

2026

Remuneration System

Description of the remuneration system

for the Management Board of SUSS MicroTec SE

Pursuant to Section 120a (1) of the German Stock Corporation Act (AktG), the annual general meeting of listed companies shall resolve on the approval of the remuneration system for the members of the Management Board submitted by the Supervisory Board in the event of any significant change, but at least every four years.

The company's last Annual General Meeting on May 31, 2022, approved the previous remuneration system for members of the Management Board (2022 remuneration system) with a majority of 98.35% of the votes cast, meaning that a new resolution is required in accordance with the regular cycle.

Against this background, the Supervisory Board reviewed the previous 2022 remuneration system, taking into account in particular the strategic objectives of the company and feedback from investors with regard to its market conformity and competitiveness. Based on the recommendation of its Personnel and Nomination Committee, the Supervisory Board approved a new remuneration system for the members of the Management Board (Remuneration System 2026) at its meetings on December 7, 2025, and on March 23, 2026, which further develops the previous 2022 remuneration system in certain areas. The 2026 remuneration system will be submitted to the Annual General Meeting for approval.

The Remuneration System 2026 will apply from January 1, 2026. It will be available to the public free of charge on the company's website at <https://www.suss.com/en/investor-relations/annual-general-meeting> from the date of the notice convening the Annual General Meeting and will also be available there throughout the

Annual General Meeting (Section 124a (1) No. 4 AktG in conjunction with Section 26q EG AktG).

Based on the recommendation of its Personnel and Nomination Committee, the Supervisory Board proposes that the 2026 remuneration system for the members of the Management Board be approved.

Description of the 2026 compensation system for members of the Management Board of SUSS MicroTec SE

The Supervisory Board of SUSS MicroTec SE (hereinafter also referred to as "SUSS MicroTec" or the "Company") has further developed individual areas of the previous remuneration system for the members of the Management Board, which was approved by the Annual General Meeting on May 31, 2022, with a majority of 98.35% of the votes cast, in preparation and consultation with its Personnel and Nomination Committee. The Supervisory Board of the Company approved the revised remuneration system for the members of the Management Board ("2026 Remuneration System") at its meetings on December 7, 2025 and March 23, 2026, following preparation and consultation with its Personnel and Nomination Committee.

Considering the corporate strategy of SUSS MicroTec, current market practice, and feedback from institutional investors and proxy advisors, the new 2026 compensation system focuses on linking Management Board compensation even more closely to the performance of SUSS MicroTec's share price to further strengthen the convergence of interests between the Management Board and shareholders. In addition, the sustainability targets in variable

compensation have been further sharpened in line with the overall corporate strategy.

The adjustments to the compensation system mainly affect the following areas:

- The sustainability targets derived from the overall corporate strategy and materiality analysis in both the STI and LTI are being further refined. The sustainability targets now focus on social issues (e.g., employee satisfaction and development) in the STI and on environmental issues (e.g., reduction of CO₂ emissions in Scope I, II, and III) in the LTI. Since good corporate governance is an absolute prerequisite, governance criteria are no longer included as a category in the sustainability targets in the STI and LTI (good governance is a *conditio sine qua non* for SUSS MicroTec).
- In the case of short-term variable compensation (Short-Term Incentive, STI), a strong focus is placed on innovation and market position within the framework of non-financial targets and in line with the strategic orientation ("Growing Innovation"). The weighting of the innovation and market position target is increased from 15% to 20%, while the weighting of the now sharpened sustainability target is reduced from 15% to 10%.
- For long-term variable compensation (Long-Term Incentive, LTI), the criteria for financial corporate performance will place a stronger emphasis on revenue growth in line with the strategic focus ("Growing Innovation"). The weighting of the revenue growth target is thus increased from 25% to 30%. In exchange for the higher weighting of revenue growth, the weighting of the now more focused sustainability target in the LTI is slightly reduced from 25% to 20%.

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(Remuneration System 2026)

- In addition, the relative weighting of the Total Shareholder Return (TSR) will be increased from 25% to 30% in order to achieve an even stronger capital market orientation. To compare SUSS MicroTec's TSR performance accurately with its strategically relevant competitors in the future, a predefined peer group of approximately 15 to 20 listed companies will be used instead of the Philadelphia Semiconductor Index and the DAXsector Technology Index with their companies as comparison groups, as was previously the case. In return, the weighting of the target return on capital employed (ROCE) will in turn be reduced from 25% to 20%.
- Sign-on bonuses are excluded; they can no longer be granted to members of the Management Board. New members of the Management Board may only receive compensation for variable remuneration benefits that have lapsed from their previous employment relationship, the net amount of which must then be invested in company shares in accordance with the Share Ownership Guidelines. The compensation payment serves solely to compensate for the loss of variable remuneration entitlements resulting from the change. This can make it easier or even possible to attract highly qualified talent who would otherwise have to accept considerable financial disadvantages if they gave up their previous position at their previous company. The obligation to invest the net compensation amount in shares of the company that are subject to the Share Ownership Guidelines also means that the interests of the Management Board member are aligned even more closely with the interests of the shareholders.
- Within the framework of the Share Ownership Guidelines with their share purchase and holding obligations for members of the Management Board, an increased personal investment

target is set for the Chairman of the Management Board in the event of his reappointment. For the Chairman of the Management Board, the personal investment amount increases from 100% to 150% of the annual gross base compensation upon his first reappointment.

The 2026 remuneration system is thus characterized overall by a stronger alignment with the overall corporate strategy and a greater focus on the capital market.

The key changes to the compensation system for members of the Management Board are summarized in the following comparison:

