

2024

Annual Report

Growing Innovation



Group Sustainability Statement

SUSS prepares a non-financial Group statement in accordance with Section 289b HGB and 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. The Group Sustainability statement on the basis of ESRS covers the aspects that are usually covered in a non-financial statement in accordance with Section 289c of the German Commercial Code (HGB).

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

In accordance with Section 289c of the German Commercial Code (HGB), SUSS discloses information on the key topics that are important for understanding SUSS's position and SUSS's impact on the aspects. Each ESRS standard describes in its own terms the concepts and due diligence processes that SUSS pursues and applies with regard to sustainability matters. The material risks associated with the business activities that affect these aspects/topics are the basis for the double materiality assessment described in ESRS 2 SBM-3.

Aspects acc. § 289c HGB	Material topics for SUSS	Transition to ESRS topics
Environmental concerns	Climate, energy, emissions Sustainable products, innovation & technology, circular economy	E1 – Climate change E5 – Resources and circular economy
Employee concerns	Employer attractiveness, employee satisfaction Occupational health & safety Training & further education	S1 – Own workforce
Social concerns	Diversity & inclusion, equal opportunities, non-discrimination Human rights, Responsible supply chain	S1 – Own workforce S2 – Workers in the value chain
Respect for human rights	Human rights, Responsible supply chain	S2 – Workers in the value chain
Combating corruption and bribery	Legal conformity, compliance and information security	G1 – Business Conduct
No mandatory aspect in accordance with § 289c HGB	Customer satisfaction, product quality	Company-specific standard

The most important non-financial performance indicators that are significant to us are described in this condensed Management Report in the section "Basics of the Group" under the heading "Corporate control". The information on the performance indicators regarding emissions should be taken from the information on ESRS E1-6. The Employee Engagement Score (EES) is reported in ESRS S1-5. The training courses are covered in Section ESRS G1-3.

In accordance with Article 8 of EU Taxonomy Regulation 2020/852 and the supplementary delegated acts, SUSS publishes the relevant information in the EU Taxonomy section of this Group Sustainability Statement.

The Group Sustainability Statement was audited with limited assurance by Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft in accordance with the auditing standards (ISAE 3000 Revised) applicable to sustainability reporting. The disclosures marked with the caret symbol (^) in the Group Sustainability Statement were not subject to this audit.

ESRS report for SUSS MicroTec SE

For the reporting period of January 1, 2024, to December 31, 2024.

ESRS 2 General Disclosures

General basis for preparation

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

Scope of consolidation

(ESRS 2 BP-15 a; b) The SUSS Group's 2024 Sustainability Statement was prepared on a consolidated basis and corresponds to the consolidated annual financial statements as of December 31, 2024. The consolidation is presented in the "Basics of the Group" section of the condensed Management Report. In the reporting year, we did not exclude any consolidated subsidiaries from the consolidated sustainability reporting.

Value chain

(ESRS 2 BP-15 c) The SUSS-Group develops, manufactures, sells, and services equipment for the production of microelectronics, microelectromechanical systems, and related applications. The upstream value chain consists of suppliers, particularly manufacturers of basic products and components for equipment manufacturing, service providers, and logistics partners. Suppliers of SUSS are located worldwide, but are concentrated in Europe, Asia, and North America. 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. This is how we ensure a reliable supply of high-quality materials, such as electronic components, mechanical components, and software solutions. Long-term supplier relationships ensure the quality and availability of the base materials.

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 in close coordination with customers in the semiconductor industry and their technical requirements. SUSS's research activities are supported by external research partners. Most of the research and development work is based in Germany at the locations in Garching and Sternerfels. We maintain installed equipment with our own services 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 reconditioning and remarketing of used equipment is performed on a project-by-project basis and currently is not considered material in the business model.

The equipment is sold by our own specialized sales team and by external sales partners and dealers in order to serve customers worldwide. Logistics covers global planning of warehousing, packaging, and shipping to customers.

Our products and services are aimed at various customers in the semiconductor industry, such as research and development facilities and manufacturers of semiconductors. The equipment is used in various processing steps in the frontend and backend of the semiconductor industry. Customers of SUSSE are concentrated in Asia, North America, and Europe.

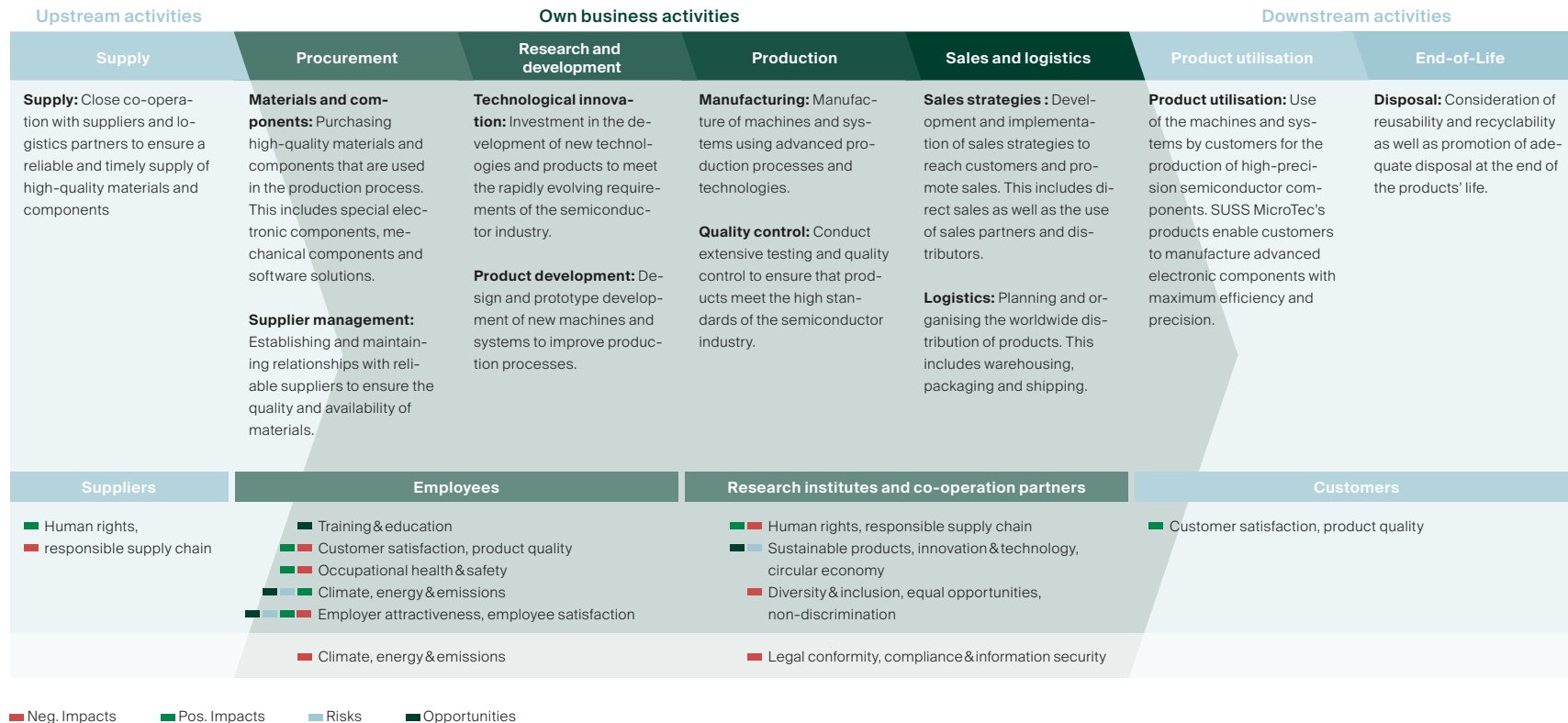
We attach great importance to the longevity of our equipment. Our responsibility also extends to reusability and recyclability, as well as to the promotion of adequate disposal after the end of the use phase of our products.

This Group Sustainability Statement, which uses the European Standard Reporting Structure (ESRS) as a framework in accordance with the European Commission's Delegated Regulation 2023/2772 of July 31, 2023, covers the SUSSE Group as well as selected aspects of the upstream and downstream value chain. This includes the relationships with suppliers and their employees in the upstream value chain. In the downstream value chain, we place special emphasis on our customers and the utilization of

SUSSE's equipment. The assessment of material impacts and risks and opportunities (hereinafter: IRO) covers the entire upstream and downstream value chain.

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



The extent to which SUSS strategies, measures, objectives, and parameters extend to the value chain is described in the sections on the respective topic-related standards.

SUSS includes data from the upstream and downstream value chain in the calculation of parameters on its own sustainability performance. This data is collected by SUSS directly from the companies in the value chain through inquiries or from their disclosures and is determined by SUSS on the basis of secondary data or estimates. SUSS only uses secondary data if primary data cannot be obtained from the companies in the value chain with reasonable effort or if the companies do not collect it. Data from the value chain is used in particular to determine the emissions inventory in Scope 3 (Section ESRS E1 – Climate change), statements about employees in the value chain (Section ESRS S2 Workers in the value chain) and in the area of human rights violations (Section ESRS G1 – Business conduct).

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. SUSS also 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) of Directive 2013/34/EU in order 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 established 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. The certifications at the German locations were confirmed in February 2024. The data collected by the environmental management system is included in the SUSS Group's reporting in the ESRS E1 Climate Change and ESRS E5 Circular Economy sections.

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, one year
- For the medium-term horizon: one to five years
- For the long-term time horizon: more than five years

Estimates of the value chain

(ESRS 2 BP-2 10 a-d) In the reporting year, SUSS had access to secondary data to calculate the following parameters:

Parameters and reference chapters (ESRS 2 BP-2 10 a)	Basis for preparation (ESRS 2 BP-2 10 b)	Resulting level of accuracy (ESRS 2 BP-2 10 c)	Planned actions to improve accuracy in the future (ESRS 2 BP-2 10 d)
Energy consumption and energy mix (ESRS E1-5)	For South Korea, the USA, China, Singapore and, to a lesser extent, Taiwan, the shares of fossil, nuclear and renewable sources were calculated on the basis of the respective country-specific electricity mix.	The degree of accuracy is determined by the method of calculation and cannot be quantified.	In the next reporting year, the aim is to achieve coverage with exact values
Scope 2 GHG gross emissions for South Korea (ESRS E1-6)	Use of estimated values for Q4 2024 as no values for Q4 2024 were available at the time of calculation	The degree of accuracy is determined by the method of calculation and cannot be quantified.	In the next reporting year, the aim is to achieve coverage with exact values
Scope 3 Emissions (ESRS E1-6)	Instead of primary data from our customers, the emission factors were taken from recognised databases (e.g. DEFRA 2024, Ecoinvent 3.11).	The degree of accuracy is determined by the method of calculation and cannot be quantified.	SUSS has not planned any measures.
Resource inflows (ESRS E5-4)	Data that could not be collected via the ERP system was estimated using average values.	The degree of accuracy is determined by the method of calculation and cannot be quantified.	SUSS is continuing to talk to suppliers and is endeavouring to improve coverage with primary data.
Resource outflows (ESRS E5-5)	Data that could not be collected via the ERP system was estimated using average values.	The degree of accuracy is determined by the method of calculation and cannot be quantified.	SUSS is continuing to talk to suppliers and is endeavouring to improve coverage with primary data.

For example, if we used indirect sources such as secondary data or other approximate values for reporting on the upstream and downstream value chain, this is stated accordingly in the relevant topic-related standards.

We also present the reasons for using corresponding secondary data and describe the basis on which they were developed. The degree of accuracy of the information is also explained on the basis of the source material.

For information that SUSS gets from secondary sources, it explains how it plans to improve coverage with primary data in the future in interaction with stakeholders in the upstream and downstream value chain.

Sources for estimates and uncertainty of results

(ESRS 2 BP-2 11 a) The following quantitative parameters and monetary amounts were subject to a high degree of measurement uncertainty in the reporting period:

Parameter (ESRS BP-2 11 a)	Sources of measurement uncertainty (ESRS BP-2 11 b i)	Assumptions, approximations and judgements (ESRS BP-2 11 b ii)
Energy consumption and mix (ESRS E1-5)	Missing information on the composition of the electricity mix at the site	Application of electricity mix data for the respective countries
Scope 2 GHG gross emissions for South Korea (section ESRS E1)	Absence of consumption values; Use of estimated data	Use of estimated data for Q4 2024 as no values for Q4 2024 were available at the time of calculation
Total indirect (Scope 3) gross GHG emissions (t CO ₂ e) (ESRS E1)	No full coverage by primary data and use of secondary data in conjunction with emission factors	Use of established calculation methods to adequately supplement missing data
Resource inflows (ESRS E5-4)	Lack of primary data; Calculation based on own averages	Within the reporting year, data could not be collected within reasonable effort constraints; Averages representative of total inflows and outflows
Resource outflows (ESRS E5-5)	Lack of primary data; Calculation based on own averages	Within the reporting year, data could not be collected within reasonable effort constraints; Averages representative of total inflows and outflows

In our reporting, we use language to identify such assumptions and monetary amounts that are subject to a high degree of measurement uncertainty. The information used to assess the issues is provided with the relevant information. SUSS uses scenarios to correctly assess the impact. SUSS assesses all relevant facts and circumstances in the scenarios, including events with a low probability of occurrence and a high impact, which can reasonably be expected to have an impact on the development of the information.

As necessary, the monetary bases of the scenarios are transferred from the financial key figures of the consolidated financial statements.

(ESRS 2 BP-2 11 b) When specifying the assumptions and the monetary amounts, we indicate the sources of measurement uncertainties that could arise in the future, such as from the occurrence or absence of an event, changed data in the value chain, or new measurement methods.

We refer to chapter E1-6 for the sources for calculating the total indirect Scope 3 GHG emissions, to chapter E5-4 for the sources for calculating the resource inflows, and to chapter E5-5 for the sources for calculating the resource outflows.

Changes in the preparation or presentation of sustainability information

(ESRS 2 BP-2 13) SUSS prepares the Group Sustainability Statement for the first time on the basis of the European Sustainability Reporting Standard (ESRS) under the Corporate Sustainability Reporting Directive (CSRD), which is intended to replace the requirements of the Non-Financial Reporting Directive (NFRD) and to supplement the legal requirements applicable in Germany. For the 2024 reporting period, SUSS used the ESRS as a framework to comply with the disclosure requirement of Sections 315b and 315c of the German Commercial Code (HGB) in conjunction with Section 289c HGB. Since SUSS is using a completely new framework for the first time, the comparison of the changes focuses on the presentation of the significant changes to the report of the previous period, which was prepared in accordance with the

Global Reporting Initiative (GRI) standard. These changes include in particular:

- The inclusion of a sustainability statement of the SUSS Group in the condensed management report for the Group, which is structured according to the requirements of the ESRS
- New information and metrics, as required by the ESRS, including descriptions of the material impacts, risks, and opportunities, as well as strategies, measures, and targets for its management;
- The assessment of climate risks and opportunities according to TCFD assessment with different scenarios
- The adaptation and cause-related disaggregation of emissions in Scope 1 and 2 as well as an improvement in the quality of data. The calculation of greenhouse gas emissions was changed from expenditure-based to weight-based for Category 3.1 Purchased Goods and Services.
- The material Scope 3 emissions of the downstream value chain have been added. More detailed information can be found in the topic-related standard ESRS E1 Climate Change.
- In the 2023 fiscal year, SUSS started to carry out a comprehensive analysis regarding supply chain-related risks. Based on this, country- and sector-specific risks relating to compliance with human rights, labor rights, and environmental protection at direct suppliers were examined in 2024.

Our sustainability reporting is changing in many respects with the regulations that are being applied voluntarily for the first time. If there are significant changes compared to the key figures of the previous period, this is indicated in the corresponding disclosure. The sustainability reporting of SUSS should be comparable to reports of similar companies through the application of a uniform framework. The new reporting should make it possible to make direct comparisons between companies.

Reporting errors in previous reporting periods

(ESRS 2 BP-2 14) There is no evidence of any material misstatements in the sustainability reporting of SUSS for the previous period.

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

(ESRS 2 BP-2 15) For individual disclosures related to ESRS E1 Climate Change, SUSS relies on the reporting recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). More detailed information can be found in the disclosures in accordance with the topic-related standard ESRS E1 Climate Change in the section entitled "Management of impacts, risks, and opportunities".

Information included by reference in the sustainability statement

(ESRS 2 BP-2 16) Some information is included by reference. This is listed in the following table. Language is also used to indicate places where the report refers to other parts of the condensed Management Report.

Disclosure Requirements	Reference
BP-1: Disclosures in relation to specific circumstances	'Basics of the Group' section in the condensed management report
DR GOV-1: The role of the administrative, management and supervisory bodies	Corporate Governance Declaration
GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Corporate Governance Declaration
GOV-5: Risk management and internal controls over sustainability reporting	'Opportunities and risk report' section in the condensed management report
DR SBM-1: Strategy, business model and value chain	'Basics of the Group' section in the condensed management report
ESRS E1-1 16 e	'EU taxonomy' section in the condensed management report
Company-specific standard	'Basics of the Group' section in the condensed management report

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. SUSS MicroTec SE is a European company (Societas Europaea). 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 Company 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 Company and pursue the common goal of increasing the enterprise value sustainably.

According to the Articles of Incorporation of SUSS MicroTec SE, the Management Board consists of at least two members. In the reporting period, the Management Board consisted of three members, two male and one female.

In accordance with the Articles of Incorporation, the Supervisory Board consists of five members. In the reporting period, the committee had two female and three male members.

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

The composition of the Management Board and Supervisory Board is described in the Corporate Governance Declaration.

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

(ESRS 2 GOV-1 21 c) Both committees, the Supervisory Board and the Management Board, have a great deal of experience in the sectors, products, and geographical locations in which SUSS operates. In the reporting period, the expertise of the Management Board and Supervisory Board was distributed as follows:

	Sectors	Products	Locations
Management Board			
Burkhardt Frick (Chief Executive Officer)	✓✓✓	✓✓✓	✓✓✓
Dr. Cornelia Ballwießer (Chief Financial Officer)	✓	✓	✓✓
Dr. Thomas Rohe (Chief Operating Officer)	✓✓✓	✓✓✓	✓✓✓
Supervisory Board			
Dr. David Dean (Chairman of the Supervisory Board)	✓✓✓	✓	✓✓✓
Dr. Myriam Jahn (Vice Chairwoman of the Supervisory Board)	✓✓	✓✓	✓✓
Dr. Bernd Schulte (Member of the Supervisory Board)	✓✓✓	✓✓✓	✓✓✓
Jan Smits (Member of the Supervisory Board)	✓✓✓	✓✓✓	✓✓✓
Prof. Dr. Mirja Steinkamp (Member of the Supervisory Board)	✓✓	✓	✓

- ✓✓✓ 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 Management Board's assessment presented in the table is based on a self-assessment, which takes into account the Management Board's curriculum vitae, experience, and continuing education. In addition, the Supervisory Board and Management Board's experience and knowledge are already extensively disclosed in the Corporate Governance Declaration. The disclosure "sectors" required by the ESRS corresponds to the disclosure "Experience in the semiconductor and semiconductor equipment sector." The disclosure "products" corresponds to the disclosure "Expertise in production in the machinery and plant engineering business." The disclosure "Geographical locations" is covered by the disclosure "International experience in SUSS's main sales markets." The Corporate Governance Declaration is published on the Company's website www.suss.com in the "Investor Relations" section under "Corporate Governance."

(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, 2024, the Management Board consisted of one female member and two male members. The Supervisory Board had two female and three male members.

Diversity	2024	
	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 percent as of December 31, 2024.

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. According to the schedule of responsibilities for the Management Board, ESG (Environment, Social, and Governance), in which the impacts, risks, and opportunities are considered, was assigned to the business area of Chief Financial Officer Dr. Cornelia Ballwießer in the reporting year.

