit Committee specifies which audit services and permitted non-audit services it approves in advance (“pre-approval”). In addition, the Audit Committee sets maximum fee limits at the beginning of each financial year and reviews the respective service categories. If the maximum fee limits set by the Audit Committee are exceeded, pre-approval by the Audit Committee is required on a case-by-case basis.
 - bb) The Audit Committee receives regular reports on all services provided by the auditor, including those provided to subsidiaries of the company, the fees agreed for these services and the associated expenses. The Audit Committee also receives reports on the scope of non-audit services

provided and the resulting ratios of permissible non-audit services to audit fees for Group companies that are public interest entities.

(4) Corporate governance systems

- a) The Audit Committee monitors the appropriateness and effectiveness of the internal control system, the risk management system, the internal audit and the compliance management system (so-called corporate governance systems), including the whistleblowing system and the handling of material compliance cases.
- b) At least once a year, the Audit Committee discusses the appropriateness and effectiveness of the corporate governance systems mentioned in a) above with the Management Board, including reasonable adjustments. The Audit Committee receives a report from the Management Board on the measures taken to eliminate any identified system deficiencies or weaknesses and to implement appropriate adjustments. Once a year, the Audit Committee receives the annual audit plan of the internal audit department, receives regular reports on the main findings and any measures taken in this regard and can also issue specific instructions to the internal audit department.

(5) Interim financial reports and quarterly statements

The Audit Committee discusses interim financial reporting such as the condensed financial statements, the interim management report and other interim financial reports with the Management Board and the auditor, including any auditor's review report and the key information on which the interim financial reporting is based.

(6) Report of the Supervisory Board to the Annual General Meeting

- a) The Audit Committee prepares the report of the Supervisory Board to be submitted in accordance with Section 171 AktG.

(7) Transactions with related parties (Sections 111a to 111c AktG)

- a) Transactions between the company and related parties of the company within the meaning of Section 111b AktG require the prior approval of the Audit Committee, unless a reservation of approval by the (full) Supervisory Board or another committee is justified by law or a provision of the Supervisory Board.
- b) The Audit Committee shall regularly evaluate the internal procedure pursuant to Section 111a para. 2 AktG for transactions in the ordinary course of business and at arm's length.

(8) Representation and declarations

The Audit Committee represents the Supervisory Board to the extent permitted by law in all tasks assigned to it. Insofar as declarations are to be made or received for the implementation of resolutions of the Audit Committee, the Chairman of the

Committee or, in his absence, the Chairman of the Supervisory Board shall act on behalf of the Audit Committee.

(9) Special tasks

In addition, the Audit Committee is responsible for carrying out the tasks assigned to it by the Supervisory Board on a case-by-case basis.

§ 6

Inspection and audit rights and right to information

- (1) The Audit Committee is entitled to obtain all necessary information from the auditor and the Management Board for the purpose of fulfilling the tasks assigned to it. In doing so, it may inspect all of the company's business documents or request their submission from the Management Board and inspect and audit the company's books, documents and assets. It may also commission individual committee members and call in experts for specific individual cases.
- (2) The Chairman of the Audit Committee and each member of the Audit Committee via the Chairman of the Audit Committee is entitled to obtain information directly from the heads of those central departments of the company that are responsible within the company for the tasks that are assigned to the Audit Committee by law or these rules of procedure or that concern the Audit Committee in its area of responsibility. The Chairman of the Committee must inform all members of the Audit Committee of the information obtained without delay, but no later than at the next meeting of the Audit Committee. If such information is obtained, the Management Board must be informed immediately.

§ 6

Reporting to the Supervisory Board

The Chairman of the Audit Committee shall report to the Supervisory Board on the work of the Audit Committee at the latest at the next Supervisory Board meeting following the committee meeting. In urgent matters, the Chairman of the Audit Committee shall immediately contact the Chairman of the Supervisory Board.

§ 7

Amendments to the rules of procedure

Amendments to these rules of procedure require a resolution of the Supervisory Board.

Note:

This is a translation of the Rules of Procedure for the Audit Committee of the Supervisory Board of SUSS MicroTec SE. Every effort has been made to provide a faithful translation. However, only the German version is authoritative.

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