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| Component | Remuneration System 2022 | Remuneration System 2026 | Explanation |
|--|--|--|--|
| Short-term variable remuneration (STI) | <p>Performance criteria:</p> <ul style="list-style-type: none"> • 35% sales • 35% net income • 15% sustainability target with ESG (environmental, social, governance) criteria • 15% innovation & market position (up to two equally weighted performance criteria per category) | <p>Performance criteria:</p> <ul style="list-style-type: none"> • 35% sales • 35% net income • 10% sustainability target limited to the social sphere • 20% innovation & market position (up to four equally weighted performance criteria regardless of category) | <p>Greater focus on innovation and market position.</p> <p>Governance criteria are no longer included as a category in the sustainability targets in the STI and LTI, as good corporate governance is considered a prerequisite. The sustainability targets are limited to social issues in the STI and environmental issues in the LTI.</p> |
| Long-term variable remuneration (LTI) | <p>Performance criteria:</p> <ul style="list-style-type: none"> • 25% return on capital employed (ROCE) • 25% revenue growth • 25% relative total shareholder return (TSR), TSR performance of SUSS MicroTec compared to two equally weighted peer groups, the Philadelphia Semiconductor Index and the DAXsector Technology Index, threshold/target/cap value -30%, 0%, +30% • 25% sustainability target with ESG (environmental, social, governance) criteria | <p>Performance criteria:</p> <ul style="list-style-type: none"> • 20% return on capital employed (ROCE) • 30% revenue growth • 30% relative total shareholder return (TSR), TSR performance of SUSS MicroTec compared to a predefined peer group of approximately 15 to 20 listed companies, threshold/target/cap value 25th percentile, 50th percentile (median), 75th percentile (ranking method) • 20% sustainability target limited to the environmental area | <p>Greater focus on growth and share price performance.</p> <p>Greater focus on direct peers.</p> |
| Sign-on Bonus | Sign-on bonus is possible as a one-time fringe benefit for new management board members | <p>No sign-on bonus:</p> <p>New members of the Management Board may only be granted compensation for variable remuneration benefits from their previous employment that would otherwise lapse, to avoid financial disadvantages resulting from the change. The compensation payment (net amount) must be invested in company shares in accordance with the Share Ownership Guidelines and is explained transparently in the remuneration report.</p> | Exclusion of sign-on bonuses is in line with investor feedback and market practice. |
| Share Ownership Guidelines | <p>Amount:</p> <p>100% of gross basic remuneration</p> | <p>Amount: 100% of the gross base remuneration for members of the Management Board and 150% of the gross base remuneration for the Chairman of the Management Board upon reappointment</p> | Higher personal investment target for the CEO upon reappointment. |

Subject to approval by the 2026 Annual General Meeting, the 2026 remuneration system will apply to all new or renewed service contracts with members of the Management Board.

A. Main features of the remuneration system for Management Board members

The Supervisory Board is guided by the following principles when structuring the remuneration system and determining the specific remuneration of the Management Board:

Strategy orientation

The Management Board remuneration system as a whole makes a significant contribution to promoting and implementing SUSS MicroTec's corporate strategy. This is ensured by defining performance criteria related to long-term and sustainable corporate success and setting ambitious annual and multi-year targets. Short-term variable compensation is primarily based on the financial performance criteria of sales and net income. Long-term variable compensation is based, among other things, on the financial performance criteria of sales growth and return on capital employed. This promotes the alignment of Management Board activities with organic growth, profitability, and return on investment.

Performance orientation

The remuneration system is designed to provide adequate and ambitious performance incentives for the members of the Management Board. The variable, performance-related components of remuneration account for a significant proportion of total remuneration if 100% of the targets are achieved. This ensures that the individual remuneration of each member of the Management Board is

commensurate with their responsibilities and performance, as well as with the situation of the company.

Long-term approach and sustainability

A key aspect of SUSS MicroTec's corporate strategy is the long-term and sustainable development of the company. In order to link remuneration to the long-term development of SUSS MicroTec, long-term variable remuneration accounts for a significant portion of total remuneration and exceeds short-term variable remuneration.

By integrating sustainability targets into both short-term variable compensation (STI) and long-term variable compensation (LTI), social and environmental aspects are also considered, thereby promoting sustainable corporate behavior. Sustainable action is an integral part of SUSS MicroTec's corporate strategy and ensures the company's social and economic viability for the future. This is in line with the clear focus on future technologies and the strategy of achieving a leading position in the relevant markets through organic growth. The integration of environmental and social sustainability targets as components of variable compensation incentivizes sustainable and future-oriented action while striving to create value for SUSS MicroTec's customers, employees, and shareholders, as well as the environment. Accordingly, concrete and measurable sustainability targets derived from the overall corporate strategy and materiality analysis are included in both the short-term variable compensation for social aspects and the long-term variable compensation for environmental aspects. In this context, SUSS MicroTec sees it as its particular duty, in addition to developing resource-efficient product innovations, to contribute to the implementation of the Paris Climate Agreement, which is to be promoted and further advanced by setting and implementing appropriate environmental targets, such as the reduction of CO₂ emissions.

Capital market orientation

The share-based structure of the long-term variable compensation in the form of virtual performance shares and the integration of the total shareholder return (TSR) performance criterion, which is based on the development of SUSS MicroTec's share price in comparison to a predefined peer group of approximately 15 to 20 listed companies, takes account of the interests of shareholders. The convergence of interests between shareholders and members of the Management Board is further strengthened by the share purchase and holding obligations of the members of the Management Board within the framework of Share Ownership Guidelines.

Clarity and comprehensibility

The remuneration system for members of the Management Board is clear and comprehensible. It complies with the provisions of the German Stock Corporation Act (AktG) and takes into account both the recommendations and suggestions of the German Corporate Governance Code (DCGK) in its currently valid version dated April 28, 2022, which was published in the Federal Gazette on June 27, 2022, and current market practice.

B. Procedures for determining, implementing, and reviewing the remuneration system

The remuneration system for the members of the Management Board is determined by the Supervisory Board of SUSS MicroTec in accordance with the statutory requirements and taking into account the recommendations and suggestions of the German Corporate Governance Code in its currently valid version. The Supervisory Board is supported in this by its Personnel and Nomination

Committee. The Personnel and Nomination Committee of SUSS MicroTec is responsible for developing proposals for the Management Board remuneration system, which it submits to the Supervisory Board for discussion and resolution. The Supervisory Board and the Personnel and Nomination Committee may seek external advice, if necessary, on questions relating to the structure of the remuneration system and the assessment of the appropriateness of remuneration. When mandating external remuneration consultants, attention is paid to their independence.

The remuneration system adopted by the Supervisory Board is submitted to the Annual General Meeting for approval.

To ensure that remuneration is appropriate, in line with market conditions, and competitive, the Supervisory Board regularly reviews the remuneration system and the levels of remuneration paid to the Management Board. The Supervisory Board decides on any necessary changes. In the event of significant changes, but at least every four years, the remuneration system is resubmitted to the Annual General Meeting for approval.

If the Annual General Meeting does not approve the remuneration system, a revised remuneration system is submitted for approval at the next Annual General Meeting at the latest. All significant changes are explained and the extent to which the votes and comments of the shareholders have been considered is presented.