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 Company's guidelines on social affairs and governance. In this function, the Committee contributes to managing risks and opportunities. The Audit Committee oversees the environmental and sustainability programs established by the Management Board as well as the Company'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 ESG core team appoints members from all departments and sustainability-related functions. Representatives from Human Resources, Legal, Facility Management, Quality Management, Purchasing, Sales, Operations, Investor Relations, and IT develop initiatives and support in implementing the derived measures and monitoring the achievement of targets. The core team also compiles new measures and

initiatives. The ESG core team meets every two months and is coordinated by the ESG manager.

A risk management system has been established under the Management Board, which has already been described in the "Opportunities and Risk Report" in the condensed Management Report, 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 organization, which is managed by the centrally established Compliance Officer function. The Compliance Officer reports directly to the Management Board. The Compliance Committee, which meets regularly, advises and supports the Compliance Officer in implementing necessary compliance activities.

(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 officer and the risk committee, the compliance officer, and the officers for the internal control system 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 ESG core team meets with the Management Board to discuss the results every other month.

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) Reporting and monitoring the impacts and risks is centrally summarized 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 with respect to the 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 the sustainability matters of the administrative, management, and supervisory bodies

(ESRS 2 GOV-1 23 a) The in-depth expertise of the Management Board of SUSS MicroTec SE on sustainability issues is based on ongoing information on current developments from the departments of SUSS and the networking of the Management Board 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 Company.

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. A member of the Audit Committee also has relevant expertise for auditing sustainability matters and the associated reporting. 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 Supervisory Board members is disclosed in the Corporate Governance Declaration of SUSS MicroTec SE and the curricula vitae of the Supervisory Board members.

(ESRS 2 GOV-1 23 b) The knowledge and skills of the Management Board and the Supervisory Board are accordingly characterized by an environment in which the material impacts, risks, and opportunities are comparable to those of SUSS. In order 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 in order to identify any requirements that may have arisen.

When searching for suitable candidates for the Management Board, the Supervisory Board ensures that the candidates' expertise enhances the Executive 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 an ESG manager has been created as a key interface. The ESG manager provides information to the Management Board on 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 the implementation of the due diligence obligation in the area of sustainability is also discussed.

The Management Board regularly informs the Supervisory Board of SUSS MicroTec SE 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 provided to the Supervisory Board also includes topics from the area of sustainability. The Management Board and

representatives of the departments of SUSS inform the Supervisory Board about significant developments in three meetings per year. In addition, the Supervisory Board and its committees are in close contact with the Management Board outside of meetings. SUSS reports extensively on the cooperation of the Supervisory Board with the Management Board in the Corporate Governance Declaration. The Corporate Governance Declaration is published on www.suss.com in the "Investor Relations" section under "Corporate Governance."

The ESG core team meets six times a year and provides information to the Management Board member responsible for ESG and the Chief Operations Officer about the most important developments. The ESG Committee of the Supervisory Board is informed three times a year by the Management Board and the ESG Manager about the development in the area of sustainability.

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 must 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, pass a resolution on the effectiveness

and appropriateness of the system, and report on this in the risk and opportunity report of the condensed Management Report.

The Management Board regularly informs the Supervisory Board on current sustainability topics. In addition, the Supervisory Board addressed 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 condensed 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 when it comes to 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 2024 fiscal year, the Management Board and the Supervisory Board addressed in particular the following impacts, risks, and opportunities:

IRO-Cluster	
Key topic climate, energy and emissions – global warming and extreme weather events	
Key topic employer attractiveness, employee satisfaction – employee satisfaction	
Human rights, responsible supply chain – Potential human rights risks	
Key topic customer satisfaction, product quality – quality, reliability, performance of our systems	
Legal conformity, compliance and information security – Data protection and preventive measures regarding cyber attacks	

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. The European reporting standard requires a complete reproduction of these characteristics.

“I. Main Features of the 2022 Remuneration System^

Against the backdrop of regulatory amendments, the Supervisory Board of SUSS MicroTec reviewed the 2021 remuneration system for the Management Board in 2022, extended it where necessary, and developed the 2022 remuneration system. In this context, strategy orientation will be further enhanced and sustainability matters will be added.

Strategic orientation

The 2022 Management Board remuneration system in its entirety makes a significant contribution to promoting and implementing the business strategy of SUSS MicroTec. This is

ensured by defining performance criteria related to the long-term and sustainable success of the Company and linking them with ambitious annual and multi-year targets. The short-term variable remuneration is primarily based on the financial performance criteria of sales and net income for the fiscal year. The long-term variable remuneration is based on the financial performance criteria of sales growth and return on capital employed, among others. This promotes the focus on organic growth, profitability, and return on investment in the Management Board's activities.

Performance orientation

The 2022 remuneration system is designed to provide adequate and ambitious performance incentives for Management Board members. The variable, performance-related remuneration components represent a significant proportion of the total remuneration if 100 percent of the targets are achieved. The individual remuneration of each Management Board member is therefore proportionate to his or her duties and performance as well as to the situation of the Company.

Sustainability

A key aspect of the business strategy of SUSS MicroTec 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 makes up a significant portion of the total remuneration and exceeds

short-term variable remuneration. By integrating sustainability targets into short-term variable remuneration, social and ecological aspects are also taken into account, thereby promoting sustainable action within the Company. 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.

Capital market orientation

The interests of shareholders are taken into account in a special way through the share-based structure of long-term variable remuneration in the form of a performance share plan and the integration of the total shareholder return (TSR) performance criterion based on the development of the share price of SUSS MicroTec compared to the TSR of two indexes. In addition, the interests of the Management Board, employees, customers, and other important stakeholders were always kept in mind when developing the new remuneration system for SUSS MicroTec (2022 remuneration system). Finally, clarity and comprehensibility were important criteria in the revision of the 2021 remuneration system. The new remuneration system of SUSS MicroTec from 2022 follows the requirements of the German Stock Corporation Act as amended by ARUG II. In addition, the recommendations of the GCGC 2020 are taken into account.”

The performance of the Management Board is evaluated in terms of the ESRS on the basis of objectives. The following section explains the parameters of these objectives.

The 2022 remuneration system for the current Management Board and the 2021 remuneration system for two former Management Board members of SUSS MicroTec SE are published on the website www.suss.com in the “Investor Relations” section under “Corporate Governance.”

(ESRS 2 GOV-3 29 b) The Management Board's performance with respect to the sustainability-related targets is determined on the basis of specific objectives. The following categories for sustainability-related targets are specified for the STI and LTI in the 2022¹ remuneration system.

Area	Potential Goals for STI and LTI ¹
Environment	Reduction of CO ₂ e emissions
Environment	Optimization of resource usage
Environment	Reduction of waste
Environment	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	Riskmanagement
Governance	Responsible supply chain
Governance	Further development of the sustainability strategy
Governance	Reporting and communication

¹ See remuneration system 2022 of SUSS MicroTec SE

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

Environmental

1 Sustainability target: The aim is to develop a concept for balancing greenhouse gases and calculating the Product Carbon Footprint (incl. Scope 3) as a basis for the Group's "net zero path", which addresses the necessary processes, responsibilities and technical and organizational requirements.	
Threshold for 50% target achievement	The concept has been developed and documented for Germany
Target value for 100% target achievement	The system has been developed and documented throughout the Group.
Cap value for 200% target achievement	The date of "net zero" is 2050 at the latest. The measures and milestones on the way are set for the next 3 years.

Social

2 Sustainability target: In order to increase the attractiveness for (potential) employees, a Group-wide key performance indicator system is being developed based on a professional approach in a competitive comparison (benchmarking) in line with the ESRS (beyond the previous Pulse Check, e.g. with the support of Qualtrics).	
Threshold for 50% target achievement	The system has been introduced and an initial survey has been carried out.
Target value for 100% target achievement	The system has been introduced throughout the Group and an initial survey has been carried out throughout the Group.
Cap value for 200% target achievement	Prerequisites for improvement measures based on the survey have been introduced.

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 2024 reporting year.

LTI-Tranche of the performance period 2023-2025:

Sustainability target: Improving the sustainability ratings of SUSS MicroTec	
Threshold for 50% target achievement	No deterioration in the ratings from ISS and Sustainalytics (basis: 2022/early 2023) and a midfield rating from EcoVadis or an equivalent rating agency
Target value for 100% target achievement	Fulfillment of the above mentioned threshold targets plus: Rating has improved by one category (compared to 2022/early 2023) with one of the three rating agencies listed above
Cap value for 200% target achievement	Fulfillment of the above mentioned threshold targets plus: Rating has improved by one category for two of the three rating agencies listed above compared to 2022/early 2023

LTI-Tranche of the performance period 2024-2026:

Sustainability target: The international Scope 1, 2 and 3 CO ₂ e consumption of the SUSS Group amounted to approx. 160,000 tonnes in 2022. With the help of sustainable products, innovation and technology and consideration of the circular economy, the CO ₂ e footprint of SUSS can be sustainably reduced. The product carbon footprint plays a decisive role here: it should be determined and developed for each product group over the long term. Typical customer use cases are derived from the specification of the appliance. The actual application at the customer may differ.	
Threshold for 50% target achievement	The prerequisites for calculating the product carbon footprint (Scope 1, 2 and 3) are in place (e.g. appropriate software solution, consideration when selecting suppliers for new parts, CO ₂ e estimates for the BOM, assumptions on customer use cases, etc.).
Target value for 100% target achievement	The product carbon footprint (Scope 1, 2 and 3) is determined for a pilot project.
Cap value for 200% target achievement	The product carbon footprint (Scope 1, 2 and 3) is calculated for all current systems (i.e. systems that have not been discontinued and are expected to be available for order until at least the end of 2029).

Additional details on the remuneration of the Management Board will be disclosed in the 2024 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 compensation (STI) is 15 percent. The STI is intended to make up 15 to 30 percent of the total remuneration.

The sustainability-related target of the LTI is intended to make up 25 percent of the long-term variable remuneration. The LTI is intended to make up 30 to 40 percent of the 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. This information is permanently available on the Company's website www.suss.com under "Investor Relations" in the "Corporate Governance" section.

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 utilized a multi-step process to assess the impacts, risks, and opportunities of its business activities, following the OECD guidelines for due diligence. At SUSS, the principles of responsible business conduct (RBC) are firmly established and implemented in management systems, including the Compliance Management System, opportunity and risk management, and the ICS. The fulfillment of the due diligence within the Company is closely linked to the systems described. The relevant targets, as well as the elimination, avoidance, or mitigation of the impacts, are addressed by the Company's departments where the significant impacts occur. In some cases, the areas where negative impacts occur are associated with targets. They outline how SUSS tracks development and what their mitigation strategies look like. 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	Relation of the disclosure to humans and/or the environment
Embedding due diligence in governance, strategy and business model	ESRS 2-GOV 2 ESRS 2-SBM 3	People and the environment People and the environment
Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2-GOV 2 ESRS 2-SBM 3 ESRS 2-IRO-1	People and the environment People and the environment People and the environment
Identifying and assessing adverse impacts	ESRS 2-SBM 3 ESRS 2-IRO-1	People and the environment People and the environment
Taking actions to address those adverse impacts	ESRS 2-MDR A	People and the environment
Tracking the effectiveness of these efforts and communicating	ESRS 2-MDR M ESRS 2-MDR T	People and the environment People and the environment

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). The main features of risk management are presented in the condensed Management Report in the Opportunities and Risks Report of the SUSS Group in the section "Description and essential characteristics of the Group-wide Risk Management System (RMS)" and in the section "Description of the essential characteristics of the Internal Control System (ICS)".

The reporting system within the entire SUSS Group adheres to the principle of proper management and documentation of records and documents. In combination with a principle of dual control, it forms the foundation for accurate reporting. Additional (management) systems ensure that essential processing steps are executed with precision, and that the results are reliably collected, documented, and shared. SUSS also relies on the increasing use of data processing systems to improve the traceability and quality of data. Clearly distributed areas of responsibility, Group-wide guidelines, signature and representation regulations, established reporting lines, and a uniform reporting

system support correct, comprehensible, and reliable reporting. 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. We continuously review, revise, and update our processes.

In 2024, we conducted an intensive review of existing processes and necessary adjustments, supported by external expertise, with a focus on sustainability reporting. The project aimed to provide a comprehensive understanding of the ESRS requirements and the necessary adjustments to existing management processes, policies, and procedures. The changes were gradually implemented during the reporting year. In particular, the departments responsible for the correct implementation of the ESRS requirements received detailed briefings on the ESRS standards. Subsequently, the departments took over the responsibility for the content of the information on the topic-related standards. The departments maintain a close collaboration with the ESG department, where the ESG department monitors compliance with the requirements and the quality of internal reporting, following the previously described principle of dual control.

(ESRS 2 GOV-5 36 b) The sustainability reporting processes are subject to the same risks (within the meaning of the ESRS disclosure) as the entire internal reporting system of SUSS. 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 (within the meaning of the ESRS disclosure) of sustainability reporting primarily involve 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 SUSS' reporting. As already described, SUSS has implemented various measures to prevent and detect errors in the collection, processing, and presentation of data. The control is continuously monitored by all parties involved (principle of dual control). If deficiencies are identified, they are addressed by the process participants through regular adjustments of the guidelines and controls.

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 reporting obligations or implementation provisions of the ESRS could lead to an inaccurate presentation. For instance, there is a risk (within the meaning of the ESRS disclosure) that material topics for SUSS may be overlooked during the reporting process, resulting in an incomplete Group Sustainability Statement. This risk is

mitigated by the control that a materiality assessment is performed before the sustainability statement is prepared (see chapter 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, with external support, 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. The independent auditor also reviews the reporting and reporting processes.

(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. During the reporting year, the sustainability reporting processes were redesigned, with internal controls implemented accordingly. These internal control systems are regularly reviewed and optimized.

(ESRS 2 GOV-5 36 e) The ESG core team coordinated with the Management Board in regular meetings on the challenges of sustainability reporting and, in this context, also discussed risks in reporting. The management body was particularly involved 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.

SUSS helps its customers improve the sustainability of their process steps by boosting yields in semiconductor production. Throughout each step of the process, SUSS strives to minimize its environmental impact. Examples of this include the replacement of mercury vapor lamps with LED lamps for wafer exposure or the introduction of more environmentally friendly cleaning agents for wafers. In these areas, SUSS focuses on targeted innovation, working closely with customers and collaborating with leading global research institutes in the semiconductor industry.

During the reporting period, SUSS successfully completed the sale of its Micro Optics business area and the subsidiary SUSS MicroOptics S.A. This business area was already classified as held for sale in the 2023 fiscal year.

(ESRS 2 SBM-1 40 a ii) SUSS sells its products worldwide, serving the locations of our customers in the semiconductor industry and research institutions. Asia, EMEA (Europe, Middle East, Africa), and North America are the most important regions for SUSS's business, with Asia strongly dominating the regional distribution in 2024 with a share of 78 percent of order intake.

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. Customers continue to include international corporations and research institutions. During the reporting period, there were no significant changes in the structure of the SUSS Group's key customers and markets.

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

Employees by geographical area	2024
EMEA	978
North America	81
Asia and Pacific	518

(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 b; c) SUSS did not generate any intra-Group income from activities in the relevant ESRS sectors in the reporting year.

(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) Our portfolio is divided into four product lines. Within the product lines, different equipment is offered in customer-specific configurations. We continuously explore various design aspects to enhance the sustainability performance of our equipment. These are formulated as targets within the

meaning of the ESRS disclosure. The following table explains the sustainability targets within the product lines.

Product line (Segment)	Sustainability targets
New products (Photomask Solutions/Advanced Backend Solutions)	New products with environmentally friendly cleaning processes.
Imaging (Advanced Backend Solutions)	Mask Aligner: Conversion to LED light sources

During the reporting year, there were no specific sustainability targets at the Company level regarding customer groups, geographic areas, and relationships with stakeholders.

(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 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.

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

The upstream value chain consists of suppliers, particularly manufacturers of basic products and components for equipment manufacturing, service providers, and logistics partners.

(ESRS 2 SBM-1 42 a) The value chain and the business model are presented in the specification ESRS 2 BP-1 5 c. The following information should be read in conjunction with the disclosures made there. SUSS manufactures equipment for the semiconductor industry. 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

Base materials for equipment manufacturing, such as cables, wires, sheets, profiles, and basic components, are purchased by SUSS through retailers. We have long-standing supplier relationships. There are no significant risks that require safeguarding from the loss of suppliers.

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 takes a unique approach. It either has suppliers 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.

A crucial factor in SUSS's production is the knowledge and experience of its workforce. 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 equipment necessitates extensive development work. This is accomplished by external partners and SUSS employees (R&D). The relationships with research institutions and customers who collaborate with SUSS to develop and qualify the equipment are also intended to be long-lasting.

(ESRS 2 SBM-1 42 b) Our customers use the equipment in different process steps. In some applications and divisions, SUSS is the world market leader, and the equipment enables customers to produce semiconductors at the leading (3 nm to 7 nm) and trailing edge (up to 30 nm) of the frontend. 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.

SUSS also equips 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 the 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.

(ESRS 2 SBM-142 c) The upstream value chain of SUSS consists of logistics partners and a large number of suppliers whose products have wide-ranging characteristics. The upstream value chain provides essential production factors. SUSS collaborates closely with manufacturers on certain modules. SUSS procures the materials and components that are incorporated into the production process and builds equipment for the semiconductor industry from this. SUSS remains significantly involved in R&D, both independently and in collaboration with partners. SUSS manages its sales through an in-house sales team and wholesale channels, which is crucial for the global distribution of its equipment.

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.

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

(ESRS 2 SBM-2 45 a) SUSS not only considers its own objectives but also 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 the Company.

All stakeholders have different information needs and expectations regarding SUSS. That's 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 also maintains regular contact with its suppliers. 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.
- **Workforce:** Our own workforce is crucial to the success of SUSS. Employees have access to a variety of channels for expressing their interests. These include employee information events, training and safety instructions,

mandatory health examinations, QM instruction, employee surveys (including pulse checks), annual employee reviews, the SUSS intranet, and compliance training. The workforce is organized within the SUSS Group through employee representatives. SUSS places a high priority on addressing employee concerns when designing the work environment.

- **Research institutes and cooperation 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 contribute to the development of SUSS and provide crucial expertise. The results are incorporated into SUSS products.
- **Current and potential investors and other financial players:** As a listed company, current and potential capital providers and other financial actors are important stakeholders. The Company's potential shareholders need comprehensive information to make their investment decisions. The investor side encompasses a wide spectrum of the organization. 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. They usually pursue a profit-making interest and actively participate in discussions and investor conferences to gain a deeper understanding of

SUSS's operational and strategic development. SUSS acknowledges and, where feasible, incorporates suggestions from the investor side.

- **Environment:** The environment is a silent stakeholder. SUSS can assess 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. SUSS takes environmental interests into consideration in its business practices.

The interest groups each have their own separate forums in which they articulate their interests. The identification and collection of interests also took place in different formats. We do not take a centralized approach to engaging stakeholders. In Company decision-making, the results of the exchange with stakeholders are considered as needed.

(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 Company who are in contact with these stakeholders.

(ESRS 2 SBM-2 45 c) SUSS maintains a close relationship with its key stakeholders, especially with customers, regularly implementing their suggestions in its products and processes. In our daily operations, we prioritize a customer-centric approach. Changes and adjustments made by SUSS based on stakeholder input are often not of a fundamental, strategic nature, nor are they primarily product-related. During the reporting year, the Management Board and Supervisory Board adopted an internal strategy for 2030, with sustainability as a key pillar. SUSS did not make any adjustments to its strategy or business model based on the perspectives of stakeholders during the reporting year. Furthermore, SUSS does not plan to make any adjustments to its business model due to the involvement of stakeholders in the foreseeable future. SUSS has been a long-standing partner for customers in the semiconductor industry, and we do not anticipate a significant shift in our relationship with stakeholders due to our business strategy in the near future.

(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) In its materiality assessment, SUSS identified the following topics as material from a material and financial perspective.

- **Climate, energy, emissions:** This topic primarily encompasses the impacts of climate change, energy use, and the associated emissions. The impacts occur throughout the value chain. Risks arise primarily from acute and chronic climate risks as well as higher energy prices. Positive impacts arise from conserving resources through the use of renewable energies (biogas, photovoltaics, solar energy, geothermal energy) and, in the medium term, limiting the impact of energy costs on the Company by generating electricity in-house. The business model of SUSS remains unaffected by these risks.
- **Sustainable products, innovation & technology, circular economy:** This topic includes improving the sustainability performance of SUSS equipment, the contribution of customer-oriented R&D activities, and the transition to a circular economy. The impacts are felt within the Company and among customers. SUSS creates opportunities through customer-specific product development, achieving sustainable production by avoiding or reducing the use of chemicals. By maintaining and taking back equipment, SUSS

contributes to the transition to a circular economy. Customers benefit from more sustainable production with the equipment. Risks arise from insufficient R&D activity. Customers may opt for a supplier change during the next technology upgrade or generational shift, which would reduce sales, gross profit, EBIT, and, at the same time, market share. The business model of SUSS is directly impacted by this issue and adjusted to it.

- **Employer attractiveness and employee satisfaction:** This issue summarizes the impact of SUSS on both potential and existing employees. Opportunities arise from high employee satisfaction that can positively impact work behavior (e.g., increased efficiency, fewer errors, and innovations). Risks arise from low employee satisfaction, which can lead to demotivation and negatively impact physical and mental health. The impacts only occur within the Company. The business model of SUSS is not directly impacted by this issue.
- **Training and further education:** The education and training of employees describes the development and safeguarding of employee knowledge. The impacts only occur within the Company. Risks arise from a lack of or outdated expertise, which can lead to declining employee satisfaction and competitiveness. Opportunities arise when well-trained personnel identify new growth opportunities and harness them for the Company's benefit. At the same time, the demand for external specialists decreases. The business model is directly impacted by this issue.

- **Diversity & inclusion, equal opportunities, non-discrimination:** SUSS believes that this set of issues is important for a successful corporate culture that is fair and open, as well as for employee satisfaction. The impacts only occur within the Company. Opportunities arise from the fact that all employees feel well-integrated and accepted at SUSS. Risks arise from the fact that, if the issue is not adequately addressed, employee retention may decline, leading to negative impacts on SUSS's economic performance due to employee turnover. The business model is directly impacted by this issue.
- **Human rights, responsible supply chain:** This topic encompasses the impact of SUSS in the upstream and downstream value chain, ranging from the protection and promotion of human rights to transparent and fair procurement. The impacts occur in the upstream value chain. Risks arise from the potential violation of human rights and environmental damage caused by SUSS suppliers. Inadequate oversight by SUSS can negatively impact customer supplier ratings and result in lost orders.

Opportunities arise within a company when its employees are positively impacted. SUSS control actions in the form of audits can improve the situation in the upstream value chain. The positive image boost can stabilize and improve customer relationships. The business model of SUSS is not directly affected by this issue.

- **Customer satisfaction, product quality:** In this topic, SUSS looks at customer satisfaction with SUSS equipment and services. The impacts are felt within the Company and among customers. The high quality of SUSS equipment and service, along with exceptional delivery reliability, result in exceptional customer satisfaction and ensure the success of SUSS. Conversely, inadequate quality, poor services, and failure to meet delivery deadlines can jeopardize customer relationships and the success of SUSS. The business model is directly affected by this issue.
- **Legal compliance and information security:** This topic includes incidents such as cyber-attacks, data loss or data blocking, the loss of confidential data, and legal violations in

general. This topic affects the entire SUSS value chain. Risks arise particularly from the economic damage caused by cyber-attacks as well as from legal violations and sanction risks. The business model is not directly affected by this issue. Violations of applicable law and non-compliance with internal compliance regulations can lead to further potential negative consequences. However, these risks can be minimized through various preventive measures.

The material impacts, risks, and opportunities identified in the materiality assessment are also highlighted in the individual chapters on the relevant ESRS E1 Climate Change, ESRS E5 Resource Use and Circular Economy, ESRS S1 Own Workforce, ESRS S2 Workers in the value chain, ESRS G1 Business conduct, and within the Company-specific standard of Customer Satisfaction and Product Quality in this Group Sustainability Statement.

(ESRS 2 SBM-3 48 b) In the reporting year, SUSS did not make any adjustments to measures due to the current and expected influences of the material impacts, risks, and opportunities on the business model, the value chain, the strategy, the decision-making, and the way in which it reacts to these influences.

(ESRS 2 SBM-3 48 c i) SUSS has identified how the Company's activities can have a significant impact on people and the environment in the following areas:

Environment

- **Climate, energy, emissions:** Global warming due to emissions. Negative consequences due to extreme weather events (heat, storms, cold). On the other hand, positive impacts arise from conserving resources through the use of renewable energies (biogas, photovoltaics, solar energy, geothermal energy).

Social concerns

- **Employer attractiveness and employee satisfaction:** Low employee satisfaction can lead to demotivation and negatively impact physical and mental health. On the other hand, flexible and individual working models (e.g., part-time work, working from home, flexitime) contribute to employee satisfaction and employer attractiveness.
- **Occupational safety & health protection:** Unsafe working conditions can lead to injuries and workplace accidents. By

proactively addressing the issue, employees have an elevated sense of safety and health due to the measures taken (e.g., the occupational health service).

- **Training and further education:** Lack of employee expertise due to insufficient resources in the training center. This lack of knowledge leads, for example, to mental overload and demotivation. The positive impacts are described in the section "Employer Attractiveness and Employee Satisfaction."
- **Diversity & inclusion, equal opportunities, non-discrimination:** Discrimination is a serious violation of human rights and can dramatically affect the well-being and motivation of the affected employees. As an international company, SUSS recognizes the importance of fostering diversity and inclusion to drive innovation, collaboration, and market position. Failure to integrate diversity can jeopardize a company's long-term success and image. Individual employees or groups may experience dissatisfaction due to a lack of pay transparency, which could negatively impact motivation and satisfaction. On the other hand, training concepts can raise awareness of diversity and inclusion. While the measures have a positive impact on the work environment, the need for additional measures to promote DE&I is not particularly high due to the existing positive corporate culture.

Corporate Governance

- **Human rights, responsible supply chain:** Similar human rights risks arise in the supply chain as they do at SUSS. Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) may not feel accepted/disadvantaged/discriminated against and perceive this as a violation of their human rights. A positive impact can be achieved through the Supplier Code of Conduct and control measures such as supplier surveys and audits. In this way, SUSS can help reduce the likelihood of human rights violations or environmental damage in the supply chain.
- **Customer satisfaction, product quality:** In relation to our customers, inadequate quality, reliability, or performance of our equipment can lead to customer dissatisfaction. Uncompetitive delivery times and failure to meet delivery deadlines can also have a negative impact on customer satisfaction. Opportunities for SUSS arise from meeting customer expectations in terms of quality, reliability, and equipment performance, ultimately leading to increased customer satisfaction. Opportunities arise from quick customer service and reliable error resolution. Great service can significantly enhance customer loyalty. A high level of product and service quality, in conjunction with a correspondingly high level of customer satisfaction, ensures a higher level of employee satisfaction and loyalty at SUSS. Competitive delivery times and meeting promised delivery dates are key to customer satisfaction.

- **Legal conformity, compliance, information security:** In the area of compliance and IT security, risks arise from cyber-attacks, data loss, or data blocking, as well as the loss of confidential data, which can have a negative impact on the Company and its employees. The loss of personal data may have significant consequences for those affected. Restrictions on access to internal IT systems may have an impact on SUSS suppliers and customers.

(ESRS 2 SBM-3 48 c ii) The impacts are due to SUSS's overall economic activity and are not based on its strategy or business model.

(ESRS 2 SBM-3 48 c iii) The time horizons for the impact can occur in the short term, medium term, and long term.

(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. Relating to emissions, the vast majority of material impacts are not caused by SUSS's business activities but rather arise in the upstream and downstream value chain. The information can be found in Section E1-6 of this report. The description

of the activities and the business relationships affected can be found in Disclosure ESRS 2 SBM-3 48 a.

(ESRS 2 SBM-3 48 d) The Company's material risks and opportunities have no current financial effect on the financial position, financial performance, or cash flows.

(ESRS 2 SBM-3 48 e) In our risk management, we regularly evaluate the material risks and the resulting expected short- and medium-term financial impacts. The Management Board and the operational management team continuously monitor the opportunities.

We have used scenario analyses to assess environmental risks and opportunities in the short, medium, and long term since 2024.

As of the reporting date of the reporting year, there are no significant investment or divestment plans in place.

The financing of strategic initiatives is secured by means of cash and cash equivalents, and no financial impact on its financial position, financial performance, or cash flows is expected from significant risks and opportunities.

(ESRS 2 SBM-3 48 f) The following estimates of the resilience of SUSS's business model are based on the climate scenario analysis carried out in 2024 and based on the recommendations of the Task Force on Climate-related Disclosures (TCFD).

Short-term measures

- **Improve infrastructural robustness:** Immediate reinforcement of existing equipment against extreme weather events such as storms or floods. Development and implementation of emergency plans: Development and implementation of detailed emergency plans and early warning systems to respond to immediate climatic events.

Medium-term measures

- **Implementing flexible operating models:** Adapting operational processes to enable flexibility in extreme weather conditions, such as adjusting work schedules during heat waves or introducing remote work options.
- **Technological adjustments and innovation:** Investing in technologies and research to adapt long-term operational processes to climate change, including the use of renewable energies and improved water management systems.

Long-term measures

- **Building comprehensive climate resilience:** Developing long-term strategies to minimize the impacts of climate change on the Company, including continuous review and adjustment of business models to predicted climate changes.
- **Strengthening cooperation and partnerships:** Fostering long-term partnerships with other companies, governments, and non-governmental organizations to develop joint resilience strategies and implement comprehensive solutions to climate-related challenges.

SUSS focused on environmental resilience in 2024 and will explore the potential for extending these topics to social and governance aspects.

(ESRS 2 SBM-3 48 g) Due to the initial application of the ESRS system, no changes in the material risks and opportunities can be identified compared to the previous reporting period.

(ESRS 2 SBM-3 48 h) The impact, risks, and opportunities arising from the information provided by the ESRS are stated in the disclosure ESRS 2 SBM-3 48 a. SUSS identified IROs in the Company-specific standard that are not covered by the ESRS. These were listed in the section "Customer satisfaction and product quality".

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

(ESRS 2 IRO-1 53 a) During the reporting year, the materiality assessment process focused on business activities, business models, business relationships, and the value chain of SUSS and its stakeholders. Current and potential investors, as well as other financial players, suppliers, customers, employees, research institutes, and cooperation partners, are the most important stakeholders for SUSS. Stakeholders are involved through a broad-based approach using a variety of formats. This encompasses a wide range of activities, from research and evaluating stakeholder statements to conducting interviews and workshops. During the reporting year, SUSS primarily engaged stakeholders by representing their interests through the Company's departments with whom they regularly interact.

The SUSS Group has identified the key sustainability issues through a comprehensive, multi-step process. The outcome of this multi-step process is a comprehensive understanding of all key topics. The sustainability reporting of companies in our sector was initially analyzed to identify potentially material sustainability issues. At the same time, the European Sustainability Reporting Standards (ESRS) were applied. Based on these analyses, a list

of potentially material sustainability issues was drawn up. SUSS has defined impacts, risks, and opportunities in relation to the identified sustainability issues. Impacts include positive and negative, actual and potential, and short and long-term effects of business activities on the environment, society, and/or human rights. Actual and potential risks and opportunities 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. The financial materiality was defined on a monetary scale.

To identify and evaluate the material impacts, risks, and opportunities, a validation was conducted in collaboration with the department heads. This took place as a conversation and based on guidelines. The departments also assessed the significant impacts, risks, and opportunities in internal workshops, and the results were compiled in the outlined process.

(ESRS 2 IRO-1 53 b) In the year of its initial application, 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, we consistently engaged with stakeholders, both directly and indirectly, to ensure that their interests were accurately and adequately represented.

(ESRS 2 IRO-153 c i) In the reporting year, SUSS did not consider any connections between its impacts and dependencies and the risks and opportunities that arise from the impacts of these dependencies.

(ESRS 2 IRO-1 53 c ii) The assessment resulted in a materiality rating for each impact, risk, and opportunity. We used threshold values to differentiate between significant and insignificant topics in terms of their impact, risks, and opportunities.

The materiality of the impact was determined using four scales.

1. **Extent:** What is the current severity of the impact? Scale: From minimal to absolute
2. **Scope:** How widespread are the impacts? Scale: From limited to absolute/global
3. **Reversibility:** Can the initial state be restored before the impacts take place? Scale: From relatively simple to irreversible
4. **Probability:** How likely is it that the impacts will occur? Scale: Very low ($0 \leq 5\%$) to very high ($50 \leq 100\%$)

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 ($0 \leq \text{€}0.5 \text{ million}$) to critical ($\text{€}20.0 \leq \text{€}100.0 \text{ million}$)
2. **Probability of occurrence:** What is the likelihood of this event happening? Scale: From very unlikely ($0 \leq 5\%$) to very likely ($50 \leq y$)

Sustainability matters can be material from an impact perspective, from a financial perspective, or from both perspectives.

During the reporting period, SUSS conducted a validation of the materiality assessment. A discussion was held with all department heads whose areas of responsibility encompass the material impacts, risks, and opportunities, who operate the corresponding management systems for monitoring, and who are involved in reporting the key figures. We constructively discussed the previous assessment of financial and material materiality. The requirements and expectations of external and internal stakeholders were also evaluated. Where necessary, adjustments were made and documented accordingly. As this validation did not result in any significant changes, all material topics were confirmed. The results were reviewed and approved by the Management Board of SUSS MicroTec SE and presented to the Supervisory Board.

Following the materiality assessment, the financial risks and impacts are discussed in the quarterly risk management committee. Known risks are appropriately acknowledged, and new topics are included. To determine the materiality of the impact and financial materiality, points were assigned to each risk based on their classification. To determine the materiality of the impact, a threshold of 2.67 (on a scale of 1 to 5) was established. On a scale of 1 to 5, a threshold of 2.00 was chosen for financial materiality.

(ESRS 2 IRO-1 53 c iii) 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.

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. As new risks were revealed from the double materiality, these were incorporated into the Group risk inventory.

(ESRS 2 IRO-1 53 d) SUSS identified all topics with potentially material impacts, risks, and opportunities according to the process already described. The logic for scale selection was adopted from the Group risk management system. The scale for financial materiality was adopted directly from the Group risk management system. The decisions on the prioritization of risks and opportunities that could have financial impacts were reached by totaling the points for both dimensions as calculated using this procedure.

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 e) SUSS has fully incorporated the sustainability risks identified through the double materiality assessment into the Group risk management system. The sustainability risks identified have been incorporated into the assessment of the general risk profile and risk management processes.

(ESRS 2 IRO-1 53 f) The process for identifying impacts, risks, and opportunities and the opportunities identified through this process are not systematically incorporated into the Company's general management process at present.

(ESRS 2 IRO-1 53 g) The double materiality assessment is the systematic methodology, that is, the rule-based procedure through which SUSS identifies the input parameters for the assessments of material topics. This refers to the data sources, the scope of the procedures covered, and the degree of detail of assumptions. Various procedures were applied for the purpose of data collection. These included reviews of documents (policies, manuals, process documentation, work instructions), system extract assessments, operational procedures, and (guide-line-based direct and indirect) interviews. The fundamental concept of the materiality assessment is derived from the goals

for the assessment of financial materiality and impact materiality as defined in ESRS 1 Section 3 and the corresponding Application Requirements.

In the double materiality assessment, a foundation encompassing all topics that could be material to SUSS was established by preparing and progressively expanding a list of topics. This list was then condensed by identifying related topics and delimited through the involvement of stakeholders and internal stakeholder representatives for the topics material to SUSS. The list of impacts, risks, and opportunities encompassed 16 topics, nine of which were assessed to be material. In this context, the SUSS ESG team identified all procedures that are material to the Company through either individual departmental representatives or other stakeholder representatives.

The information on the degree of detail used in assumptions required by the ESRS represents the contributions of the individual stakeholders regarding the topics and sub-topics and thus the corresponding procedures and processes the Company adheres to and employs. The degree of detail of these processes is therefore determined by the representation of the stakeholders who have contributed the topics and the underlying assumptions to the process in an appropriate manner. SUSS has included the data sources cited by stakeholders where doing so appeared appropriate for the purposes of the assessment. Since the double materiality assessment is carried out on the basis of these

individual qualitative contributions, the degrees of detail cannot be precisely delimited and can only be identified, documented, and disclosed subject to a disproportionately high degree of effort. The scope of the procedures covered cannot be meaningfully delimited either. SUSS has no cause to believe that not all procedures that are material to SUSS have been addressed in an appropriate manner.

(ESRS 2 IRO-1 53 h) In the 2024 fiscal year, SUSS conducted a review of the existing materiality assessment and adapted the assessment to conform to the expanded requirements of the ESRS by including additional topics. The next review of the materiality assessment will be conducted in 2025.

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

(ESRS 2 IRO-2 59) Material information related to risks and opportunities has been compiled at SUSS through contact with the departments and contact persons within the Company. These departments monitor the material operational and strategic risks and opportunities for the Company. They report on these to the Group risk manager and provide their reports to other Group departments. These reports from the intra-Group reporting system are the key sources serving to identify information related to the risks and opportunities classified as material. In addition, SUSS established a double materiality assessment in 2023 which served to identify impacts, risks, and opportunities on a broader basis. A multi-stage procedure was implemented to facilitate this in conjunction with the existing sources and processes. Guideline-based interviews were conducted with stakeholders within the Company to validate and supplement the risks and opportunities identified. The aspect of impacts was also systematically included through this process. As such, there are two established procedures through which SUSS identifies, collects, and assesses information related to the impacts, risks, and opportunities that are material to the Company.

The determination of which topics are material was made in reference to the thresholds defined in Disclosure ESRS 2 IRO-1 53 c ii.

Disclosure ESRS 2 MDR-P: Policies adopted to manage material sustainability matters

(ESRS 2 MDR-P 65 a) During the reporting year, SUSS pursued a policy regarding the sustainability matters classified as material. The main objectives of the policy were:

- **Net zero emissions by 2030:** SUSS aims to achieve net zero emissions by 2030 and has defined multiple actions to facilitate this. This objective addresses material impacts and risks in the area of climate, energy, and emissions, mainly in terms of the risks associated with climate change and the impacts of SUSS's energy consumption. The monitoring process for energy flows is carried out through the energy management system. The ESG manager and the ESG core team implement the actions for reducing emissions and maintaining the emissions inventory.
- **Employer attractiveness:** In the interest of continuing to produce cutting-edge technology with a highly qualified employee base, SUSS seeks to position itself as an attractive employer. This objective was chosen in order to inspire

long-term employee loyalty to SUSS and to present SUSS to potential employees as an attractive employer. This objective addresses material impacts, risks, and opportunities in the area of the Company's own workforce. The HR department oversees the implementation of individual actions.

- **Responsible supply chain:** SUSS also hopes to increasingly involve its own supply chain in its sustainability efforts. The policy for the "responsible supply chain" objective encompasses a range of operational actions that aim to contribute to greater transparency in regard to the supply chain as well as to participation from suppliers, such as through the Supplier Code of Conduct. This objective was formulated in the interest of better understanding SUSS's impacts within its own supply chain, risks for employees in the supply chain, and environmental impacts in the upstream value chain. The implementation of actions is overseen primarily by Purchasing and customer accounts and is discussed within the ESG core team.

Improvement of the sustainability performance of individual products and operational initiatives to reduce the impacts of SUSS's business activities are managed by the responsible departments on a decentralized basis. The list of individual actions can be found in Disclosure ESRs 2 MDR-A.

(ESRS 2 MDR-P 65 b) During the reporting period, the policy applied to the SUSS Group in all geographic regions and pertained to the Company's own employees, customers, and suppliers.

(ESRS 2 MDR-P 65 c) The policy is supported by various objectives that have been implemented by the departments with the approval of the responsible management level and the Management Board.

(ESRS 2 MDR-P 65 d) SUSS did not participate in third-party initiatives that the Company had committed to respecting as part of the implementation of its policy during the reporting year. No third-party standards taken into account by SUSS were applied either.