With regard to the avoidance and handling of (potential) conflicts of interest in the Supervisory Board or in the Personnel and Nomination Committee, the general rules of the German Stock Corporation Act are also observed in the procedure for determining, implementing, and reviewing the remuneration system, and the recommendations of the German Corporate Governance Code in its currently

valid version are taken into account. Each member of the Supervisory Board shall immediately disclose any conflicts of interest to the Chairman of the Supervisory Board. The Supervisory Board shall inform the Annual General Meeting in its report of any conflicts of interest that have arisen and how they have been dealt with. In the event of a conflict of interest, the Supervisory Board member concerned shall not participate in the relevant discussion and vote in the Supervisory Board or the Personnel and Nomination Committee. Significant and not merely temporary conflicts of interest on the part of a member of the Supervisory Board shall result in the termination of their mandate.

C. Determination of the specific target total remuneration by the Supervisory Board (structure and amount)

Based on the remuneration system approved by the Annual General Meeting, the Supervisory Board determines the specific target total remuneration for each member of the Management Board in accordance with Section 87 (1) of the German Stock Corporation Act (AktG). The specific target total remuneration is commensurate with the duties and performance of the Management Board member and the situation of the company. In addition, the Supervisory Board ensures that the target total remuneration is structurally geared toward the long-term and sustainable development of SUSS MicroTec and does not exceed the usual remuneration without special reasons.

When assessing the appropriateness of the remuneration levels, the comparative environment of SUSS MicroTec (horizontal comparison) and the internal remuneration structure of the company (vertical comparison) are considered.

I. Horizontal – external comparison

To assess appropriateness at a horizontal level, the Supervisory Board compares the compensation of the Management Board with that of a group of comparable domestic and foreign companies to be determined by the Supervisory Board, considering in particular the market position (especially industry, size, and country) and the economic situation of SUSS MicroTec. The companies in the comparison group are primarily comparable listed equipment manufacturers for the semiconductor industry and selected competitors in markets related to the semiconductor industry. In addition, the Supervisory Board also regularly includes listed companies from the TecDAX and, if applicable, the SDAX of comparable size in its horizontal comparison. The analysis considers both the positioning of SUSS MicroTec in the peer group and the respective remuneration components. The companies used in the peer group for the purpose of an appropriate review are disclosed in the respective remuneration report.

II. Vertical – internal comparison

To assess appropriateness at the vertical level, the Supervisory Board considers the ratio of the remuneration of the members of the Management Board to the remuneration of senior management and the rest of the workforce at SUSS MicroTec over time. For these purposes, senior management is defined by the Supervisory Board as the group of first-level managers below the Management Board.

D. Remuneration components and their relative share of target total remuneration, structure of target total remuneration, and other components of the remuneration

The remuneration system for members of the Management Board consists of non-performance-related (fixed) and performance-related (variable) remuneration components, the sum of which determines the total remuneration of a member of the Management Board.

The fixed, non-performance-related remuneration consists of the base salary and fringe benefits, which may vary from year to year depending on the individual and specific events.

The variable, performance-related remuneration comprises a short-term variable remuneration component in the form of an annual bonus (short-term incentive, STI) and a long-term variable remuneration component (long-term incentive, LTI) in the form of virtual performance shares with a four-year term (three-year performance period followed by a one-year vesting period). The Supervisory Board ensures that the targets for variable remuneration are challenging and ambitious.

The target total remuneration is made up of the sum of all remuneration components relevant to the total remuneration. To determine the target total remuneration, the variable remuneration components (i.e., STI and LTI) are each considered with a target achievement of 100%.

The following table shows the proportions of the remuneration components in the target total remuneration:

| Remuneration component | Share of target total remuneration |
|--|------------------------------------|
| Basic remuneration | ~ 30 - 40 % |
| Fringe benefits | ~ 1 - 5 % |
| Short-term variable remuneration (STI) | ~ 25 - 35 % |
| Long-term variable remuneration (LTI) | ~ 30 - 40 % |

The fringe benefits do not include any compensation payments granted to new members of the Management Board appointed for the first time to compensate for variable remuneration payments from their previous employment or service relationship that have been forfeited as a result of the change.

When determining the target total remuneration, the Supervisory Board ensures that the long-term variable remuneration exceeds the short-term variable remuneration. The remuneration structure is thus geared toward the long-term and sustainable development of SUSS MicroTec, while at the same time pursuing the annual operating targets.

The possible total compensation for each Management Board position is limited to a maximum amount (known as maximum compensation).

Additional components of the compensation system include malus and claw back provisions for variable compensation as well as the Share Ownership Guidelines with their share purchase and holding obligations for members of the Management Board.

E. Overview of the components of the remuneration system

| Remuneration component | Description | |
|--|--|--|
| Remuneration independent of performance | | |
| Basic remuneration | Fixed annual salary (paid in twelve monthly installments) | |
| Fringe benefits | Primarily company car and contributions to insurance | |
| Remuneration based on performance | | |
| Short-term variable remuneration (STI) | Plan type | Target bonus 35% sales; 35% net income; 10% sustainability target related to social issues; 20% innovation & market position |
| | Performance criteria | Target range for individual performance criteria: 0% to 200% Payout hurdle: at least 50% target achievement |
| | Payment cap | 200 % of the target amount |
| | Duration | One Year |
| Long-term variable remuneration (LTI) | Plan type | Virtual performance share plan 20% return on capital employed (ROCE); 30% sales growth; 30% relative total shareholder return (TSR); 20% sustainability target related to the environment |
| | Performance criteria | Target range for individual performance criteria: 0% to 200% Payout hurdle: at least 50% target achievement |
| | Payment cap | 300 % of the target amount |
| | Duration | Four years (three-year performance period and a one-year lock-up period) |
| Others | | |
| Malus and clawback | Withholding and/or reclaiming variable remuneration components in justified cases, e.g., in the event of a serious and culpable breach of statutory or contractual obligations or obligations arising from the company's statute or the rules of procedure for the Management Board, or in the event of payment based on false data. | |
| Share ownership guidelines | SUSS MicroTec shares worth 100% of the annual gross base remuneration for ordinary members of the Management Board and worth 150% of the annual gross base remuneration for the Chairman of the Management Board upon reappointment; during membership of the Management Board; until the required shareholding is reached, at least 25% of the net amount of performance-related remuneration paid (STI and LTI) must be invested in shares of the company each year. | |
| Maximum remuneration | Limitation of the total remuneration components (base salary, fringe benefits, STI, and LTI) paid out in a financial year to € 3.0 million for the Chief Executive Officer (CEO) and € 2.5 million for each of the other ordinary members of the Management Board. | |

F. Maximum remuneration limits (Maximum remuneration and limitation of variable remuneration)

In addition to the limits at the level of the individual performance criteria (target ranges) and the variable remuneration components (caps), the Supervisory Board has set a maximum remuneration in accordance with Section 87a (1) sentence 2 no. 1 AktG, which covers all remuneration components of the remuneration system. This includes the base remuneration, fringe benefits, and variable remuneration (STI and LTI). This maximum amount (total cap) is EUR 3.0 million for the Chief Executive Officer (CEO) and EUR 2.5 million for each of the other ordinary members of the Management Board. The maximum remuneration limits the total payments of all remuneration components resulting from a fiscal year and represents the maximum permissible framework within the remuneration system. The maximum remuneration amounts promised in individual contracts may in some cases be significantly lower than the maximum remuneration specified in Section 87a (1) sentence 2 no. 1 AktG.