(ESRS 2 MDR-P 65 e) Various objectives were defined in the course of formulating the policy. The perspectives of stakeholders were taken into account in the selection and development of individual initiatives.

(ESRS 2 MDR-P 65 f) The Management Board of SUSS has communicated the objectives and core elements of the policy to all employees in the context of all-hands meetings.

Disclosure ESRs 2 MDR-A: Actions and resources in relation to material sustainability matters

(ESRS 2 MDR-A 68 a-c) During the reporting period, SUSS initiated and continued key actions that could serve to prevent, mitigate, or eliminate actual or potential impacts and to address risks and opportunities. Actions relevant to the management of material impacts, risks, and opportunities were defined for the following topics.

List of key actions taken in the reporting year and planned for the future (ESRS 2 MDR-A 68)	Description of the scope of the key actions (i.e. coverage in terms of activities, upstream and/or downstream value chain, geographies and affected stakeholder groups) (ESRS 2 MDR-A 68 b)	Time horizons until completion of the key action (ESRS 2 MDR-A 68 c)
Area climate, energy & emissions		
Develop a net-zero pathway for Scope 1-3, with target achievement in 2050	Group-wide definition of measures and milestones on the path to net-zero emissions for the next three years; concept development for the accounting of greenhouse gases Scope 1-3 Carrying out a climate scenario analysis Affected stakeholder group: Own employees, suppliers	2025
Saving energy, waste and water	Germany-wide switch to LED lights in offices/production buildings; building refurbishments Affected stakeholder group: Own employees	2024
100% electricity from renewable energies at all locations	Switch to 100% electricity from renewable energies in Taiwan Affected stakeholder group: none	2024
Expansion of the charging infrastructure	Further expansion of the charging infrastructure at the Sternenfels/Garching sites Affected stakeholder group: none	2024
Concept development for a 100% CO ₂ -neutral heat supply	Germany-wide development of a concrete timetable for the switch to 100% CO ₂ -neutral heat supply Affected stakeholder group: none	2024
Determination of the product carbon footprint for a pilot project	Evaluation of software solution, consideration of CO ₂ e when selecting suppliers for new parts, CO ₂ e estimates for the Bill of Materials (BOM), assumptions on customer use cases, etc. Affected stakeholder group: Suppliers, customers	2026
Determination of the product carbon footprint for all current systems (at least orderable until 2029)	Group-wide concept development for calculating the product carbon footprint Affected stakeholder group: none	2026
100% emission-free vehicle fleet	Group-wide, gradual expansion of the vehicle fleet with fully electric drives Affected stakeholder group: Own employees	2027

Continuation ↓

Area sustainable products, innovation & technology, circular economy

Mask aligners use environmentally friendly LED technology (instead of the previous mercury vapour lamp)	Production of mask aligners equipped exclusively with environmentally friendly LED technology Affected stakeholder group: Suppliers, customers	2025
Sustainable procurement and utilisation of renewable resources	Definition of requirements and criteria for sustainable procurement e.g. increasing the proportion of recycled plastic in plastic packaging and films Affected stakeholder group: Suppliers	2025

Area employer attractiveness, employee satisfaction

Increase employee satisfaction	Group-wide introduction of an employee engagement score that is collected as part of quarterly pulse checks Affected stakeholder group: Own employees	2024
Achieving a fluctuation rate of $\leq 8\%$ ¹	Development of a Group-wide system of key figures to record employer attractiveness, including a comparison with competitors; Conduct an initial survey and initiate improvement measures Affected stakeholder group: Own employees	2024
Analysis of quarterly pulse checks	Analysis of quarterly pulse checks Affected stakeholder group: Own employees	2024

Area diversity & inclusion, equal opportunities, non-discrimination

Increasing the proportion of women in the workforce and in management positions ²		
Proportion of women at 1st level below of the Management Board 36%	Continuation of current recruiting measures	
Proportion of women at 2nd level below of the Management Board 36%	Affected stakeholder group: potential employees	2024

¹ The target fluctuation rate of $\leq 8.0\%$ was set before the introduction of the CSRD and only relates to Germany.

² The target refers to SUSS MicroTec SE. We will be continuing the current target, which is described in the Corporate Governance Declaration, until 2027. SUSS aims to establish a Group-wide objective as of 2028 at the latest. In contrast to the disclosures related to SUSS MicroTec SE, ESRS S1-9 paragraph 66 contains a disclosure for the SUSS Group's senior management level.

Continuation ▼

Area occupational health & safety

Achieve a Global Lost Time Injury Rate ≤ 3.7	Further expand occupational safety measures; report near-accidents in order to derive preventive measures Affected stakeholder group: Own employees	2024
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Area training and education

No operational target has yet been defined for 2024

Area responsible supply chain

Agreement of a code of conduct with existing suppliers	Contacting existing suppliers to obtain confirmation of the Code of Conduct. Affected stakeholder group: Suppliers	2024
Inclusion of sustainability criteria in the supplier selection process	The following criteria are checked: - Compliance with the Code of Conduct - ISO 14001 (environmental management system) certification - Appointment of a sustainability manager Affected stakeholder group: Suppliers	2025
Conducting audits on human rights and environmental protection	SUSS audits are used to verify compliance with standards and guidelines to ensure that all business partners fulfil their obligations with regard to human rights and environmental protection. Affected stakeholder group: Suppliers	2024
Abstract risk analysis: location, sourcing, sustainability, human rights	SUSS carries out a risk analysis to identify potential risks. Criteria such as geographical location, dependence on a supplier, acceptance of the code of conduct and creditworthiness are assessed by Kreditreform. Affected stakeholder group: Suppliers	2024

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Continuation ▼

Area legal conformity, compliance and information security

No cases of corruption and bribery	Continuation of regular preventive measures Affected stakeholder group: Own employees	2024
100% participation rate of all employees in compliance and cyber security trainings	Training for all employees Affected stakeholder group: Own employees	2024

Area customer satisfaction, product quality

No operational target has yet been defined for 2024	Customer satisfaction survey after every service call; major customer satisfaction survey of all key customers every four years Affected stakeholder group: Customers	2024
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(ESRS 2 MDR-A 68 d) During the reporting year, SUSS was not aware of any stakeholders who had been harmed by actual material impacts. As such, no actions with the objective of providing remedy for such stakeholders were taken.

(ESRS 2 MDR-A 68 e) SUSS provides information on the progress of objective attainment for the actions and objectives in effect during the reporting year in the topical standards.

(ESRS 2 MDR-A 69) No significant operational expenditures (OpEx) or capital expenditures (CapEx) were incurred in conjunction with the implementation of the actions outlined in Disclosure ESRS 2 MDR-A 68 a during the reporting period.

Disclosure ESRS 2 MDR-M: Metrics in relation to material sustainability matters

(ESRS 2 MDR-M 75; 77) All of the metrics that SUSS tracks in regard to the effectiveness of its actions to address material sustainability matters on the basis of Company-specific principles are listed and presented in the table below. The table also provides descriptions of methods and significant assumptions as well as definitions of metrics where appropriate. The measurement of metrics has not been validated by any department other than the external departments responsible for quality assurance.

Parameter	Metric and significant assumptions, including limitations (ESRS MDR-M 77 a)	Metric and significant assumptions, including limitations (ESRS MDR-M 77 c)
Develop a net-zero pathway for Scope 1-3, with target achievement in 2050	Action plan that shows a transformation path for SUSS.	-
Saving energy, waste and water	Information for employees in production and offices	-
Share of electricity from renewable energies	Conversion of the Group electricity contract	-
Charging infrastructure	Development of a charging infrastructure for vehicles to operate the vehicle fleet	-
Concept development (for a 100% CO ₂ -neutral heat supply)	Concept development (Germany)	-
Determination of the product carbon footprint for a pilot project	Development of a metric	-
Determination of the product carbon footprint for all current systems (at least orderable until 2029)	Development of a metric for the portfolio	-
100% emission-free vehicle fleet	Procurement of zero-emission vehicles	100%
100% mask aligners use environmentally friendly LED technology	Conversion of the Mask Alignern	100%
Sustainable procurement and utilisation of renewable resources	Conversion of the purchasing processes	-
Employee Engagement Score	Development of an Employee Engagement Score metric	≥ 23%
Fluctuation rate		≤ 8% ¹
Proportion of women in management positions ²		Proportion of women at 1st level below of the Management Board 36% Proportion of women at 2nd level below of the Management Board 36%

¹ The target fluctuation rate of ≤ 8.0% was set before the introduction of the CSRD and only relates to Germany.

² The target refers to SUSS MicroTec SE. We will be continuing the current target, which is described in the Corporate Governance Declaration, until 2027. SUSS aims to establish a Group-wide objective as of 2028 at the latest. In contrast to the disclosures related to SUSS MicroTec SE, ESRS S1-9 paragraph 66 contains a disclosure for the SUSS Group's senior management level.

Continuation ▼

Parameter	Metric and significant assumptions, including limitations (ESRS MDR-M 77 a)	Metric and significant assumptions, including limitations (ESRS MDR-M 77 c)
Global Lost Time Injury Rate		≤ 3,7
Training and education: No operational target has been defined for the reporting year		–
Coverage of suppliers with a sustainability performance rating		–
Purchasing volume covered by the Code of Conduct		At least 65%
Implementation of regulatory IT security requirements in the supply chain		–
Cases of corruption and bribery		No cases
Participation rate of all employees in compliance and cyber security trainings		100%
Customer satisfaction, product quality: Customer satisfaction with service operations		At least 80%

Disclosure ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets

(ESRS 2 MDR-T 79 a) The Company's progress towards the adopted targets is tracked within the SUSS Group. Progress is reviewed by the corresponding committees on the basis of the defined metrics. Developments are collected and are presented and discussed by the SUSS ESG core team at regular two-month intervals.

(ESRS 2 MDR-T 79 b) SUSS has defined measurable, time-bound, outcome-oriented targets in regard to material impacts, risks, and opportunities. A precise description of the targets can be found in ESRS 2 MDR-T 80.

(ESRS 2 MDR-T 79 c) As SUSS is reporting on its policy objectives for the first time, overall progress towards the adopted targets over time cannot be disclosed yet.

(ESRS 2 MDR-T 79 d) SUSS has adopted targets for its actions and initiatives, which are reviewed at regular intervals in regard to appropriateness, degree of target attainment, and effectiveness in addressing the material impacts, risks, and opportunities. This evaluation is carried out by reviewing progress towards the adopted targets and assessing the effectiveness of target attainment in regard to the material impacts, risks, and opportunities within the ESG core team.

(ESRS 2 MDR-T 79 e; 80 h) The results of the materiality assessment were taken into account in the definition of targets. The materiality assessment was carried out on the basis of dialog with stakeholders (see section ESRS 2 SBM-2).

(ESRS 2 MDR-T 80 a-f; j) The effectiveness of SUSS's policies is tracked using the following targets.

ESRS Standard	Sustainability aspect (ESRS 2 MDR-T 80 c)	Baseline value (Base year) (ESRS 2 MDR-T 80 d)	Target value (Target year) (ESRS 2 MDR-T 80 b; e)	Milestones (Year) (ESRS 2 MDR-T 80 e)	Method & assumption for defining the objectives (ESRS 2 MDR-T 80 f)	Performance achieved in the previous periods (ESRS 2 MDR-T 80 j)
ESRS E1	Scope 1 und 2 (Market-based)	4.482 tonnes of CO ₂ e ¹ (2022) [^]	0 tonnes of CO ₂ e (2030)	1.491 Tonnen CO ₂ e (2024)	SUSS bases its targets on the European Green Deal, which aims to make the EU climate-neutral by 2050.	–66,7% compared to the base year
ESRS S2	Code of Conduct accepted by suppliers	36,0 % (2022) [^]	> 65,0 % (2024)	58,0 % (2024)	There are no assumptions for the definition of targets and the calculation of supplier coverage through measures.	+22 percentage points to the base year
ESRS G1	Compliance training participation rate	100% (2024)	100% (2024)	98,0% (2024)	Internal compliance regulations	The target value was undershot by 2 percentage points.
ESRS S1	Employee Engagement Score	38,0% (2024)	≥ 23,0% (2024)	Annual target value	Benchmark analyses	Target was exceeded by 15 percentage points.
ESRS S1	Reportable accidents at work	5,0 (2023) [^]	≥ 3,7 (2024)	0,96 (2024)	Benchmark analyses	Target value was achieved and undercut by a ratio of 2.74
ESRS S1	Women's quota for the first and second management levels at SUSS Microtec SE	1st level 36,4% 2nd level 25,0% (2022) [^]	Percentage of women at levels 1 & 2 below the Management Board 36,0% (2027)	1st level 40,0% 2nd level 50,0% (2024)	SUSS bases its quota of women at the first and second management levels on the "Gesetz für die gleichberechtigte Teilhabe von Frauen und Männern an Führungspositionen in der Privatwirtschaft und im öffentlichen Dienst"	Target for the first level was exceeded by 4 percentage points and for the second level by 14 percentage points
ESRS S1	Fluctuation rate	Value collected internationally for the first time, therefore not available.	≤ 8,0% ² (2024)	13,0% (2024)		Target value of the first was exceeded by 5 percentage points

¹ Including the discontinued MicroOptics segment

² The target employee turnover rate of ≤ 8.0% was defined before the rollout of the CSRD and applies only to Germany. In terms of target achievement, the turnover rate in Germany was 9.6% in 2024 (previous year: 9.5%).

(ESRS MDR-T 80 g) The targets related to environmental aspects are not based on scientific evidence.

(ESRS MDR-T 80h) The results of the materiality analysis were taken into account when setting the targets. The materiality analysis was carried out on the basis of the dialog with stakeholders (see section ESRS 2 SBM-2).

(ESRS MDR-T 80 i) The targets have not been changed since their adoption. As such, there have also been no changes to the underlying measurement methods.

Environmental
ESRS E1 Climate Change
Governance

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

(ESRS E1 GOV-3 13) Sustainability targets are integrated into both short-term variable remuneration (short-term incentive, or STI) and long-term variable remuneration (long-term incentive, or LTI). This served to create incentives to take social and ecological matters into account and integrate sustainability into corporate governance. Sustainable action is an integral part of SUSS's corporate strategy that safeguards the future social and economic viability of the Company. 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 while striving to create value for SUSS's customers, employees, and shareholders, as well as the environment as a whole. Specific and measurable ESG targets derived from the corporate strategy are included in both short-term and long-term variable remuneration.

This part of the STI is measured by the achievement of the non-financial sustainability target, which has a total weighting of 15 percent. The sustainability target is composed of up to two non-financial performance criteria related to environmental, social, and governance performance ("ESG performance criteria") that are derived from SUSS's sustainability strategy. The inclusion of sustainability in the STI reflects SUSS's ambition to provide targeted incentives for the implementation of the sustainability components of its comprehensive (overall) corporate strategy. SUSS thereby highlights its focus on viewing its corporate responsibility holistically and drives long-term corporate success. Each year, the Supervisory Board, at its own discretion, defines up to two equally weighted ESG performance criteria underlying the assessment of the sustainability target, which it selects from the following categories:

Category	ESG-Aspects
Environmental	- Reduction of CO ₂ e emissions
	- Optimisation of the use of resources
	- Reduction of waste
	- Circular economy

Before the start of a fiscal year, the Supervisory Board sets ambitious targets for the ESG performance criteria. 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 must be made between quantitative and qualitative targets. Qualitative criteria that cannot be measured exactly must only be used in exceptional cases; in

these cases, the Supervisory Board shall ensure that the qualitative criteria are definitely verifiable and stand up to scrutiny in accordance with the explanatory statement of the German Corporate Governance Code.

For the 2024 fiscal year, the aim for the short-term variable remuneration is to create a foundation for the Group's "net-zero roadmap" by developing an accounting approach for greenhouse gases and an approach to calculating the product carbon footprint (including Scope 3) that addresses the necessary processes, responsibilities, and technical and organizational requirements. The environment-related share of the short-term variable remuneration is 7.5 percent, with an overall ESG share of 15 percent of the short-term variable remuneration. The long-term variable remuneration aims to reduce the CO₂e footprint and to calculate the product CO₂e footprint for each product group on a long-term basis. The ESG share of the long-term variable remuneration is 25 percent. Both the short-term and long-term variable remunerations aim to contribute to the "net-zero" emissions reduction target for Scopes 1 and 2 by 2030. This serves to incorporate the objectives from Disclosure Requirements E1-4 into the targets for Management Board remuneration.

Strategy

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

(ESRS E1-114) 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 improving the CO₂e footprint of our customers. With the support of our systems, semiconductor companies can manufacture ever more powerful and energy-efficient products, which improves the energy balance of many electronic end devices such as cellphones. We therefore strive to improve our equipment's throughput, energy efficiency, and material consumption through innovations and continuous improvements. Our responsibility extends from the development, component purchasing and production of our systems through to the buy-back, reconditioning, and sale of used systems by our subsidiary SUSS MicroTec ReMan GmbH in the spirit of the circular economy. Second, we are continuously working to make our own production and administration activities more energy-efficient and less resource-intensive.

The SUSS Group's transition plan aims to limit global warming and achieve net-zero emissions (Scopes 1 and 2) by 2030. More than 95 percent of SUSS's emissions are indirect Scope 3 emissions that originate from our upstream and downstream value chain. In the future, portfolio-specific decarbonization approaches will be iteratively developed on the basis of the SUSS Group's overarching decarbonization tools. This requires calculation of the CO₂e footprint of the SUSS product portfolio. An approach for this was developed during the 2024 reporting year.

The transition plan (Scopes 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 E1-116 a) SUSS aims to contribute to the implementation of the Paris Agreement. SUSS contributes to this objective by setting environmental targets (e.g., reducing CO₂e emissions, improving energy efficiency, obtaining electricity from renewable energy sources, optimizing resource use, reducing waste, developing environmentally friendly technologies, equipment, and products) and implementing action plans based on these targets. SUSS is committed to the Paris Agreement's 1.5-degree target and aims to achieve net-zero emissions (Scopes 1 and 2) by 2030.

(ESRS E1-116 b) The material decarbonization levers for Scopes 1 and 2 have been identified, with new solutions and new generations of equipment systematically documented in the product development process. Specifically, the product manager formulates the desired specifications required for the desired market success, also with regard to the environment and occupational health and safety. In addition to the technological component, the further consumption of resources also plays an important role. This, for example, concerns special, highly developed photo resists that are applied to surfaces. By reducing the consumption of these resists and other chemicals in our coater and development machinery, we will be able to protect the environment and reduce our customers' production costs. The highly sensitive photo resists that are used for our coaters usually contain photochemical compounds that are sensitive to the environment and entail high costs and energy consumption for manufacturing and disposal. In the further development of our coaters, we constantly strive to optimize the applied processes regarding the quantity of coating that is used. In our inkjet printer business, which we assign to the Coating Solutions product line, we produce and sell semi-automatic and fully automatic devices for inkjet printing-based coating processes. This inkjet process, in which a protective resist is applied only to specific areas of a substrate,

can achieve average reductions in the consumption of process chemicals of up to 40 percent compared to conventional full-surface coating processes. In the Photomask Solutions segment, we are also working on applications for cleaning wafers, initially for MEMS applications. Based on our know-how in photomask cleaning, we have developed a much more sustainable solution compared to today's products. Hazardous chemical substances are replaced by highly effective and significantly more environmentally friendly solutions.

Levers for decarbonization by 2030

In order to reduce Scope 1 emissions by 2030, options are currently being evaluated for converting energy sources to low-emissions alternatives. A plan for doing so will be developed by the end of 2025, and implementation is scheduled for 2027. This plan represents the most important action for reduction in regard to Scope 1 emissions.

Another lever for the decarbonization of Scope 1 emissions is the conversion of the vehicle fleet to e-mobility. SUSS aims to accomplish this by 2027.

In terms of Scope 2 emissions, the transition to green electricity in Germany and the Netherlands, as well as at the main location in Taiwan since April 2024, is already proving effective. As such, our activities relating to Scope 2 emissions are currently focused on increasing energy efficiency. The light sources at all three

production sites are gradually being replaced with energy-efficient LED light sources. 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.

The installation of a photovoltaic system at the Sternenfels location is planned for the period from 2025 to 2027. Due to the existing use of green electricity at SUSS locations (since 2024 at the main location in Taiwan), there is currently no CO₂e impact on

the carbon footprint from these sources under the current circumstances. The action serves to reduce power consumption at the location.

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

(ESRS E1-116 c) Implementation of the actions described above for the achievement of net-zero emissions by 2030 will require significant operational expenditures (OpEx) and capital expenditures (CapEx); the following overview outlines the actions defined thus far and is not yet complete in regard to the attainment of the target of net-zero emissions by 2030.

Allocation of funds	(Actual)	(Plan)	
	2024	2025–2027	2028–2030
Capital expenditure			
Photovoltaic systems		350,000 €	
Energy source transition		450,000 €	200,000 €
Infrastructure for e-charging stations		100,000 €	
Operational expenditure			
Energy efficiency measures for buildings and technology	158,000 €	600,000 €	600,000 €

SUSS aims to achieve a reduction of Scope 1 emissions with its capital expenditures and operating expenditures, which represents a significant contribution to the emission pathway for 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 these and with SUSS's products do not jeopardize the achievement of the emissions reduction targets.

(ESRS E1-1 16 e) SUSS pursues the objective of reducing and preventing CO₂e emissions with its CapEx and OpEx plans. Further details can be found in the "EU Taxonomy" section.

(ESRS E1-1 16 f) In addition, there are no coal, oil, or gas-related economic activities at SUSS.

(ESRS E1-1 16 g) SUSS is not excluded from the EU Paris-aligned Benchmarks.

(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.

(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:

- Conversion to green electricity at production locations (since April 2024 at the main location in Taiwan)
- Construction of e-charging stations at German locations
- Introduction of electric vehicles

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 during the period from January to July 2024 using the guidelines

of the Task Force on Climate-related Disclosures (TCFD). An external service provider was tasked with 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 in order 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, and 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 Company.

(ESRS E1SBM-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)
- Long-term time horizon (2040 to 2050)

(ESRS E1SBM-3 AR 19 c) The following material climate-related risks have been identified; in this context, only the low-emissions scenario has been taken into account for transitory risks, and only the high-emissions scenario has been taken into account for physical risks. This is because the implementation of stricter emissions reduction measures is most likely in the low-emissions scenario. In contrast, the physical risks are the most severe in the high-emissions scenario. A more detailed description of the two scenarios can be found in section ESRS E1SBM-3 19b.

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 innovation will be necessary to deal with these challenges.
- **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 high-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:

- The 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.

(ESRS E1SBM-3 AR 8 b) In the following, we describe the short-, medium-, and long-term actions SUSS can take in regard to the transitory and physical risks identified in order to adapt its policy and business model to climate change.

Short-term actions:

- **Proactive product development and technological upgrades:** Investments in more environmentally friendly technologies and products that meet or exceed regulatory requirements. The goal here is to minimize compliance costs and open up new markets.
- **Training and process optimization:** Employee training in sustainable practices and the optimization of operational processes to increase efficiency and reduce emissions. This serves to reduce the risk of penalties.
- **Careful investment planning and technology selection:** Prioritization of technologies with modular or scalable characteristics in order to minimize financial burdens and prevent bad investments.
- **Increases in efficiency:** Implementation of actions to improve energy efficiency in existing processes in order to avoid cost-intensive ad hoc technological upgrades.
- **Location selection and building standards:** Review of location selection for new facilities and adaptation of building standards in order to increase the resilience of buildings and infrastructure in regard to extreme weather conditions.
- **Early warning systems and emergency plans:** Launch of early warning systems and preparation of emergency plans for rapid and effective responses to extreme weather events in order to minimize damage.

Medium-term actions:

- **Flexible business model and market observation:** Development of an adaptable business model that enables rapid responses to regulatory changes. Ongoing observation of regulatory developments ensures that the Company always remains compliant.
- **Integration of risk-sharing clauses:** Adoption of contractual clauses that distribute regulatory risks between the Company and its partners (suppliers, customers) in order to ensure financial stability.
- **Flexible use of technology and training:** Development of strategies for flexible adaptation to new technologies and training for employees to ensure that these can be used and maintained efficiently.
- **Partnerships and subsidies:** Development of strategic partnerships and active pursuit of subsidy programs for financial support and risk mitigation.
- **Infrastructural adaptations and flexible business models:** Strengthening existing structures and adapting business models so that disrupted operations can be dealt with in a flexible and efficient manner.
- **Insurance coverage and risk transfers:** Revision of insurance policies to ensure comprehensive protection against financial losses and utilization of outsourcing options for critical functions in order to mitigate risks.

Long-term actions:

- **Insurance solutions and acceptance strategy:** Taking out long-term insurance policies against regulatory risks in order to minimize financial losses. A strategy will also be developed for accepting unavoidable regulatory risks and dealing with them effectively.
- **Sustainable innovation and competitive advantages:** Continuous investment in R&D promotes sustainable innovation, increases the value of the Company, and serves to position the Company as a leader in the field of environmental responsibility.
- **Planning for unavoidable costs:** Long-term financial planning that takes unavoidable costs into account, such as by accumulating reserves or adjusting budgets.
- **Long-term financial strategy:** Development of a comprehensive plan for dealing with transition costs that mitigates risks and puts the Company on a sustainable and financially resilient path.
- **Acceptance of residual risks and budgeting:** Recognition that not all risks can be fully averted and creation of special budgets for covering unavoidable damage and losses.
- **Sustainable adaptation strategies and monitoring:** Development of long-term adaptation strategies to cope with climate change and implementation of a system for continuous monitoring and assessment in order to review and optimize the effectiveness of actions on a regular basis.

SUSS will reconcile the identified actions with actions for climate change adaptation, risk mitigation, and exploitation of opportunities that are already in effect and make adjustments where necessary. This serves to pursue the objective of improving SUSS's strategic resilience.

Management of Impacts, Risks, and Opportunities

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

(ESRS E1 IRO-1 20 a AR 9) In the course of the materiality assessment, we identified the following impacts and risks related to climate, energy, and emissions:

Topic	Description	IRO	Value chain	Time frame
Climate, energy and emissions	Global warming due to emissions. Negative consequences of extreme weather events (heat, storms, cold).	Negative impact	Entire value chain	Short, medium and long term
Climate, energy and emissions	Conservation of resources through the use of renewable energies (biogas, photovoltaics, solar energy, geothermal energy).	Positive impact	Within the company	Short, medium and long term
Climate, energy and emissions	Higher costs in the event of storm damage and supply to buildings due to storms or heat.	Risk		Short and medium term
Climate, energy and emissions	Rising energy costs	Risk		Short and medium term

Emissions contributing to global warming are generated in the context of the manufacture of purchased goods, production, logistics, and during the use phase of products. These pertain to the entire value chain and can have a negative impact on the environment in the short, medium, and long term.

The use of renewable energy makes it possible to achieve a positive impact at the Company in the short, medium, and long term. The use of photovoltaics at the German production location in Sternenfels is currently under review and is expected to be implemented in 2025.

Increased costs from severe weather damage to buildings and rising utility costs due to more frequent severe heat events represent a physical climate-related risk for SUSS. Rising energy costs are a transitory climate-related risk for SUSS.

SUSS assesses its impacts on overall greenhouse gas emissions by systematically identifying and analyzing its emissions sources. In this context, SUSS also refers to the statements in chapter E1-6.

(ESRS E1 IRO-1 20 b AR 11 a-d) 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.

(ESRS E1 IRO-1 20 c AR 12 a-d) 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 is in conformity with the Paris Agreement, which calls for the limitation of global warming to 1.5 degrees Celsius.

SUSS has not yet determined whether and to what extent its assets and business activities within the upstream and downstream value chain may be exposed to transitional incidents.

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.

(ESRS E1 IRO-1 21 AR 15) The climate-related scenario analysis inspired by the TCFD was carried out for the first time in the 2024 fiscal year. As such, it was not yet usable for the identification and

assessment of climate-related impacts, risks, and opportunities. SUSS will incorporate the results of the climate-related scenario analysis into the next materiality assessment.

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

(ESRS E1-2 24; 25) With the policy in accordance with ESRS 2-MDR-P and E1-2 25 a on the subject of climate change mitigation, SUSS reaffirms its commitment to contributing to global climate neutrality and achieving its climate targets while ensuring compliance with all relevant ESG criteria.

Strategy	Policy/Description
1. Policy	Policy on climate protection
2. Objectives and content	<p>The reduction of emissions and the transition to net zero emissions are integral components of SUSS's corporate strategy. By embedding this policy in its business processes, SUSS aims to address sustainability risks and opportunities, increase the long-term value of the company and utilise climate neutrality as a competitive advantage. SUSS is committed to the comprehensive and transparent collection of emissions data for Scope 1 and Scope 2 in accordance with the GHG Protocol. This includes the regular recording of emissions from our own plants and from purchased energy in order to make progress in reducing emissions measurable. For Scope 3 emissions, SUSS conducts a comprehensive analysis to identify the most important GHG categories along the value chain. Both upstream and downstream categories are taken into account. The analysis covers all relevant activities associated with the procurement of materials, transport and logistics, business travel and the disposal and recycling of products. The focus is on the categories with the greatest potential for reducing emissions. Emissions data is collected and reviewed regularly and verified by independent third parties to ensure transparency, accuracy and accountability. With ISO 14001 certification, we are also committed to systematic monitoring and continuous improvement in order to fulfil both legal requirements and internal environmental targets.</p> <p>Target setting: Net zero emissions by 2030 for Scope 1 and Scope 2: This is to be achieved through a combination of emissions reduction, energy efficiency measures and the use of renewable energies. Continuous reduction of Scope 3 emissions: In the identified key areas of Scope 3, SUSS is committed to a steady reduction in emissions by creating sustainable supply chains, optimising business travel and minimising resource consumption.</p>
3. References to significant impacts, risks or opportunities	<p>By implementing this policy, SUSS addresses the following significant impacts, risks and opportunities:</p> <ul style="list-style-type: none"> – Impacts: Significant reduction in GHG emissions and a contribution to climate mitigation. – Risks: Regulatory risks due to stricter emissions regulations and reputational risks if the communicated climate targets are not achieved. – Opportunities: Increased efficiency in production, cost savings through the use of renewable energies and the development of new markets through sustainability initiatives.
4. Monitoring process	Compliance and progress are monitored in close cooperation with the ESG manager 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"> – Scope 1 emissions: Direct emissions from sources controlled by SUSS, such as the combustion of fuels in our own facilities and vehicles. – Scope 2 emissions: Indirect emissions from the consumption of purchased electricity, heating and cooling. – Scope 3 emissions: Significant indirect emissions along the value chain from categories 3.1, 3.2, 3.3, 3.4/3.9, 3.5, 3.6, 3.11 and 3.12.
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

Continuation ▼

8. Consideration of the 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">- Employees: They are trained and encouraged to adopt sustainable practices and support emission reduction efforts.- Suppliers: They are included in the materiality analysis of Scope 3 in order to jointly develop strategies for reducing emissions.- Investors and customers: You will be informed transparently about SUSS's progress in reducing GHG emissions.
9. Availability of the policy for stakeholders	<p>The policy is made available to all employees to ensure that the guidelines and objectives are implemented in all areas of SUSS.</p>

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

(ESRS E1-3 28; 29 a) SUSS implements the following actions related to climate strategies in keeping with ESRS 2 MDR-A:

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. We are continuously working towards more efficient consumption and are currently examining options for a lower-emission heat supply. We view this as a significant decarbonization lever for the transition to net-zero emissions. In addition, charging infrastructure for electric vehicles is being expanded further and the vehicle fleet is being progressively converted to electromobility.

Our activities to reduce Scope 2 emissions currently focus on increasing the efficiency of energy use and purchasing electricity from renewable energy sources. The light sources at all three production sites are gradually being replaced with energy-efficient

LED light sources. 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 purchase green electricity at all of our production sites and in the Netherlands.

In 2023, energy audits were successfully carried out at all production sites, for the Garching and Sternenfels sites in accordance with DIN EN 16247-1. The energy audit in Taiwan was based on the ISO 50001 standard. Measures to reduce energy consumption and cut CO₂e emissions have been defined, and some have already been implemented or incorporated into the long-term planning for building measures at the locations. We also see this as a decarbonization lever for SUSS.

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. We are continuing to carry out actions to improve the energy and resource efficiency of our equipment and, ultimately, to improve energy and resource efficiency for our customers. For example, in refining our coating systems, we are constantly working to optimize processes to reduce the amount of paint consumed by our customers' production processes.

Given the challenges involved in decarbonization, cooperation with companies in the semiconductor sector 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 for Scope 1 and Scope 2 reductions are to be completed by 2030 at latest.

(ESRS E1-3 29 b) Across the Group, total CO₂e emissions for the 2024 financial year measured 317,234 tons CO₂e (previous year: 193,257 tons CO₂e), corresponding to an increase of 64.2 percent. Scope 1 emissions were reduced by 15.5 percent to 1,083 tons CO₂e (previous year: 1,281 tons CO₂e). Scope 2 (market-based) greenhouse gas emissions decreased by 85.8 percent to 408 tons CO₂e (previous year: 2,863 tons CO₂e). This reduction was primarily attributable to the conversion to green electricity at all SUSS production locations in 2024 (since April 2024 at the main location in Taiwan). Scope 3 emissions rose to 315,743 tons CO₂e, corresponding to a 67.0 percent increase relative to the previous year. (Previous year: 189,113 tons CO₂e). The increase in Scope 3 emissions was primarily attributable to the calculation of emissions in category 3.11 Use of sold goods for the first time. SUSS aims to harmonize corporate growth with decarbonization. For this reason, we are working with various departments to develop solutions for reducing our ecological footprint.

(ESRS E1-3 AR 21) Implementation of the actions described under ESRS 2 MDR-A is also partially dependent on provision of the necessary financial resources. Uninterrupted access to financial resources at affordable capital costs can be crucial to the performance of actions at SUSS, which can also include adaptations to

changes in supply/demand and associated purchases or significant investments in R&D.

(ESRS E1-3 29 c i) The monetary amounts for CapEx are recognized under capital expenditures, and the monetary amounts for OpEx are recognized under cost of sales in financial statements.

(ESRS E1-3 29 c ii; iii 16 c) The material amounts from the economic activities listed in the EU Taxonomy chapter can be attributed to the considerable monetary amounts of CapEx and OpEx and the CapEx plan in accordance with Commission Delegated Regulation (EU) 2021/2178.

Metrics and Targets

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

(ESRS E1-4 33) SUSS has defined the target of achieving net-zero emissions for Scopes 1 and 2 by 2030. This target is in line with the material topic of climate, energy, and emissions. The base year of 2022^ is the year in which SUSS defined the objective. There were no extraordinary events or anomalies that year that could distort data during the base year, which means the base year can be viewed as representative.

GHG emissions (in tonnes CO ₂ e) (ESRS E1-4 32; 34 a; c; d)	2030 (Target year)	2024 (Calculation year)	2022^ (Basis year)	Performance achieved in the previous periods	Method & assumption for defining the objectives
Scope 1	0	1,083	1,450	-25,3% Reduction to base year	SUSS bases its targets on the European Green Deal, which aims to make the EU climate-neutral by 2050.
Scope 2 marked based	0	408	3,032	-86,5% Reduction to base year	
Scope 2 location based	0	3,524	3,251	+8,4% Increase compared to base year	

(ESRS E1-4 34 b) The target related to climate change mitigation and adaptation was updated in 2022^ and aims to reduce total global CO₂e emissions in Scope 1 and Scope 2 categories to zero by 2030. In addition to upstream Scope 3 emissions, we also calculated downstream Scope 3 emissions for the first time in 2024 and began holding working groups to identify reduction potential. This process will be intensified in 2025.

In April 2024, SUSS converted its primary location in Taiwan to power from renewable energy sources and has been using green electricity at all production locations since then. The location in the Netherlands also uses green electricity. SUSS is also working to introduce green electricity at all sales locations.

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

(ESRS E1-4 34 e, 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. Increased sales could potentially have a negative impact on greenhouse gas emissions since purchased goods and services, as well as logistics services, would increase in this context. Changes towards stricter sustainability regulations will have an impact on customer requirements and could potentially lead to a reduction of greenhouse gas emissions in the use phase.

(ESRS E1-4 34 f; 16 b AR 30 c) The expected levers for reducing CO₂e emissions broken down into Scopes 1, 2, and 3 and their quantitative total amount are as follows:

Scopes 1 and 2 emissions reductions:

In order to reduce Scope 1 emissions by 2030, options are currently being evaluated for converting energy sources to low-emissions alternatives. A plan for doing so will be developed by the end of 2025, and implementation is scheduled for 2027. This plan represents the most important action for reduction in regard to Scope 1 emissions.

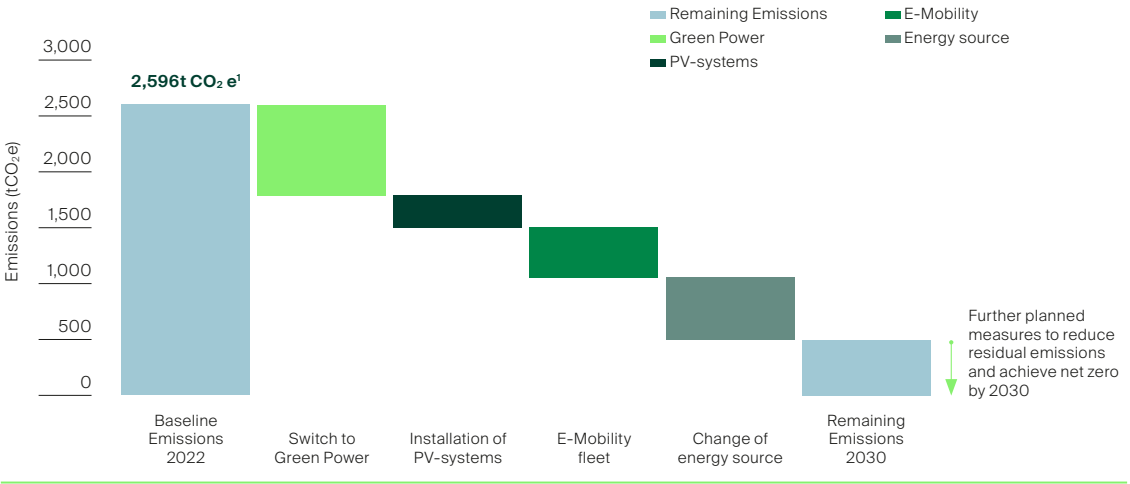
Another lever for the decarbonization of Scope 1 emissions is the conversion of the vehicle fleet to e-mobility. SUSS aims to accomplish this by 2027.

In terms of Scope 2 emissions, the transition to green electricity in Germany and the Netherlands, as well as at the main location in Taiwan since April 2024, is already proving effective.

The installation of a photovoltaic system at the Sternenfels location is planned for the period from 2025 to 2027.

The chart below presents the levers for CO₂e reduction with 2022^ as the base year. The target is to achieve net-zero Scope 1 and 2 emissions by 2030.

CO₂e Reduction Roadmap 2024–2030



Scope 3 emissions reductions:

The improvement of the ecological properties and environmental impact of our products is an important part of our research and development work. We are therefore 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. The careful handling of chemicals plays an important role, particularly with our coaters and developers. However, the use of wet chemistry has been absolutely necessary for semiconductor production processes until now. In the application laboratory in Garching – where test runs and customer demonstrations of our systems take place – we have therefore installed a neutralization system for waste water treatment that adjusts the pH value of the various chemicals to a safe level during the processes. In addition, SUSS is working to make the cleaning process, such as in the context of wafer cleaning, much more environmentally friendly through the use of less aggressive chemicals.

A quantification of these product improvements is not yet available and will be advanced in the course of a project to calculate the product CO₂e footprint in 2025.

1 Emissions excluding SUSS MicroOptics SA, which was sold in 2024

Different climate scenarios have not yet been taken into account comprehensively for the definition of the decarbonization levers, since the climate scenario analysis was carried out for the first time in 2024. This is described in greater detail in chapter ESRS-IRO-1. The following transitory risks were taken into account in this context:

- Political and legal risks
- Technological risks
- Market Price Risks
- Reputational risks

The following physical environmental risks were also taken into account:

- Chronic risks
- Acute risks

It is planned to take the results of this analysis into account to a greater extent in the definition of decarbonization levers in 2025.