G. Components of the remuneration system in detail

I. Remuneration Independent of Performance

The non-performance-related (fixed) remuneration of the members of the Management Board of SUSS MicroTec consists of basic remuneration and fringe benefits.

1. Basic Remuneration

The basic remuneration is a fixed cash payment based on the fiscal year, which is determined by the tasks and responsibilities of the

respective member of the Management Board. It is paid in 12 equal monthly installments at the end of each month.

2. Fringe benefits

Members of the Management Board may also be granted contractually agreed fringe benefits in the form of payments in kind and other benefits. These mainly include the provision of a company car that may also be used privately, as well as the payment of contributions and subsidies for insurance policies or the assumption of insurance premiums (e.g., inclusion in the company's financial loss liability insurance/ D&O insurance of the company with a deductible in accordance with Section 93 (2) sentence 3 AktG, contributions to health and long-term care insurance, and accident insurance, which may also provide for benefits to the heirs of the member of the Management Board in the event of death). The Supervisory Board may grant other or additional customary fringe benefits, such as the assumption of relocation costs for new hires. The type, amount, and duration of non-cash benefits may vary depending on the personal situation of the Management Board members. Due to the maximum remuneration, a maximum amount for fringe benefits per fiscal year is set for each Management Board member.

The Supervisory Board may grant new members of the Management Board appointed for the first time a compensation payment to compensate for variable remuneration benefits from their previous employment or service relationship that have been forfeited because of the change. The net amount of the compensation must be invested in shares of the company in accordance with the Share Ownership Guidelines.

II. Remuneration based on performance

Performance-related compensation consists of a short-term and a long-term variable compensation component. The short-term variable component has a term of one year, while the long-term variable component is structured as virtual performance shares with a term of four years (a three-year performance period followed by a one-year vesting period). The structure of these remuneration components, which are described in detail below, creates incentives for implementing SUSS MicroTec's strategy and for the long-term and sustainable development of the company.

1. Short-term variable remuneration (STI)

a) Main features of the STI

The main purpose of short-term variable compensation is to reward the operational implementation of the corporate strategy. In this context, two financial targets – revenue and net income, each weighted at 35% – as well as a sustainability target for the social sector (“social target”) weighted at 10% and a target for the areas of innovation and market position weighted at 20% were defined as key performance criteria. The four STI performance criteria are included in the overall target achievement in accordance with their weighting.

| Financial year 0 | Financial year 1 | Financial year 2 | |
|-------------------------|---------------------------------------|------------------|-------------------------|
| | One-year performance period | | |
| Target amount (in €) | Target achievement in % (0 – 200%) | | Payout amount (in €) |
| | Sales | 35 % | |
| | Profit for the year | 35 % | |
| | Sustainability target (Social target) | 10 % | |
| | Innovation & market position | 20 % | |
| | Cap value: 200 % of the target amount | | |
| | | | Mauve Dawntec |

b) Performance criteria of the STI

Sales and net income, each weighted at 35%

This part of the STI is measured by the achievement of two financial performance criteria, each weighted equally at 35%: sales and net income, which are essential components of SUSS MicroTec's corporate management.

- **Sales:** Sales refers to the Sales reported in the audited and approved consolidated financial statements. Sales is an important indicator for the company and represents the value of goods and services generated by the company in a fiscal year. In order to remain competitive in the highly technical and specialized semiconductor industry, it is necessary to focus on sales and corresponding profitable growth, as this is the only way to generate the necessary funds for investment and innovation in the long term. SUSS MicroTec's strategy aims at long-term sales growth and can be operationalized by integrating sales as a performance criterion in the STI.
- **Net income:** Net income is the net income reported in the audited and approved consolidated financial statements. Net income is a direct derivative of sales and the costs incurred by the company in a fiscal year. A positive net income reflects the company's earning power and thus ultimately its attractiveness to (potential) equity investors. SUSS MicroTec strives for healthy long-term growth, so that net income should rise steadily in line with sales. This goal is taken into account by using net income in the STI.

Before the start of a fiscal year, the Supervisory Board sets ambitious targets (including threshold and cap values) for each of these financial performance criteria. The target values for the two financial

performance criteria are derived from the budget planning for the respective fiscal year approved by the Supervisory Board.

The achievement of the two financial performance criteria is determined by comparing the actual value achieved in the fiscal year with the target value. The achievement of targets is converted into a payout factor for each performance criterion using a bonus curve. If the target achievement is lower than the threshold value, the payout factor for the performance criterion is 0%, meaning that a complete failure to meet the financial targets is possible. If the target is achieved at the threshold value, the payout factor is 50%. If the actual value corresponds to the target value, the payout factor is 100%. If the target is achieved at the cap value or more, the payout factor for the financial performance criterion is 200%.

The bonus curves for the financial targets are shown schematically below:



Sustainability goal for social issues (social goal) with a weighting of 10%

This part of the STI is measured against the achievement of the sustainability-related social target, which has a total weighting of 10%. The social target consists of up to two sustainability-related performance criteria from the social area ("social performance criteria"), which are derived from SUSS MicroTec's sustainability strategy and the analysis of the material sustainability-related impacts, risks, and opportunities.

The inclusion of sustainability in the STI reflects SUSS MicroTec's commitment to setting targeted incentives for implementing the sustainability aspects of its comprehensive (overall) corporate strategy. In doing so, SUSS MicroTec also underscores its focus on a holistic approach to its corporate responsibility and ensures the sustainable success of the company. Reference to the materiality analysis ensures that the sustainability goals of the members of the Management Board consider sustainability aspects that are of particular importance to both SUSS MicroTec and its stakeholders.