Disclosure E1-5: Energy consumption and mix

(ESRS E1-5 37 AR 34) Our energy consumption mix consists primarily of electricity, gas, and heating oil. In order to attain our target of net-zero emissions by 2030, we are working to reduce our consumption of non-renewable energy. We purchase green electricity at our production sites in Germany, at our primary location in Taiwan, and in the Netherlands. Our energy consumption in 2024 was 11,734 MWh. This resulted from the use of electricity, gas, and heating oil in our own operations. Energy consumption in MWh dropped by 20.8 percent during the reporting year, due in large part to the deconsolidation of the MicroOptics segment, which was taken into account during the 2023 reporting year.

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. As such, items 1–5 are omitted in the following table.

in MWh	2024	2023^
Total energy consumption from fossil sources	4,895	-
Share of energy consumption from fossil sources in total energy consumption	41.7%	-
Total energy consumption from nuclear sources	73	-
Share of energy consumption from nuclear sources in total energy consumption	0.6%	-
Total energy consumption from renewable sources	6,766	-
Share of renewable energy sources in total energy consumption	57.7%	33.3%
Fuel consumption for renewable sources	0	-
Purchased and received electricity, heat, steam and cooling	0	-
Self-generated energy that is not fuel	0	-
Total energy consumption	11,734	14,825

For South Korea, the United States, China, Singapore, and, to a lesser extent, Taiwan, the shares of fossil, nuclear, and renewable sources were calculated on the basis of the respective country-specific electricity mix.

Disclosure E1-6: Gross Scopes 1, 2, 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 material Scope 3 categories was carried out, and material downstream Scope 3 emissions were calculated for the first time. New additions classified as material consisted of the categories 3.2 Capital goods, 3.9 Downstream transport, 3.11 Use of sold products, and 3.12 Handling of sold products at the end of product lifespans. The methodology for calculating Scope 3 category 3.1 Purchased goods and services was converted from expenditure-based to primarily weight-based.

in tonnes CO ₂ e	2024	2023
	SUSS-Group ¹	
Scope 1 GHG gross emissions	1,083	1,281
Scope 1 greenhouse gas emissions from regulated emissions trading systems (in %)	0	0
Scope 2 GHG gross emissions (location based)	3,524	3,349
Scope 2 GHG gross emissions (market based)	408	2,863
Scope 3 GHG gross emissions	315,743	189,113
3.1 Purchased goods and services	87,373 ²	181,085
3.2 Capital goods	2,562	-
3.3 Energy and fuel-related activities	422	965
3.4 Upstream transportation and distribution	4,590	2,307
3.5 Waste	396	-
3.6 Business travel	2,613	2,027
3.7 Employee Commuting	2,841	2,729
3.9 Downstream transportation and distribution	38	-
3.11 Use of sold products	214,641	-
3.12 End of life treatment of sold products	266	-
Total GHG emissions		
Total GHG emissions (Scope 2 location-based)	320,349	193,743
Total GHG emissions (Scope 2 market-related)	317,233	193,257
GHG intensity (in t CO ₂ e/€ million sales)		
GHG intensity (location-based)	718.1	
GHG intensity (market-related)	711.1	

¹ SUSS collects greenhouse gas emissions data for all operationally controlled companies.

² The methodology for calculating Scope 3 category 3.1 Purchased goods and services was converted from expenditure-based to primarily weight-based.

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 2024, Ecoinvent 3.11) are used to calculate greenhouse gas emissions. All greenhouse gas emissions were calculated in accordance with the operational control approach.

- **Scope 1:** Activity data was collected from sources including meter readings and utility company statements. Part of the data is already available in aggregate form and originates from internal systems (e.g., fuel consumption from commercial facility management). The emissions factors are from the DEFRA (2024), Ecoinvent 3.11, and Ökobaudat databases. Direct emissions from stationary combustion, mobile combustion, and cooling were calculated by multiplying consumption data per item by the emissions factors for the respective fuel type or coolant type.

- **Scope 2:** Emissions were calculated according to both location-based and market-based methods. Activity data for electricity consumption was collected from sources including meter readings, utility company statements, and ancillary cost statements. The emissions factors for the market-based method are supplier-specific. Electricity consumption for the South Korea location (6.8 percent market-based, 1.0 percent location-based of total Scope 2 emissions) was estimated on the basis of previous-year figures because consumption figures for 2024 were not yet available at the time of calculation. Emissions factors from the Ecoinvent database (version: V3.11) were applied for individual items for which supplier-specific emissions factors were unavailable. Emissions factors from the Ecoinvent database (version: V3.11) were also used for the location-based method. The calculation of indirect emissions from purchased electricity and heating for the market-specific method was carried out by multiplying estimated/actual consumption data per item by supplier-specific emissions factors. Upstream emissions¹ fall under Scope 3 (category 3.3).

- **Scope 3:** These emissions were calculated for the year 2024 for nine material categories as well as the non-material category 3.5 of the GHG Protocol.

- **3.1 Purchased goods and services:** Activity data is available in aggregate form (via analysis tools) and originates from software systems. The emission factors were taken from recognized databases (e.g., DEFRA 2024, Ecoinvent V3.11). The calculation of indirect emissions from purchased goods and services was converted from expenditure-based to primarily weight-based in the 2024 fiscal year.
- **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 2024 database applied are based on ecologically expanded input-output models that enable statements about emissions in CO₂e per monetary unit at the sector level. After allocation, net expenditures are multiplied by the emission factors. The emission factors were first adjusted for taxes, inflation, and currency.

¹ According to Ecoinvent data, upstream emissions for electricity measured 32.7%.

• **3.3 Fuel and energy-related emissions:** Activity data corresponds to the information for Scopes 1 and 2. The emission factors originate from the DEFRA 2024 database (upstream fuel emissions) and the Ecoinvent database (version: V3.11) (electricity and purchased heating). The calculation for fuel and energy-based emissions that are not included in Scopes 1 or 2 (upstream emissions) is carried out by multiplying estimated/actual consumption data per item by the emission factors for the respective fuel or electricity type (country-specific electricity mix). Since emission factors for upstream electricity are not separately available, it has been assumed that 32.7 percent of the emission factor for electricity was upstream, and the emission factor has been adjusted accordingly.

• **3.4 Upstream transportation and distribution:** Activity data originates from various emissions reports from logistics service providers and from SUSS analysis tools. The emission factors are partially supplier-specific (from logistics suppliers' emissions reports). Where supplier-specific emissions factors are unavailable, emission factors from the Ecoinvent database (version V3.11) are used. The calculation of transport emissions is carried out by multiplying activities in ton-kilometers per item by the emission factor. For some items, emissions are already available in the form of total emissions.

• **3.5 Waste:** Activity data was collected by individual SUSS locations. Emission factors are from the Ecoinvent (version V3.11) database. For the calculation of indirect emissions from waste, each waste and disposal type was assigned to the most suitable emission factor and multiplied by the respective waste volume. If the disposal type was unknown, a mixture of different disposal methods was applied.

• **3.6 Business travel:** Activity data is from SUSS internal tools and systems (e.g., SAP) and travel company statements. The emission factors are supplier-specific (from the travel companies) in some cases. Where supplier-specific emissions factors are unavailable, emission factors from the Ecoinvent database (version V3.11) DEFRA (2024) are used. The calculation of emissions from business travel is carried out by multiplying activities per item by the emission factor according to the mode of transportation. For hotel stays, country-specific emission factors are applied where available. For some items, emissions are already available in the form of total emissions.

• **3.7 Employee commuting:** Activity data is from a survey on mobility behavior from 2021 extrapolated to all employees and other information provided by SUSS employees. The emission factors are from the DEFRA database 2024 and the Ecoinvent database (version: V3.11). The calculation of emissions from commuting behavior is carried out by multiplying activities per item by the emission factor

according to the mode of transportation. The survey on mobility behavior will be updated in 2025.

• **3.9 Downstream transportation and distribution:** Activity data is from the dedicated SUSS SAP system. EcoTransIT was used to calculate road and flight distances. Indirect emissions for downstream transport were calculated by multiplying the weight, the distance in ton-kilometers, and the respective emission factor from the DEFRA 2024 database.

• **3.11 Use of sold products:** Activity data is from a usage scenario defined by SUSS. Total power consumption for the entire lifespan of individual products was calculated using hourly consumption and usage profiles. Consumption was then multiplied by the global electricity emission factor from the Ecoinvent (V3.11) database.

• **3.12 End-of-life treatment of sold products:** Activity data was available for some machinery and was used as a basis for all products. End-of-life emissions were calculated for all available machinery profiles by assigning an emission factor (from the Ecoinvent V3.11 database) to each material for which the weight was available and by extrapolating to the total weight. An emission factor per kg product was then calculated and applied to all machinery for which no profile was unavailable.

The share of emissions calculated using primary data from suppliers or other partners in the value chain in 2024 was 32.0 percent.

A comprehensive analysis of material Scope 3 categories was carried out in 2023. 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 ¹	No	No relevant quantities; was categorised as not material in an initial calculation in 2022; another quantity check will be carried out in 2025
3.6 Business travel	Yes	
3.7 Employee commuting	Yes	
3.8 Upstream leased assets	No	Not relevant for the 2024 reporting year; this category is reviewed annually
3.9 Downstream transportation and distribution	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 2024 reporting year; this category is reviewed annually
3.14 Franchises	No	Not relevant for the 2024 reporting year; this category is reviewed annually
3.15 Investments	No	Not relevant for the 2024 reporting year; this category is reviewed annually

¹ No material category in 2024. Due to the material topic of resource outflows in ESRS E5, CO₂e emissions were nevertheless calculated for 3.5 Waste.

SUSS's carbon footprint encompasses greenhouse gases that are part of the Kyoto Protocol. These gases are converted into CO₂ equivalents (CO₂e).

(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 €
Net sales (other)	0
Total net sales (in financial statements)	446.1

ESRS E 5 Resource use and circular economy
Management of Impacts, Risks, and Opportunities

Disclosure related to ESRS 2 IRO-1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

(ESRS E5-1 11 a related to ESRS 2 IRO-1) In 2023, we reviewed the materiality analysis in accordance with ESRS 2 IRO-1 by discussing the previous assessments and the requirements with the responsible division heads. No significant changes were identified, and all relevant topics were confirmed and documented. In this context, topics related to research and development were the most important areas in which impacts, risks, and opportunities occurred. SUSS continues to support its customers throughout the entire use cycle of equipment with service and upgrade offers that improve the sustainability of solutions. The focus for 2024 reporting in the context of resource use and circular economy is on the service and upgrade business. The topic of circular economy and efficient resource use is important to SUSS. For us, the importance of the topic is reflected by the primary economic activity, the service and upgrade business associated with equipment manufacturing. While the service and upgrade business

accounts for the largest contribution to efficient resource use and circular economy, the disclosure in accordance with the ESRS is focused primarily on information pertaining to resource cycles. But resource inflows and outflows, as well as recycling and material cycles, play only a subordinate role for SUSS due to the Company's business model.

SUSS's remanufacturing activities were also taken into account in the materiality analysis. These also play only a subordinate role in SUSS's business model. In accordance with the strategic orientation of the Group's business activities, the purchase and refurbishment of equipment from customers was not a focus of business activities. These activities, which were consolidated under a Group subsidiary in the reporting year, had a low volume and were primarily project-based. During the reporting year, SUSS made the decision to discontinue operations of the subsidiary.

The approaches pursued by SUSS in the area of resource use and circular economy are primarily linked with operating processes indirectly and are pursued by organizational units independently. From an overall perspective, these individual initiatives do not fulfill ESRS requirements for the characteristics of a strategy or comprehensive policy. As such, SUSS's disclosures refer to these initiatives and do not contain information on strategies or policies.

The materiality evaluation conducted as part of the materiality assessment described in ESRS 2 IRO-2 revealed the following (potentially) positive impact, as well as opportunities and risks:

Topic	Description	IRO	Value Chain
Sustainable products, innovation & technology, circular economy	Through our R&D activities, we enable our customers to manufacture more competitive, higher-performance, cost-optimised and energy-efficient products.	(Potential) positive impact	Downstream, at the customer
Sustainable products, innovation & technology, circular economy	With continuous R&D activities that are closely aligned with our customers' needs, we increase the likelihood of being considered for future projects by our customers or for technology/generation changes by potential customers. This leads to higher sales, gross profit, EBIT and market share.	Opportunity	n/a
Sustainable products, innovation & technology, circular economy	Insufficient R&D activities could result in customers deciding to switch suppliers when the next technology or generation changes. This will reduce sales, gross revenue, EBIT and market share.	Risk	n/a
Sustainable products, innovation & technology, circular economy	The return, refurbishment and resale of used machines are an additional revenue stream and increase the gross profit.	Opportunity	n/a

During the process of evaluating material impacts, risks, and opportunities, a variety of areas were analyzed – most notably, research and development and the take-back and reconditioning of equipment.

SUSS has a supplier base of around 2,000 suppliers worldwide for direct and indirect materials. At present, we can only provide data for products and transport packaging. Accurate data that differentiate between nonrenewable and renewable materials are not available for the 2024 reporting year.

SUSS has not yet assessed its assets and activities to determine impacts, risks, and opportunities.

(ESRS E5-111 b related to ESRS 2 IRO-1) SUSS did not conduct any circular economy consultations with the affected communities in the 2024 financial year. SUSS will assess whether consultations with the communities affected will be included for 2025.

Disclosure E5-1: Policies related to resource use and circular economy
(ESRS E5-1 14) For SUSS, material impacts, risks, and opportunities occur in the area of research and development and, to a lesser degree, the take-back and remanufacture of equipment. The research and development policies are introduced in Sections ESRS 2 SBM-1 and ESRS 2 SBM-3. The repurchase and remanufacture of equipment represent a small percentage of the total sales volume and are managed according to project.

Because resource inflows and outflows play a subordinate role due to the business model, SUSS does not follow any explicit policies and strategies of its own but instead tends to fulfill legal requirements as well as industry and other voluntary standards when it comes to procurement, disposal, and reuse.

(ESRS E5-1 15) We support the transition to a circular economy in line with the EU's Green Deal. However, a significant share of our product portfolio is subject to stringent requirements that make certification and/or official approval all the more difficult. As a result, recycled materials can only go so far when safety and/or complex functionality are at stake. Introducing changes to existing products is, therefore, a difficult process. The same applies to avoiding the use of new, nonrenewable resources. Due to the aforementioned provisions, this is currently not an option for the products already on the market. Only virgin resources were used in production during the reporting year.

Operation and Strategies for the Length of the Life Cycle

Service, repair, and upgrade business: SUSS's service and upgrade business helps conserve resources and promote the circular economy. It not only offers customers an economical alternative to procuring new equipment but also makes a significant contribution to reducing waste, energy consumption, and emissions, which makes it a component of SUSS's strategy for sustainable growth and innovation.

Service repairs and upgrades can extend the service life of existing equipment. SUSS offers services that ensure efficient, reliable equipment operation. Routine maintenance increases operational efficiency and reduces energy consumption.

Upgrades make it possible to bring older equipment up to the latest technological standards, which often improves energy efficiency and reduces material consumption.

Service business enables the removal of older or damaged components for refurbishing and reuse, which promotes a circular economy by reducing the amount of waste produced and new materials required.

Some spare parts and modules can be recycled or overhauled and then offered again, which goes one step further in closing the material cycle.

SUSS took stock during the reporting year to identify important topics related to the circular economy and develop potential actions that could help further emphasize the principles of the circular economy.

Disclosure E5-2: Actions and resources related to resource use and circular economy

(ESRS E5-2 19 related to ESRS 2 MDR-A) SUSS did not implement any specific actions in the area of circular economy or resource use for the 2024 reporting year. The actions for procuring sustainable raw materials were based on the resource and waste management laws and provisions applicable at the sites. The responsible team of developers advanced the switch to LED systems for mask aligners.

Metrics and Targets

Disclosure E5-3: Targets related to resource use and circular economy

(ESRS E5-3 23 related to ESRS 2 MDR-T) As disclosed in ESRS 2 MDR-T, SUSS's circular economy efforts did not follow any specific policies based on objectives during the reporting year.

(ESRS E5-3 24; 25–27) During the reporting year, SUSS did not pursue any objectives related to resource inflows and outflows, including waste, products, and materials. Correspondingly, the objectives did not focus on a single level of the waste hierarchy, did not reference any environmental thresholds, and were not legally required or voluntary.

Disclosure E5-4: Resource inflows

(ESRS E5-4 30) The material resource inflows were stainless steel, plastics, aluminum, and composite materials during the reporting year. In terms of packaging, the material resources were wood, cardboard, and film.

(ESRS E5-4 31 a-c)

in tonnes	2024
Total weight of resource inflows ¹	4,747.1
of which products used	0
of which technical materials	0
of which biological materials	417.7
Proportion of biological materials (incl. biofuels for non-energy purposes) that were procured sustainably	0
Total weight of reused and recycled components, products and materials	0
Percentage of reused and recycled components, products and materials	0

1 related to delivered machines with representative equipment

(ESRS E5-4 32 AR 25) The weight information for the resource inflows of both materials and packaging is based on the average values of standardized equipment and their packaging. Because a share of 0 was indicated for reuse and recycling, double counting did not occur.

Disclosure E5-5: Resource outflows

(ESRS E5-5 34 a) SUSS did not develop any products based on the principles of the circular economy during the reporting year. It was not possible to determine the extent to which products and materials were recirculated after first use. Certificates provided by certified disposal companies served as proof of waste recovery.

(ESRS E5-5 34 b) The production sites' waste management policy is limited to legal requirements at the sites, which define specific material cycles and disposal channels, and to collaboration with certified waste management providers that support sorted disposal of waste and correspondingly high recycling rates.

(ESRS E5-5 35) As a high-tech provider of production equipment in the semiconductor component value chain, SUSS manufactures its production equipment in accordance with SEMI standards. No circular economy principles were observed in the 2024 financial year.

(ESRS E5-5 36) The expected durability of SUSS products in relation to the industry average for each product group cannot be determined, as these data are not available due to confidentiality clauses. Depending on the product range, process step, technological development, and intensity of use by the customer, the average durability of SUSS equipment is 10 to 15 years. These disclosures are based on the equipment's average values.

SUSS emphasizes the importance of equipment repairability and offers comprehensive service and upgrade business. Further details are also available in the "Customer Satisfaction and Product Quality" section.

The recyclable share of products and their packaging is 58.6 per-cent. This value is based on estimations.

(ESRS E5-5 37)

in tonnes	2024
Total amount of waste generated	377.8
Total amount by weight diverted from disposal	217.4
Thereof hazardous waste	5.7
– preparation for reuse	1.9
– recycling	1.2
– other recovery operations	2.5
Thereof none-hazardous waste	211.7
– preparation for reuse	18.0
– recycling	38.0
– other recovery operations	155.7
Weight directed to disposal	160.4
Thereof hazardous waste	3.3
– incineration	2.8
– landfill	0.2
– other disposal operations	0.3
Thereof none-hazardous waste	157.1
– incineration	111.6
– landfill	45.6
– other disposal operations	0
Total amount of non-recycled waste	338.5
– Total amount of non-recycled waste (in % of the total quantity)	89.6%

(ESRS E5-5 38) Equipment production produces waste in many different categories, including scrap from consumables, cleaning agents, and packaging materials. No waste streams were identified that, in terms of volume or amount, represent a relevant category connected to the SUSS business model.

(ESRS E5-5 39)

in tonnes	2024
Total amount of generated hazardous waste and radioactive waste	0 ¹

1 No radioactive waste is generated

(ESRS E5-5 40) SUSS's primary source of data for the production sites was acquired from the engaged disposal companies. The disclosures for the sales sites were extrapolated on the basis of average data for office locations. Because no products were developed in accordance with cycle-oriented principles, SUSS did not collect any data for this disclosure.