Each year, the Supervisory Board defines up to two equally weighted social performance criteria, which form the basis for assessing the social target, at its discretion and selects these from the following aspects:

| Sustainability area | Sustainability aspects |
|---------------------|---------------------------------------|
| Social | Employee satisfaction and development |
| | Diversity |
| | Inclusion |
| | Occupational health and safety |

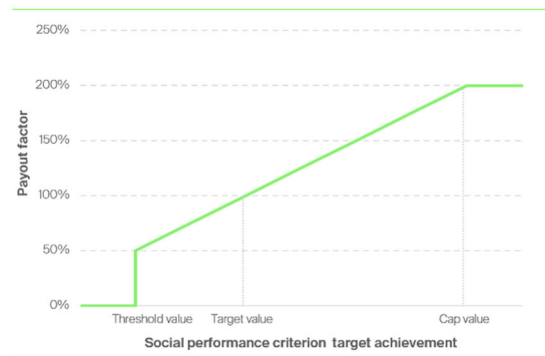
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Before the start of a fiscal year, the Supervisory Board sets ambitious targets for the social performance criteria. These targets are based, among other things, on the operationalization of SUSS MicroTec's sustainability strategy.

A distinction must be made between quantitative and qualitative criteria in the social performance criteria to be determined by the Supervisory Board. Where possible, the sustainability-related social target is based on clearly defined and measurable quantitative criteria, against which the members of the Management Board are assessed. Qualitative criteria that cannot be measured precisely should only be used in exceptional cases; in such cases, the Supervisory Board shall ensure, in accordance with the reasoning of the DCGK, that the qualitative criteria are comprehensible and verifiable in all cases. The specific social performance criteria, including an explanation of how they were applied, are disclosed in the remuneration report.

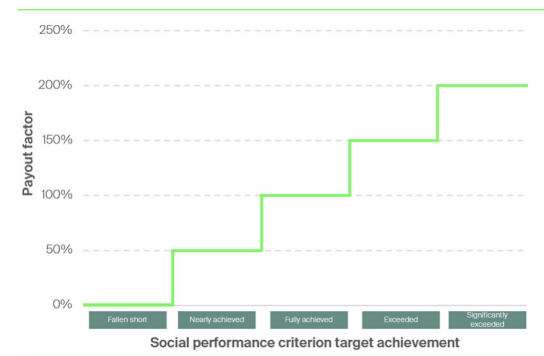
For each quantitative social performance criterion, the Supervisory Board sets a target value as well as a threshold and a cap value. The achievement of targets for quantitative social performance criteria is determined by comparing the actual value achieved for the respective social performance criterion in the fiscal year with the target value. The target achievement for each performance criterion is converted into a payout factor using a bonus curve. If the target achievement is lower than the threshold value, the payout factor for the respective performance criterion is 0%, meaning that the social target may be completely missed. If the target is achieved at the threshold value, the payout factor is 50%. If the actual value corresponds to the target value, the payout factor is 100%. If the target is achieved at the cap value or more, the payout factor is 200%.

For the quantitative social performance criteria, the bonus curve is schematically as follows:



For each qualitative social performance criterion, the Supervisory Board assesses the achievement of targets at the end of the fiscal year at its discretion. The Supervisory Board can define the achievement of targets on a five-point scale. The corresponding payout factor can range from 0% in the event of a target being missed to 200% in the event of a significant overachievement of the targets. A complete failure to achieve the social target is therefore possible.

The bonus curve for the qualitative social performance criteria is thus schematically represented as follows:



Innovation & market position with a weighting of 20%
This part of the STI is measured against the achievement of the non-financial target "Innovation & Market Position," which has a total weighting of 20%. To remain successful as a manufacturer of high-tech equipment for the semiconductor industry in this dynamic and highly competitive sector, SUSS MicroTec's corporate strategy aims to secure its innovation and technology leadership and further expand its market position. Progress in the areas of innovation and market position, which improves SUSS MicroTec's future viability and competitiveness and contributes to the long-term development of the company, should therefore be incentivized.

To this end, the Supervisory Board defines up to four equally weighted performance criteria each year at its discretion, which

form the basis for the assessment of the “Innovation & Market Position” target and which it selects from the following aspects:

| Category | Aspects |
|-----------------|---|
| Innovation | <ul style="list-style-type: none"> • Implementation of key innovation projects and important research and development projects • (Further) development of innovative and forward-looking (key) technologies as well as digital business processes |
| Market position | <ul style="list-style-type: none"> • Preservation and expansion of market position, expansion of market share • Successful development of new growth markets |

Before the start of a fiscal year, the Supervisory Board sets ambitious targets for the performance criteria in the areas of innovation and/or market position.

A distinction must be made between quantitative and qualitative criteria in the performance criteria to be determined by the Supervisory Board. Where possible, the non-financial target “Innovation & Market Position” is based on clearly defined and measurable quantitative criteria, against which the members of the Management Board are assessed. Qualitative criteria that cannot be measured precisely should only be used in exceptional cases; in such cases, the Supervisory Board shall ensure, in accordance with the reasoning of the DCGK, that the qualitative criteria are comprehensible and verifiable in all cases. The relevant statements on the social performance criteria of the STI apply accordingly to the determination of the specific criteria and the assessment of target achievement by the Supervisory Board. The specific performance criteria, including an

explanation of how they were applied, are disclosed in the remuneration report.

c) Determination of overall target achievement and payment methods

The overall target achievement level (“**overall target achievement**”) is calculated by multiplying the payout factors of the performance criteria by their respective weightings and then adding them together. To determine the payout amount, the overall target achievement is multiplied by the STI target amount, with the payout amount capped at 200% of the target amount.

Subsequent adjustment of the specified performance criteria or the target values for the performance criteria within the meaning of Recommendation G.8 DCGK is excluded.

The STI is paid in cash and is due for payment with the next regular salary run after approval of the underlying consolidated financial statements of SUSS MicroTec.

If the Management Board service contract begins or ends during the current fiscal year, the target amount is reduced *pro rata temporis* to the date of commencement or termination.

2. Long-term variable remuneration (LTI)

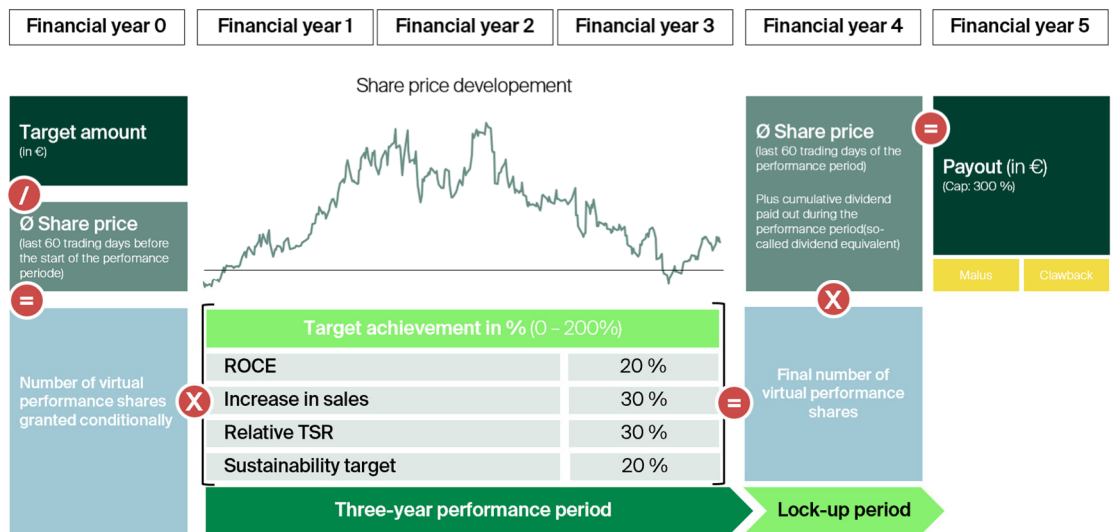
a) Main features of the LTI

The LTI is intended to promote the sustainable and long-term business development of SUSS MicroTec. This is achieved in SUSS MicroTec’s compensation system on a share-based basis using virtual performance shares (“VPS”). This capital market-oriented structure of the LTI further aligns the interests of shareholders and

members of the Management Board. Overall, this creates an incentive to increase the value of the company in the long term and on a sustainable basis.

The LTI is granted annually in the form of VPS as a tranche. The term of an LTI tranche is four years, consisting of a three-year performance period and a subsequent one-year vesting period.

The number of conditionally allocated VPS is determined by dividing the target amount of the LTI by the average share price of SUSS MicroTec (arithmetic mean of the closing prices in the XETRA trading system or an equivalent successor system of Deutsche Börse AG) over the last 60 trading days prior to the start of the performance period. This number of VPS may vary depending on the achievement of two financial performance criteria – return on capital employed (ROCE) with a weighting of 20% and sales growth with a weighting of 30% – as well as a performance criterion based on the development of the share price – relative total shareholder return (TSR) compared to a defined peer group with a weighting of 30% – and a sustainability target for the environment (“environmental target”) with a weighting of 20%. The four LTI performance criteria are included in the overall target achievement in accordance with their weighting.



b) Performance criteria of the LTI

ROCE weighted at 20% and revenue growth weighted at 30%

This part of the LTI is measured against the achievement of two financial performance criteria: ROCE and sales growth. Both performance targets promote the implementation of SUSS MicroTec's corporate strategy and reflect the LTI's focus on the long-term development of the company.

- **ROCE:** The ROCE for the performance period is calculated as the equally weighted average of the actual ROCE values for the individual fiscal years of the performance period. The actual ROCE value for each fiscal year is calculated as the quotient of earnings before interest and taxes (EBIT) according to the company's audited and approved consolidated financial statements and the average capital employed based on the quarterly reports and the audited and approved consolidated financial statements for the respective fiscal year. ROCE is an important profitability indicator that describes the return on capital

employed. The individual components of ROCE are strategically important indicators for the company, and optimizing the individual components leads to an improvement in ROCE and thus to better use of the capital tied up in the company. The average ROCE within the performance period is decisive for achieving the target.

- **Sales growth:** Sales growth refers to the increase in consolidated sales within the performance period and is measured as the compound annual growth rate (CAGR). In principle, the company should grow at least as strongly as the market volume of the reference markets over the cycle, as otherwise there is a risk of losing market share in the medium and long term. Only through sustainable sales growth can the company succeed in maintaining its leading market position in the relevant target markets in the long term and generate sustainable positive cash flows and thus funds for investments such as innovation, research, and development.

Before the start of a financial year, the Supervisory Board sets ambitious targets (including threshold and cap values) for each of the financial performance criteria for the respective new tranche. These values remain valid for the entire three-year performance period of the tranche. The target value to be set by the Supervisory Board is based on the expected return on capital employed for the ROCE performance criterion or on the strategically planned growth in sales for the sales growth performance criterion, thus ensuring that the performance criteria are closely aligned with the strategy.

The achievement of the financial performance criteria is determined after the Supervisory Board has approved the consolidated financial statements for the last year of the performance period. The achievement of the financial performance criteria is determined by

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comparing the actual value achieved during the performance period with the specified target value. For each performance criterion, the achievement of targets is converted into a payout factor using a bonus curve. If the respective target achievement is lower than the threshold value, the payout factor for the respective performance criterion is 0%, meaning that a complete failure to meet the financial targets is possible. If the target is achieved at the threshold value, the payout factor is 50%. If the actual value corresponds to the target value, the payout factor is 100%. If the target is achieved at the cap value or more, the payout factor is 200%.

For the financial targets, the bonus curves are diagrammed as follows:



Relative TSR with a Weighting of 30 %

The relative total shareholder return (TSR) as a further performance criterion takes into account the performance of the SUSS MicroTec share within the performance period (calculated as the

increase in share value, taking into account the fictitious reinvestment of gross dividends per share and the adjustment for capital changes) and compares the TSR performance of SUSS MicroTec with the TSR performance of a peer group of approximately 15 to 20 listed companies determined in advance by the Supervisory Board. The starting and ending values for determining the TSR are based on the arithmetic mean of the closing prices of the companies over the last 60 trading days before the beginning and end of the respective performance period. The vesting of the award is determined by how the TSR of SUSS MicroTec's share compares to the TSR of the companies in the peer group over the performance period. The share-based granting of the LTI and the integration of a share price-oriented performance criterion strengthen the convergence of interests between Management Board members and shareholders.

The peer group defined by the Supervisory Board at the time of its decision on the remuneration system consists of the following companies:

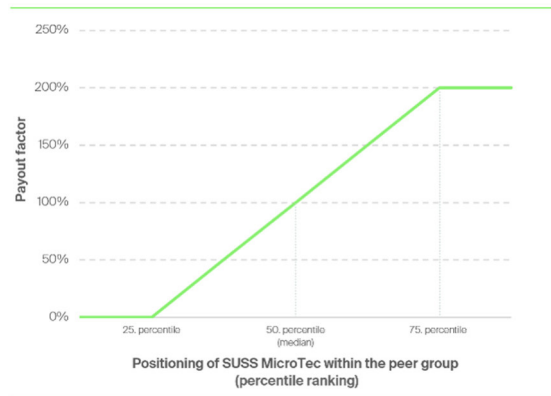
AIXTRON SE, Applied Materials, Inc., ASM International N.V., ASML Holding N.V., BE Semiconductor Industries N.V., Camtek Ltd., Formfactor, Inc., Infineon Technologies AG, KLA Corporation, Kulicke & Soffa Industries, Inc., Lam Research Corporation, Myconic AB, Onto Innovation Inc., PVA TePla AG, STMicroelectronics N.V., Tokyo Electron Limited., Taiwan Semiconductor Manufacturing Company Limited (TSMC) und Veeco Instruments Inc.