Disclosure E5-6: Anticipated financial effects from resource use and circular economy-related risks and opportunities

(ESRS E5-6 41–43) SUSS applies the transitional rules with reference to Annex C of ESRS 1 and will not be reporting on the E5-6 Disclosure Requirements in the first reporting year, 2024.

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 development of a framework for simplifying sustainable investments and amending Regulation (EU) 2019/2088 (Regulation (EU) 2020/852), which assesses an EU-wide classification system for evaluating economic activities and their contribution to restructuring the economic system. Also referred to as the Taxonomy Regulation, this framework defines a total of six environmental objectives. Economic activities that have the potential to support one of the environmental objectives are referred to as Taxonomy-eligible. The share of Taxonomy-eligible activities that is actually ecologically sustainable is referred to as Taxonomy-aligned. Taxonomy alignment is subject to the following three criteria: The activity::

- makes a significant contribution to one of the six environmental objectives;
- does not harm any of the other five environmental objectives ("do no significant harm" (DNSH) principle);
- and is carried out in compliance with minimum social and governance requirements (minimum protection).

For the 2024 reporting year, Taxonomy-eligible and Taxonomy-aligned activities must be reported for all six environmental objectives. The objectives of the Taxonomy Regulation are:

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**)

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 reporting requires three key steps.

- The first is to identify the principal Taxonomy-eligible activities. These are defined in Annexes I and II of Regulation C(2021) 2800, as a supplement to Delegated Regulation (EU) 2020/85, as well as in the European Commission's complementary Regulation C(2023) 3851.
- The second step is to evaluate whether the activities align with the technical assessment criteria and whether they impair the achievement of the other five environmental objectives. The idea behind the "do no significant harm" (DNSH) principle is to prevent any impairment of the other objectives.
- The third and 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.

The economic activities are determined for SUSS's sales as well as for capital expenditure (CapEx) and operating expenses (OpEx). SUSS has been reporting the associated KPIs since 2021. The requirements of Annex I of Delegated Regulation (EU) 2021/2178 are essential to defining KPIs.

There are processes that attribute SUSS's sales to the corresponding economic activities. Even for capital expenditure and operating expenses, SUSS identifies which expenses are connected to Taxonomy-eligible economic activities. The data are sourced from different departments and compiled. The following describes how we audited the economic activities for the 2024 financial year with regard to Taxonomy eligibility and alignment and subsequently determined the corresponding Taxonomy metrics.

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 identified Taxonomy-eligible economic activities for the 2024 financial year relate to the "climate change mitigation" and "transition to a circular economy" environmental objectives defined for the sales KPI.

The team of experts came to the conclusion that SUSS's business activities are attributable to "NACE Code 28.99 – Manufacture of other special-purpose machinery." For NACE Code 28.99, the

following economic activities are categorized as principally Taxonomy-eligible for the sales KPI in the 2024 reporting year.

Transition to the circular economy (objective 4):

- **CE 5.1 Repair, refurbishment, and remanufacturing:** SUSS refurbishes equipment purchased or taken back from customers for further use. The services offered generate sales and are thus incorporated into the points of the sales KPI.
- **CE 5.4 Sale of second-hand goods:** SUSS sells refurbished equipment to customers. Sales generated through the sale of equipment are correspondingly Taxonomy-eligible.

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:** The expenses are related to SUSS's vehicle fleet, largely for procurement.
- **CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment:** Capital expenditure is largely the result of investments in SUSS buildings.
- **CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings):** What's relevant here is

primarily the expenditure for developing the charging infrastructure at SUSS sites.

- **CCM 7.5 Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings:** The amounts attributed to this economic activity correspond to the installation of devices at SUSS properties that serve as control units to improve the building's energy assessment.

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 6.4 Operation of personal mobility devices, cycle logistics:** SUSS offers its employees "Jobrad" company bicycle leasing, which fulfills the description of the economic activity.

- **CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment:** These operating costs occur as a result of regular maintenance of solutions installed by SUSS at its properties and generally take the form of craftsmen costs.
- **CCM 7.5 Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings:** The amounts attributed to this economic activity correspond to the installation of devices at SUSS properties that serve as control units to improve the building's energy assessment.

The mandatory metrics on the identified Taxonomy-eligible activities are disclosed for the 2024 reporting year. Because SUSS has no economic activities related to nuclear energy and fossil gas, the standard reporting forms according to Delegated Regulation (EU) 2022/1214 are not reported.

A comparison to the previous year reveals the following change: Due to a modification to vehicle fleet allocation, activity 6.3 "Urban and suburban transport, road passenger transport" is no longer reported and is now appropriately attributed to economic activity 6.5 "Transport by motorbikes, passenger cars, and light commercial vehicles."

Significant Contribution to the Environmental Goal of "Transition to a Circular Economy"

Based on SUSS's understanding, its Taxonomy-eligible economic activities support the transition to a circular economy in the areas of "CE 5.1 Repair, refurbishment, and remanufacturing" and "CE 5.4 Sale of second-hand goods." This includes general and maintenance services as well as second-hand machines from the SUSS product portfolio provided by the subsidiary SUSS MicroTec ReMan GmbH, ranging from current equipment to machines that have been reliably used by customers for many years and have been refurbished and certified by SUSS.

The analysis did not change from the previous year's assessment with regard to the Taxonomy eligibility of economic activities.

No Significant Harm to Other Environmental Objectives ("DNSH")

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.

The climate risk and vulnerability analysis features the following content:

1. Evaluation of every economic activity: identification of climatic impact throughout its expected lifetime
2. If impairment to the economic activity (direct climatic impact) has been identified, the materiality of these physical climate risks needs to be determined
3. Evaluation, implementation, or disclosure of an implementation plan of defined adaptation solutions for reducing the physical climate risk

The risk evaluation is based on standard guidelines or the German Environment Agency's Guidelines for Climate Impact and Vulnerability Assessments. The IPCC's RCP scenarios or the derived SSP scenarios are used to observe the impacts. As intended, the actions are based on the worst-case scenario (RCP8.5/SSP5-85).

SUSS has already completed step 1 in the current project, with steps 2, and 3 currently being processed for the rest of the project. A derived climate risk analysis was conducted accordingly. SUSS is aware that no activities can ultimately be categorized as aligned in this way. This is the established objective for 2025.

Environmental objective 3-6

The DNSH criteria for the environmental objective "Sustainable use and protection of water and marine resources" refer to legal and regulatory requirements for preventing environmental degradation. SUSS ensures compliance with these requirements through annual water analyses and routine tests at the production sites. The amount of water used by SUSS in its production processes is not noteworthy.

The DNSH criteria for the environmental objective "Protection and restoration of biodiversity and ecosystems" call for the implementation of environmental impact assessments (EIAs). The EIA requirement takes effect if specific activities are implemented that could potentially harm biodiversity and ecosystems. Any legally required environmental impact assessments are conducted by

SUSS. The resulting risks are monitored during the implementation of the economic activity and, if required, counteracted with sensible actions.

The general DNSH criteria for "Pollution prevention and control" (use and presence of certain chemicals) state that an activity does not significantly impair the environmental objective if it does not lead to the manufacture, placing on the market, or use of substances regulated in different European acts. SUSS ensures these requirements at all times. Internal instructions document these approaches.

The different forms of evidence on the level of economic activities have not yet been accurately allocated. Accordingly, SUSS cannot categorize Taxonomy-aligned economic activities.

Compliance with Minimum Social Protection

While assessing compliance with minimum standards for fulfilling Taxonomy requirements in accordance with Article 18, 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

During the 2024 business year, the minimum social protection assessment initially determined which requirements will be made of SUSS and covered by existing practices. The objective was to determine whether SUSS fulfills the corresponding regulatory requirements of minimum social protection in reference to the identified Taxonomy-eligible economic activities. SUSS has determined that most of the requirements have already been met. Missing processes have been established, and the corresponding forms of evidence have been documented. 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 2024.

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 prevent double counting in the KPIs, activities are thoroughly reviewed to determine their objective alignment. For economic activities that are relevant to both objective 1 (contribution to climate change mitigation) and objective 2 (climate change adaptation), a considerable contribution to climate change mitigation was identified so that these activities are entirely attributed to objective 1. All other economic activities can be clearly attributed.

Sales

To identify Taxonomy-eligible sales, Group sales were analyzed and categorized according to product group. Every economic activity has already been analyzed in terms of its eligibility for the climate objective and any associated investments, operating costs, or sales.

Economic activities were identified that make a significant contribution to the environmental objective of "Transition to a circular economy." Taxonomy-eligible sales accounted for 5.0 percent of Group sales. Several activities related to capital expenditure and operating expenses as well as the environmental objective "climate change mitigation" were identified as Taxonomy-eligible. SUSS is not reporting any Taxonomy-aligned sales for the 2024 reporting year, as the aforementioned requirements must be met cumulatively. Looking ahead to the 2025 financial year and the coming years, SUSS will continue to intensify the analyses from previous years and work on the reporting processes for testing Taxonomy alignment.

Background Information on the sales KPI

SUSS was able to attribute sales of €22,376.8 thousand to Taxonomy-eligible activities in the reporting year (previous year: €20,273.0 thousand). This change was largely the result of a drop in the number of second-hand machines sold. However, this drop was exceeded by an increase in the service business area due to a higher number of systems installed at customer locations. There were no Taxonomy-eligible activities at SUSS that covered internal demand. SUSS did not issue any environmentally sustainable bonds or debt securities in the reporting year to finance Taxonomy-aligned economic activities.

CapEx and OpEx

The proportions presented in the following relate to expenditures arising from the acquisition of products from Taxonomy-aligned economic activities. The analysis did not identify any expenditures or investments related to the climate change mitigation goal.

Taxonomy-eligible operating expenses (OpEx) accounted for 0.7 percent of total operating expenses in 2024. This operating expenditure corresponds to various activities from the climate delegated act (see table). Additions to property, plant, and equipment and leasing expenses (vehicle fleet), intangible assets, and capitalized research and development costs were used to identify the Taxonomy-eligible portion of total CapEx. Additions and investments in buildings, particularly in production cleanrooms, play a significant role here. Taxonomy-eligible investments

accounted for 4.0 percent of total investments in the Company in the 2024 financial year. This percentage decreased compared with that of the previous year, as no amounts from the building leasing business were included in accordance with IFRS 16.

For future CapEx plans, please see the ESRS E1-16 c chapter in the Group Sustainability Statement. The planned CapEx is subject to assessments and changes.

Background Information on the CapEx KPI

The denominator of the CapEx KPI includes additions to tangible assets and immaterial assets during the reporting period. The sum of this expenditure formed the denominator of the KPI and was €392.5 thousand in the reporting year (previous year: €3,219.0 thousand). SUSS followed a CapEx plan in the reporting year.

Background Information on the OpEx KPI

The denominator of the OpEx KPI includes direct, non-capitalized costs associated with research and development, building renovations, short-term leasing, maintenance and repair, and all other direct expenditure related to the daily maintenance of tangible assets by the Company or third parties. The denominator for the OpEx KPI is €276.9 thousand (previous year: €279.7 thousand).

Future CapEx and OpEx plan

The future CapEx plan calls for capital expenditure for an energy source transition as well as expansion of the e-charging station infrastructure. The future OpEx plan applies to the installation, maintenance, and repair of energy efficiency equipment as well as actions to improve the overall energy efficiency of buildings.

Resource allocation	(Actual)	(Plan)	
	2024	2025–2027	2028–2030
Capital expenditure			
Photovoltaic system		350,000 €	
Energy source transition		450,000 €	200,000 €
Infrastructure for e-charging stations		100,000 €	
Operating expenses			
Energy-related actions for buildings and technology	158,000 €	600,000 €	600,000 €

Metrics Based on EU Taxonomy – Sales

	2024																		
	Code(s) (2)	Absolute sales (3)	Share of sales 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biological diversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy t (15)	Biological diversity (16)	Minimum protection (17)	Share of Taxonomy-aligned sales, 2023 (18)	Category of enabling activity (19)	Category of transitional activity (20)
Economic activities (1)		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Sales of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%														0,0%		
of which enabling activities		0,0	0,0%														0,0%	E	
of which transitional activities		0,0	0,0%														0,0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)																			
				Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL										
Repair, refurbishment, and remanufacturing	CE 5.1	21,235.8	4.8%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								4.8%		
Sale of second-hand goods	CE 5.4	1,141.0	0.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1.4%		

Metrics Based on EU Taxonomy – Sales

	2024																		
	Code(s) (2)	Absolute sales (3)	Share of sales 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biological diversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy t (15)	Biological diversity (16)	Minimum protection (17)	Share of Taxonomy-aligned sales, 2023 (18)	Category of enabling activity (19)	Category of transitional activity (20)
Economic activities (1)		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Sales of Taxonomy-eligible, but not environmentally sustainable, activities (non-Taxonomy-aligned activities) (A.2)		22,376.8	5.0%	N	N	N	N	N/EL	N								6.2%		
Sales of Taxonomy-eligible activities Total (A.1 + A.2)		22,376.8	5.0%														6.2%		
B. Non-Taxonomy-eligible activities																			
Sales of non-Taxonomy-eligible activities (B)		423,770.2	95.0%																
Total (A + B)		446,147.0	100%																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity that is consistent with the relevant environmental objective;
N – No, Taxonomy-eligible activity, but not Taxonomy-aligned with the relevant environmental objective;
N/EL – “Not eligible,” non-Taxonomy-eligible activity for the respective environmental objective

Share of sales/total sales	CCM	CCA	WTR	CE	PPC	BIO
Taxonomy-aligned per objective	%	%	%	%	%	%
Taxonomy-eligible per objective	%	%	%	%	%	%

Metrics Based on EU Taxonomy – CapEx

	2024			Criteria for a Significant Contribution						DNSH-Criteria ("Do no significant harm")						Share of Taxonomy-aligned CapEx, 2023 (18)	Category of enabling activity (19)	Category of transitional activity (20)	
	Code(s) (2)	CapEx (3)	Share of CapEx 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biological diversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy t (15)	Biological diversity (16)				Minimum protection (17)
Economic activities (1)		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%														0,0%		
of which enabling activities		0,0	0,0%														0,0%	E	
of which transitional activities		0,0	0,0%														0,0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)																			
				Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL										
Transport by motorbikes, passenger cars, and light commercial vehicles	CCM 6.5	102.2	1.0%	N/EL	N	N	N	N	N								6.5%		
Installation, maintenance, and repair of energy efficiency equipment	CCM 7.3	256.0	2.6%	N/EL	N	N	N	N	N								0.6%		

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Metrics Based on EU Taxonomy – CapEx

	2024			Criteria for a Significant Contribution						DNSH-Criteria ("Do no significant harm")							Share of Taxonomy-aligned CapEx, 2023 (18)	Category of enabling activity (19)	Category of transitional activity (20)
	Code(s) (2)	CapEx (3)	Share of CapEx 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biological diversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biological diversity (16)	Minimum protection (17)			
Economic activities (1)		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Installation, maintenance, and repair of charging stations for electric vehicles in buildings	CCM 7.4	5.7	0.0%	N/EL	N	N	N	N	N								0.0%		
Installation, maintenance, and repair for measuring, regulation, and controlling energy performance of buildings	CCM 7.5	28.6	0.3%	N/EL	N	N	N	N	N								0.1%		
CapEx Taxonomy-eligible, but not environmentally sustainable, activities (non-Taxonomy-aligned activities) (A.2)		392.5	4.0%	N	N	N	N	N/EL	N								26.2%		
CapEx Taxonomy-eligible activities Total (A.1 + A.2)		392.5	4.0%														26.2%		
B. Non-Taxonomy-eligible activities																			
CapEx non-Taxonomy-eligible activities (B)		9,414.6	96.0%																
Total (A + B)		9,807.1	100%																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity that is consistent with the relevant environmental objective;
N – No, Taxonomy-eligible activity, but not Taxonomy-aligned with the relevant environmental objective;
N/EL – "Not eligible," non-Taxonomy-eligible activity for the respective environmental objective

CapEx share/total CapEx	CCM	CCA	WTR	CE	PPC	BIO
Taxonomy-aligned per objective	%	%	%	%	%	%
Taxonomy-eligible per objective	%	%	%	%	%	%

Metrics Based on EU Taxonomy – OpEx

	2024			Criteria for a Significant Contribution						DNSH-Criteria ("Do no significant harm")						Share of Taxonomy-aligned OpEx, 2023 (18)	Category of enabling activity (19)	Category of transitional activity (20)	
	Code(s) (2)	OpEx (3)	Share of OpEx 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biological diversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy t (15)	Biological diversity (16)				Minimum protection (17)
Economic activities (1)		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%														0.0%		
of which enabling activities		0.0	0.0%														0.0%	E	
of which transitional activities		0.0	0.0%														0.0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)																			
				Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL										
Operation of personal mobility devices, cycle logistics	CCM 6.4	119.4	0.3%	N/EL	N	N	N	N	N								4.8%		
Installation, maintenance, and repair of energy efficiency equipment	CCM 7.3	83.1	0.2%	N/EL	N	N	N	N	N								1.4%		

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Metrics Based on EU Taxonomy – OpEx

	2024			Criteria for a Significant Contribution						DNSH-Criteria ("Do no significant harm")							Share of Taxonomy-aligned OpEx, 2023 (18)	Category of enabling activity (19)	Category of transitional activity (20)
	Code(s) (2)	OpEx (3)	Share of OpEx 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biological diversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biological diversity (16)	Minimum protection (17)			
Economic activities (1)		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling energy performance of buildings	CCM 7.5	74.4	0.2%	N/EL	N	N	N	N	N										
OpEx Taxonomy-eligible, but not environmentally sustainable, activities (non-Taxonomy-aligned activities) (A.2)		276.9	0.7%	N	N	N	N	N/EL	N								6.2%		
OpEx Taxonomy-eligible activities Total (A.1 + A.2)		276.9	0.7%														6.2%		
B. Non-Taxonomy-eligible activities																			
OpEx non-Taxonomy-eligible activities (B)		41,166.4	99.3%																
Total (A + B)		41,443.3	100%																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity that is consistent with the relevant environmental objective;
N – No, Taxonomy-eligible activity, but not Taxonomy-aligned with the relevant environmental objective;
N/EL – "Not eligible," non-Taxonomy-eligible activity for the respective environmental objective

OpEx share/total OpEx	CCM	CCA	WTR	CE	PPC	BIO
Taxonomy-aligned per objective	%	%	%	%	%	%
Taxonomy-eligible per objective	%	%	%	%	%	%

Social

ESRS S1 Own Workforce Strategy

In the years to come, we will focus on developing an organization in Germany, at our international companies, and particularly at the production site in Taiwan, which is already making a significant contribution to value creation at the Company. The aim is to develop a corporate culture in which employees feel like they are part of a diverse organization that spans country borders. SUSS is interested in establishing and practicing a corporate culture throughout all of its companies worldwide in which employees view themselves as part of a team, respect and embrace diversity, and work together to achieve business objectives. And in a highly competitive employment market, the Company also aims to promote long-term loyalty to the Company and has already invested in the SUSS-specific qualifications and development of its employees.

Four material social topics were identified through the materiality assessment described in the ESRS 2 section and received a great deal of attention in the reporting year:

1. Employer attractiveness and employee satisfaction
2. Occupational health and safety
3. Training and further education
4. Diversity, inclusion, equal opportunities, and non-discrimination

During the 2024 reporting period, structures were adapted in line with growth, roles were further differentiated, and employment relations were diversified – hybrid, multinational, and cross-functional – throughout the organization. We are well aware that this process will only be successful if all SUSS employees work together to create the necessary framework – on the basis of well-founded expertise and many years of experience – are willing to acquire new skills and abilities, and have a psychologically safe space in which to promote innovation and develop a positive culture for learning from mistakes, which will ultimately lead to new knowledge and increased personal and organizational growth.

Disclosure related to ESRS 2 SBM-2: Interests and views of stakeholders

(ESRS S1 12 related to ESRS 2 SMB-3) The Company's own workforce is an important group of concerned stakeholders, which is why it is important to the Company management to include the perspectives of employees in the development of our organization – both informally and through formal employee representatives. The ESRS S1-8 section provides more detailed information about employee representatives. SUSS understands "own workforce" to mean employees who are employed by the SUSS Group as well as temporary workers from third-party companies who temporarily work for SUSS or its subsidiaries and complete tasks that would otherwise be completed by SUSS employees.