The companies in the peer group are comparable listed equipment manufacturers for the semiconductor industry and listed companies in the same (relevant) submarkets as SUSS MicroTec, which are in direct competition with SUSS MicroTec and thus operate under the same market conditions as SUSS MicroTec. The Supervisory Board has the option of adjusting the peer group if necessary, e.g. if

individual companies no longer serve as meaningful comparisons or other competitors gain in importance. However, the peer group may only be adjusted during the current performance period of an LTI tranche if the peer group defined at the beginning of the performance period can no longer be used appropriately, for example because a comparable company is no longer listed on the stock exchange (delisting). The respective peer group is published for each LTI tranche in the respective compensation report that reports on the allocation. Any changes to the peer group will also be announced retrospectively in the compensation report.

Target achievement is determined by calculating the TSR values of SUSS MicroTec and each company in the peer group, sorting them by amount, and expressing them in a percentile ranking between 0 and 100. If SUSS MicroTec is below or exactly at the 25th percentile, target achievement is 0%; in which case the payout factor is also 0%, meaning that a complete loss of the relative TSR is possible. If SUSS MicroTec's percentile rank is at the 50th percentile (median), target achievement is 100%. If SUSS MicroTec's TSR is at least at the 75th percentile, this results in a target achievement of 200%. Above the 75th percentile, a higher position does not lead to a further increase in target achievement. Between the 25th and 75th percentile, target achievement is calculated using linear interpolation. The resulting symmetrical target achievement curve corresponds to German market practice and ensures a balanced opportunity/risk profile.

The schematic bonus curve is as follows:



Sustainability target with a weighting of 20%

The explanations of the nonfinancial ESG performance criteria of the This part of the LTI is measured by the achievement of the sustainability-related environmental target, which has a total weight of 20%. The environmental target consists of up to four environmental performance criteria, to which the explanations regarding the sustainability-related social performance criteria for the social target of the STI apply accordingly, with the proviso that the targets for the environmental target are based on the achievement of targets over three fiscal years (performance period). The selection of performance criteria for the environmental target is based on SUSS MicroTec's sustainability strategy and on an analysis of significant sustainability-related impacts, risks, and opportunities.

Against this backdrop, the Supervisory Board has initially established the following two performance criteria for the environmental target for future LTI tranches and weighted them as follows:

| Performance criteria for the environmental objective | Weighting |
|---|----------------------------------|
| Reduction of CO ₂ emissions in Scope 1 and Scope 2 | 25% (i.e., 5% of the total LTI) |
| Reduction of CO ₂ emissions in selected aspects of Scope 3 | 75% (i.e., 15% of the total LTI) |

The specific targets for the performance criteria for the environmental target, such as specified target, threshold, and cap values, as well as the determined target achievements, are disclosed transparently in the compensation report.

For the purpose of determining whether the performance criterion "reduction of CO₂ emissions" has been met within the framework of the environmental target, the purchase, use, or crediting of certificates, offsets, or comparable compensation instruments shall not be taken into account; only actual reductions in the relevant CO₂ emissions shall be considered.

For future LTI tranches, the Supervisory Board may, in lieu of the aforementioned performance criteria for evaluating the environmental target, base its assessment on up to four other performance criteria (including targets), which it selects in particular from the following aspects and weights in its professional judgment; in doing so, the weighting of any single performance criterion may not be less than 25%:

| Sustainability area | Sustainability aspects |
|--------------------------------|---|
| Environment (Environmental) | <ul style="list-style-type: none"> • Product and process innovations for resource efficiency • Reducing the product carbon footprint • Optimizing resource use • Circular economy |

c) Determination of overall target achievement and payment terms

To determine the overall target achievement in the LTI, the calculated payout factors for ROCE, revenue growth, relative TSR, and the environmental target are each multiplied by their weighting and added together.

The final number of VPS is determined at the end of the three-year performance period. To do this, the number of VPS conditionally allocated at the beginning of the performance period is multiplied by the overall target achievement. In a next step, the resulting final number of VPS is multiplied by the sum of the average share price of SUSS MicroTec (arithmetic mean of the closing prices in the XETRA trading system or an equivalent successor system of Deutsche Börse AG) of the last 60 trading days before the end of the performance period and the cumulative dividend paid during the performance period (so-called dividend equivalent) to determine the payout amount. The amount determined for payout in this way is only paid out after a one-year vesting period, so that the total inflow occurs at the earliest four years after allocation of the respective LTI tranche. The payout amount is capped at a total of 300% of the LTI target amount.

Subsequent adjustment of the defined performance criteria or target values or comparison parameters for the performance criteria within the meaning of Recommendation G.8 of the German Corporate Governance Code is excluded.

The VPS are paid out in cash. The Supervisory Board is entitled to pay out the LTI as a no-par value shares of SUSS MicroTec instead of a cash payment.

III. Other regulations relevant to remuneration

1. Malus and clawback

The Supervisory Board has the option of partially or completely withholding variable remuneration components (malus) or reclaiming them (clawback) in the following cases.

In the event of at least a serious and culpable breach by a member of the Management Board against statutory or contractual obligations or obligations arising from the company's articles of association or the rules of procedure for the Management Board, the Supervisory Board may, at its discretion, reduce and withhold variable remuneration components that have not yet been paid out or reclaim variable remuneration components that have already been paid out.

If variable remuneration components have been wrongfully paid to the member of the Management Board on the basis of incorrect data, the Supervisory Board may, at its discretion, reclaim all or part of the difference resulting from the recalculation of the amount of variable remuneration compared to the payment made.

The right of recovery and the right of retention shall also apply if the office or employment relationship of the member of the Management Board has already ended at the time the right of recovery

and/or the right of retention is asserted. The member of the Management Board may not invoke the fact that the variable remuneration claimed back is no longer available in his or her assets. The company's claims for damages, in particular under Section 93 (2) sentence 1 AktG, the company's right to revoke the appointment in accordance with Section 84 (3) AktG, and the company's right to terminate the service contract without notice (Section 626 (1) BGB) remain unaffected.

2. Share ownership guidelines

In order to further align the interests of the Management Board and shareholders, all Management Board members are subject to share purchase and holding regulations (known as Share Ownership Guidelines - "SOG"), which require Management Board members to make a substantial personal investment in SUSS MicroTec shares for the duration of their appointment. According to these guidelines, members of the Management Board are required to invest an amount corresponding to 100% of their annual gross base compensation in SUSS MicroTec shares, which increases to 150% of their annual gross base compensation for the CEO upon their first reappointment, and to hold these shares at least until the end of their term on the Management Board ("SOG target").). Until the SOG target is reached, members of the Management Board are required to invest at least 25% of their respective (net) payments from the STI and LTI in SUSS MicroTec shares.

The Supervisory Board considers the conditions set out in the Share Ownership Guidelines to be balanced. A potentially prohibitive effect on the recruitment of candidates for the Management Board is avoided without compromising the strategic objectives.

3. Remuneration-related legal transactions

a) Terms and premature termination of management board employment contracts

The term of the Management Board service contracts is linked to the term of appointment. The Management Board service contracts are concluded for the term of the respective appointment. When appointing members of the Management Board and concluding Management Board service contracts, the Supervisory Board observes the provisions of Section 84 of the German Stock Corporation Act (AktG), in particular the maximum term of five years, and considers the recommendations of the German Corporate Governance Code. In the case of a first-time appointment to the Management Board, the terms of appointment and the term of the Management Board service contract are generally three years. In the event of reappointment, the service contract may be extended (automatically) for the duration of the further term of office.

In accordance with the provisions of stock corporation law, the Management Board service contracts do not provide for ordinary termination; the mutual right to terminate the Management Board service contract without notice for good cause remains unaffected by this. In the event of premature termination of the appointment, in particular through revocation of the appointment or resignation from office, the management board service contract also ends automatically upon expiry of a notice period in accordance with Section 622 (1) and (2) of the German Civil Code (BGB), without the need for termination.

In the event of permanent incapacity to work on the part of a member of the Management Board, the Management Board service contract shall terminate without notice at the end of the quarter in which the permanent incapacity to work was determined. Permanent

incapacity to work within the meaning of the service contract exists if a member of the Management Board is expected to be permanently unable to perform the duties assigned to him or her without restriction. It shall be deemed to have been determined if the incapacity to work lasts for more than six months without interruption.

In the event of interruption of the appointment as a member of the Management Board with simultaneous assurance of (later) reappointment or (already) deferred reappointment as a member of the Management Board pursuant to Section 84 (3) AktG due to maternity leave, parental leave, care of a family member, or illness, the employment contract shall be suspended until the date of reappointment. During the suspension, the member of the Management Board may be granted 50% of the basic remuneration and the full amount of the agreed fringe benefits for up to six months. The further accrual of variable remuneration components is completely suspended during the suspension.

In the event of the death of a member of the Management Board during the term of employment, the basic remuneration may be paid (continued to be paid) to the contractually defined survivors in the month of death and for up to six further months, but no longer than until the end of the term of the employment contract (excluding the death of the member of the Management Board).

b) Benefits in connection with the termination of Management Board membership

In the absence of good cause within the meaning of Section 626 of the German Civil Code (BGB), the payments to be made by the Company to the Management Board member in the event of premature termination of the service contract shall be limited to two

years' remuneration (severance payment cap) and may not exceed the remuneration for the remaining term of the service contract.

If the employment relationship of the member of the Management Board ends due to termination for good cause within the meaning of Section 626 of the German Civil Code (BGB) or due to revocation of the appointment as a member of the Management Board, e.g. for good cause within the meaning of Section 84 (4) AktG or due to termination or resignation of the member of the Management Board without the consent of the Supervisory Board, the member of the Management Board's claims to variable remuneration components that have not yet been paid out shall expire without compensation or indemnification.

c) Joining or leaving during the year

If a member of the Management Board joins or leaves during the course of a financial year, the base remuneration, the target amount of the STI, and the target amount of the LTI will be reduced pro rata temporis in line with the duration of the member's service on the Management Board in the relevant financial year. Depending on the reason for leaving, variable remuneration entitlements may lapse without replacement as described above.

d) No Change of control clauses

In accordance with recommendation G.14 of the German Corporate Governance Code, there are no commitments in the event of a change of control.

e) Post-contractual non-competition agreement

The Supervisory Board may agree with members of the Management Board on a post-contractual non-competition clause for a period of up to two years. The compensation payable to the

Management Board member for the duration of the post-contractual non-competition clause may not exceed 50% of the Management Board member's last contractual fixed remuneration and STI remuneration per annum. Any severance payment shall be offset against the compensation.

4. Appointments and secondary employment of Management Board members

The assumption of a paid or unpaid secondary position, such as a mandate as a member of a supervisory board or advisory board, requires the prior written consent of the supervisory board. When deciding whether to grant approval, particularly for the assumption of an external supervisory board mandate, the supervisory board also decides whether and to what extent remuneration in this regard is to be taken into account.

No separate remuneration is provided for activities in companies affiliated with the company, such as the performance of executive functions in subsidiaries, and would otherwise be offset against the remuneration of the Management Board member in accordance with Recommendation G.15 DCGK.

H. Exceptional developments/temporary deviation from the remuneration system

In accordance with Recommendation G.11 of the German Corporate Governance Code, the Supervisory Board has the option of taking exceptional developments into account within the scope of performance-related remuneration to a reasonable extent.

Furthermore, pursuant to Section 87a (2) sentence 2 AktG, the Supervisory Board has the right to temporarily deviate from the

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remuneration system in exceptional circumstances if this is necessary in the interests of the long-term well-being of the company. This includes, for example, a far-reaching change in the economic environment (such as a severe economic or financial crisis or a pandemic) or a corporate crisis that requires special measures. Unfavorable market developments are not considered exceptional circumstances that would allow for an exception to be made.

Even in the event of a deviation, remuneration must continue to be aligned with the long-term and sustainable development of the company and be consistent with the success of the company and the performance of the member of the Management Board. A deviation from the remuneration system under the circumstances mentioned is only possible after careful analysis of these exceptional circumstances and the possible responses by means of a corresponding resolution of the supervisory board, which transparently explains the exceptional circumstances and the necessity of a deviation and justifies the manner and the intended period of the deviation. The components of the remuneration system from which deviations are possible in these exceptional cases are the procedure, the remuneration structure and amount, and the remuneration components. However, deviation from the specified maximum remuneration is excluded. In the event of a temporary deviation from the remuneration system, the remuneration report for the following year shall explain the specific components of the remuneration system from which the deviation occurred and the necessity of the deviations.

Note:

This is a translation of the Remuneration System 2026 of SUSS MicroTec SE. Every effort has been made to provide a faithful translation. However, only the German version of the Remuneration System 2026 is authoritative.

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