SUSS is committed to respecting the rights of all employees and promoting a responsible work environment. In accordance with international standards and the principles of human rights, we do not tolerate any form of forced labor, slave labor, or child labor in our operations or anywhere in the supply chain. We are actively committed to protecting all employees from exploitation. Any violations of these principles are taken seriously and punished accordingly.

Our company is committed to respecting and protecting human rights. Forced labor of any kind is strictly rejected in our operations and throughout the supply chain. We ensure that all employees are employed voluntarily and that no persons are forced to work against their will by state authorities, organizations, or illegal associations.

SUSS offers enabling technologies and occupies specialty markets 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. Further information about the corporate strategy and business model are available in the "Basics of the Group" section of this condensed Management Report.

This competitive, fast-paced environment is dominated by internationality and innovations, which is why the Company's own

workforce needs to be able to operate in a way that is both innovative and flexible, interact with their colleagues and customers from different countries and cultures, and adapt to rapid change in the semiconductor industry. This requires a high degree of employee motivation and dedication, especially considering the Company's current challenging growth trajectory.

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 related to ESRS 2 SBM-3) As described in the previous section, SUSS's own workforce needs to respond to a whole host of challenges associated with the current phase of growth and the global semiconductor equipment business. Through the materiality assessment, we have identified material employee-related topics at the Company, the impacts they have on the Company's own workforce, and the associated risks and opportunities. Beginning with the ESRS S1 16 related to ESRS 2 SBM-2 section, we take a more detailed look at the four identified material topics and the associated impacts, risks, and opportunities.

Overview of the material topics along with their impacts, risks, and opportunities

Topic	Description	IRO	Value Chain
Employer attractiveness, employee satisfaction	Low employee satisfaction can lead to demotivation and have a negative impact on physical/mental health.	(Potential) negative impact	Within the company
	Flexible and individualised working models (part-time, home office, flexitime) contribute to employee satisfaction and attractiveness as an employer.	(Potential) positive Impact	Within the company
	Employee satisfaction has a positive effect on work behaviours (e.g. efficiency, fewer errors, innovation).	Opportunity	
	Too few applications for vacancies at the relevant locations Garching (high competition for employees) and Sternenfels (not a 'metropolis') can be an obstacle to growth/increased sales	Opportunity	
	A shortage of skilled labour can have a dampening effect on sales and earnings growth as demand continues to rise.	Risk	Within the company
Training & education	Lack of know-how on the part of employees due to insufficient resources in the training centre. This lack of knowledge leads, for example, to excessive demands and demotivation.	Negative impact	Within the company
	Highly trained personnel increase productivity.	Opportunity	
	Highly trained personnel offer growth potential and new sales channels.	Opportunity	
	Training of in-house junior staff reduces the need for external specialists.	Opportunity	
Diversity & inclusion, equal opportunities, non-discrimination	Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) do not feel accepted/discriminated against/discriminated against.	(Potential) negative impact	Within the company
Occupational health & safety	Unsafe working conditions can lead to injuries/work accidents	(Potential) negative impact	Within the company

(ESRS S1 13 a related to ESRS 2 SBM-3) The identified impacts, risks, and opportunities are not the result of the Company's policy. The risk of injury in production is based on the business model.

Corporate policy has been adapted for a better response especially to challenges in personnel recruitment.

(ESRS S1 14 a–e related to ESRS 2 SBM-2) The SUSS Group primarily employs permanent staff but also has some temporary employment relationships. We also employ (especially in Germany) non-employees (so-called temporary workers) who are employed by third-party companies in order to increase production capacities at the last minute or for a short period of time. SUSS understands “own workforce” to mean employees who are employed by the SUSS Group as well as temporary workers from third-party companies who temporarily work for us or our subsidiaries and complete tasks that would otherwise be completed by SUSS employees. The Company's own workforce does not include any other people, companies, and/or service providers, such as freelancers and other self-employed people who provide SUSS with services. They are not included in this report, as we have not identified any activities for this group of people at the Company associated with material impacts, risks, or opportunities for these people and the Company. Correspondingly, we differentiate hereafter between “employees” (SUSS Group employees) and “non-employees” (temporary workers).

(ESRS S1 14 b related to ESRS 2 SBM-3) The four material negative impacts mentioned above apply to the Company as a whole as well as all employees of the Company's own workforce. They are generally applicable and not specific to SUSS. No region or

activity has been identified that would be affected to a high degree by one or more negative impacts.

(ESRS S1 14 c related to ESRS 2 SBM-3) The impacts, risks, and opportunities mentioned above apply to the Company's own workforce to varying degrees. When it comes to the Company's own workforce, there's an increased risk for temporary workers that the employment contract (between SUSS and the third-party company) will be terminated prematurely or not extended – for example, due to excess capacity. In turn, temporary workers may benefit from the last-minute creation of new positions and medium to long-term employment with SUSS when there are changes in capacity.

(ESRS S1 14 e related to 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 establish eco-friendlier, climate-neutral activities.

(ESRS S1 14 f; g related to ESRS 2 SBM-2) In the countries in which SUSS maintains production facilities (Germany and Taiwan), there is no increased risk of forced or child labor. Our equipment is also primarily produced in cleanrooms. Extensive technical training is required for activities in production and does not allow

for forced or child labor. It is also our strict policy (see Code of Conduct) not to tolerate child or forced labor at the Company.

(ESRS S1 15 related to ESRS 2 SBM-2) As previously stated, the four material negative impacts apply to all employees of the Company's own workforce. Employees are affected equally by all four potentially negative impacts. Non-employees generally only work at the Company for a limited period of time and are therefore not significantly affected by potentially negative impacts. Only the negative impact “Unsafe working conditions can lead to injuries/workplace accidents” applies equally to employees and non-employees who work in production.

(ESRS S1 16 related to ESRS 2 SBM-2) The material risks and opportunities apply to all employees of the Company's own workforce. The specific opportunities that come from training your own junior staff are relevant to young employees in particular. The opportunity “Highly trained staff increases productivity and offers growth potential and new sales channels” is of particular importance for employees and non-employees in production.

We have not identified any material impacts on the Company's own workforce or any other employees resulting from transition plans to reduce negative impacts on the environment and achieve eco-friendlier, climate-neutral operations.

Employer attractiveness and employee satisfaction – overview of impacts, risks, opportunities

Impacts: Flexible and individual working hours such as part-time, remote work, and flexitime contribute to employee satisfaction and employer attractiveness

Low employee satisfaction can lead to demotivation and have a negative impact on physical and mental health.

It is our opinion that the opportunities and risks mentioned below affect the Company's own workforce as a whole equally. There is no specific group of people who would especially benefit from the opportunities or be significantly affected by the risks.

Risks: Low employee satisfaction can represent an obstacle to growth targets – for example, because vacancies are not filled promptly or with ideal candidates. A shortage of skilled workers can also have a dampening effect on sales and earnings growth if demand continues to rise.

Opportunities: High employee satisfaction promotes efficiency at the workplace and can help decrease the amount of mistakes made by employees.

Further information about this topic is available beginning with the ESRS S1-5 47 a–c section of this report.

Training and further education – overview of impacts, risks, opportunities

Impacts: Many (especially technical) activities at SUSS require a high degree of special expertise. If the Company fails to sufficiently train employees according to their responsibilities due to insufficient resources at the training center, this can have negative impacts on employees, which can lead to mental overload or demotivation and ultimately represents a negative impact for the Company.

The opportunities mentioned below are relevant to employees in the production environment and the R&D departments in

particular. Most of the employees in these areas work in Germany at the Garching and Sternenfels sites and internationally at our production site in Taiwan, as well as in the US.

Risks: The materiality assessment did not identify any material risks in this area.

Opportunities: Highly trained employees tend to be very productive, which is a great benefit to the Company and allows SUSS to fully exploit growth potential. This could potentially even result in new sales channels. The Company can recruit future managers from within its own ranks, which is yet another opportunity for both the employees and the Company. This is a wonderful opportunity, especially considering the shortage of skilled workers.

Further information about this topic is available beginning with the ESRS S1-5 47 a–c section of this report.

Diversity and Inclusion, Equal Opportunities, Non-Discrimination – Overview of Impacts, Risks, Opportunities

Impacts: Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) do not feel accepted or feel disadvantaged/discriminated against.

Risks: The materiality assessment did not identify any material risks in this area.

Opportunities: The materiality assessment did not identify any material opportunities in this area.

Further information about this topic is available beginning with the ESRS S1-13 83 a, b section of this report.

Occupational Health and Safety: Overview of Impacts, Risks, Opportunities

Impacts: Unsafe working conditions can lead to injuries and workplace accidents for employees.

Risks: The materiality assessment did not identify any material risks in this area.

Opportunities: The materiality assessment did not identify any material opportunities in this area.

Further information about this topic is available beginning in the ESRS S1-17 104 a, b section of this report.

Management of impacts, risks, and opportunities

Disclosure ESRS S1-1: Policies related to own workforce

(ESRS S1-1 19) The Company has implemented a variety of policies, internal guidelines, and legal standards for managing collaboration between all of the interest groups and the Company's own workforce at all of its locations worldwide. They apply to the Company's own workforce as a whole. SUSS's internal guidelines and policies are accessible online to every employee around the world and are provided to employees via local self-service portals when they join the organization.

The Company has a comprehensive Social Policy that reflects the topics material to SUSS based on the ESRS: training and further education; diversity and inclusion, equal opportunities, non-discrimination; occupational health and safety; and employee satisfaction and employer attractiveness. Should any of the provisions of these guidelines contradict national laws, the laws in question take precedence. All employees are required to learn about and observe these guidelines. A whistleblower policy accessible to all employees via the intranet stipulates how to deal with reports submitted (confidentially) via the whistleblower hotline.

Strategy	Policy/Description
1. Policy	Social Policy
2. Objectives and content	<p>The social policy relates to the topics of employer attractiveness and employee satisfaction, training and development, diversity, inclusion, equal opportunities, non-discrimination and occupational health and safety, which are important to SUSS. SUSS is committed to respecting the rights of all employees and promoting a responsible working environment.</p> <p>Target:</p> <ul style="list-style-type: none"> – Organises cooperation and development opportunities for employees – Orientation framework for employee behaviour – Promoting diversity and equal opportunities – Specification of targets and measures in the key topics
3. References to significant impacts, risks or opportunities	The content of the social policy specifically addresses the four key topics and describes the opportunities, risks and impacts on the company and its own employees and defines measures and targets for these four topics.
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. Reference to standards	Third-party interests were included as part of the materiality analysis, which is decisive for 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.

There is also the Code of Conduct, an inclusion policy, company agreements at the SUSS subsidiaries, and instructions on occupational health and safety, which are also accessible on the Company intranet.

(ESRS S1-1 20 a) The SUSS Code of Conduct explicitly addresses the topics of human rights, forced labor, and child labor, as well as human trafficking and forced prostitution. It describes the values we share at the Company and how we intend to work with each other and business partners. Values like transparency, honesty, and integrity as well as the personal responsibility of every

single one of us are particularly important to us. This Code of Conduct was adopted as part of the Group-wide compliance program in order to address legal and ethical challenges encountered in day-to-day work, to create clarity, and thus to further strengthen trust in the performance and integrity of the SUSS Group. The Code of Conduct applies equally to all of the sites around the world and all of the employees in the Company's own workforce.

(ESRS S1-120 b; c) Employees can also use the ESRS S1-2 processes on engagement with the Company's own workforce as well as processes and channels related to impacts in order to address and discuss human rights issues with the Company and then correct them.

(ESRS S1-1 21; 22) As published in the Code of Conduct, SUSS accepts internationally recognized human rights and supports adherence to these. Material frameworks that guide us in this regard are the United Nations (UN) Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labour Organization (ILO). We are actively committed to protecting all employees from exploitation.

SUSS operates around the world with its subsidiaries and maintains sites in a wide range of countries. However, our equipment

is manufactured at three key sites in Garching and Sternenfels, Germany, and Hsinchu, Taiwan. Due to the legal provisions and their implementation and monitoring, we have not identified any risk of human rights violations, human trafficking, child labor, or forced labor laws at these three sites. However, should a human rights violation ever occur, the Company will do everything in its power to hold the people responsible accountable, get to the bottom of the incident, and adjust the framework conditions to such a degree that this type of incident cannot occur again at the Company.

Diversity and inclusion, equal opportunity, non-discrimination – We consider legally compliant conduct, respectful interaction with one another, equal opportunities, and employee diversity at the Company to be fundamental requirements for maintaining competitiveness and sustainable corporate success. As a global company, we cannot and do not want to differentiate between age, gender, origin and religion, for example, when selecting our employees. The same applies to opportunities for further development and remuneration within the company; here, too, only personal suitability and qualifications play a role.

(ESRS S1-123) Depending on the type of workplace, there are a variety of occupational health and safety guidelines in place at

the Company. Upon joining the Company, new employees promptly receive an initial, general occupational health and safety briefing provided by our occupational health and safety specialist. There are special occupational health and safety guidelines and training courses on specific work environments for production employees – especially those that work in cleanrooms, use chemicals, or operate electrical equipment.

(ESRS S1-124 a) Eliminating discrimination and promoting equal opportunities, diversity, and inclusion are part of the corporate strategy we embrace each and every day. SUSS observes the principle of equal treatment and bases its hiring, wages, promotions, and training opportunities on personal abilities and suitability – regardless of age, gender, and other social categories. However, the number of female college graduates and technical specialists is still comparably low, especially in the technological environment, meaning there are naturally many more male than female applicants who apply for technical positions and thus more male employees. Rather than explicitly desired by the Company, this is a consequence of qualified workers available in the market.

(ESRS S1-124 b) The Code of Conduct explicitly lists the following aspects of discrimination: different ethical background, culture, religion, age, political, social, or union activity, disability, skin

color, sexual orientation, sexual identity, or sexual expression, world view, or gender.

(ESRS S1-124 c) The Company 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.

- **Germany:** General Act on Equal Treatment (AGG): The objective of the law is to prevent or eliminate disadvantages on the basis of race or ethnic background, gender, religion, worldview, disability, age, or sexual identity. Also applicable in Germany, the Second Leadership Positions Act (FüPoG II) aims to increase the percentage of women in management positions and establish binding guidelines for business and public service.
- **USA:** Civil Rights Act: The provisions of the Civil Rights Acts prohibit discrimination on the basis of gender and race when it comes to hiring, advancement, and termination. SUSS is also subject to a variety of regulations specific to 13 different states in the US.

- **China:** the PRC Labour Law, the PRC Employment Promotion Law, the Regulation on the Employment of the Disabled, and Women's Protection Law
- **Taiwan:** Employment Service Act: The Taiwanese antidiscrimination law prohibits employers from discriminating against applicants or employees on the basis of ethnicity, religion, membership in a political party, origin, birthplace, gender, sexual orientation, age, or marital status. If discriminated against on the basis of their nationality, ethnicity, skin color, status, or birthplace, anyone who resides in the Taiwan region can lodge a complaint with the responsible authorities about the violation of their rights.

(ESRS S1-1 24 d) The Company promotes employee awareness and offers regular employee training to prevent and fight discrimination. Mandatory management training courses familiarize our managers with aspects of diversity and non-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 formats are available to employees for both personal and anonymous feedback. Direct formats include annual performance reviews with supervisors and quarterly all-hands meetings with the Management Board. Employees can submit feedback indirectly through the Works Councils or pulse checks. The Company's own workforce and any other stakeholders can submit a report to the Company using the whistleblower hotline. These anonymous reports are processed and tracked confidentially by the Compliance Officer. If necessary, appropriate actions can be initiated and implemented in coordination with the Management Board. The views of our own employees are incorporated into decisions or activities at various points in order to manage the (potential) impacts. See also actions in the "Overview of the material actions related to the impacts in the material area of employer attractiveness and employee satisfaction" section and ESRS S1-1 19 et seqq.

Cooperation with the elected Works Councils: The SUSS MicroTec SE Management Boards and Works Councils get together for consultations twice a year. These meetings focus on topics like successful collaboration and employee satisfaction. Topics like strategic company development are also discussed, providing an opportunity for employee representatives to effectively explain strategic decisions and boost the motivation to work together to achieve great things. There are also monthly meetings between the Works Councils and the Managing Directors of the German subsidiaries. These meetings are held on a quarterly basis in the Netherlands.

Between these routine meetings, there are also regular (monthly) meetings between the Works Council, the Management Boards of the individual companies, and the "HR Business Partner & Administration" department, which provide the opportunity to respond promptly to employee requirements and discuss the department's upcoming projects.

The Works Council is also available to employees who are interested in discussing their concerns and suggestions for improving the organization with the committee. They can decide with their elected representatives whether to express their concerns to the SUSS management personally or anonymously.

Collaboration between the employee representatives in the Netherlands and local management is subject to similar principles and processes.

- **All-hands meeting:** Once a quarter, the Management Board invites all of the employees around the world to the so-called all-hands meeting – to provide information about the Company's current situation and developments planned for the future as well as 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 accessible format.
- **Annual employee reviews:** Even if the annual employee review focuses on the employees, their personal performance in the previous reporting period, and future development opportunities, these meetings also give employees the opportunity to provide feedback on their managers, the Company's general development, and the corporate culture. The SUSS "Training and Further Education" function – in the future, "Learning & Development" – is responsible for annual employee reviews, which also includes training courses on conducting constructive feedback meetings for all managers. Through preparation, managers learn how to encourage employees to provide honest feedback and accept it themselves as a development opportunity.

- **Touchpoint:** With so-called touchpoint conversations, the HR Business Partner unit has initially established a feedback format at the German sites for the probation period. In addition to the two performance-related probation period meetings between managers and employees, a responsible HR Business Partner also invites new employees to a review of the onboarding phase. In this format, we actively ask for feedback from our new colleagues and thus, as a company, obtain valuable insights into development potential. The format has proven its worth at the German companies and is also being rolled out at all international companies as part of process harmonization.
- **Pulse check:** In addition to the three standard questions always included, this survey focuses on individual aspects that have proven to be essential topics. To enable comparison, the three standard questions are always the same on an international level. 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 with which we ask our employees around the world about the current mood concerning a whole host of topics. Introduced in 2024, the new Employee Engagement Score is determined on the basis of the pulse check.

(ESRS S1-2 27 c) Operations are largely the responsibility of 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 on respecting human rights in its own workforce.

(ESRS S1-2 27 e) It is our opinion that the actions and formats listed under 27 (b) are sufficient and effective, enabling the incorporation of the views and opinions of the Company's own workforce into the management's decisions. A global employee survey conducted in 2024 is just one of multiple tools for evaluating the effectiveness of actions.

(ESRS S1-2 28; 29) The rehabilitation and involvement of people with disabilities is important to the Company. We have established the Representative for Severely Disabled Employees position, which is legally required for companies of our size in Germany. Every employee has access to the Representative for Severely Disabled Employees. In dialogue with the Representative for Severely Disabled Employees, these employees can share their views with the Company. The Company has not yet taken any other steps to gain more insight into the views of the people in the Company's own workforce who are most vulnerable to negative impacts in the form of discrimination and/or could be marginalized (e.g., women, migrants, people with disabilities).

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

(ESRS S1-3 32 a) All of the formats of stakeholder and employee co-determination already described make it possible to express praise, concerns, and criticism directly, anonymously, and confidentially. We have defined company-wide guidelines for dealing with reports submitted using the whistleblower hotline, which are accessible to staff on the intranet. To ensure confidentiality and the anonymity of the individual person submitting a report via the whistleblower hotline, the Company uses a third-party software system, with data stored on the third-party system rather than on SUSS IT systems.

Even 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.

These forms of remediation are suitable and effective when it comes to counteracting material negative impacts on the Company's own workforce.

(ESRS S1-3 32 b) The following channels are available to employees:

- **Local Works Councils and elected employee representatives:** Employees have the option to voice their concerns to the elected representatives confidentially and request anonymous processing. There is also a mailbox at the Sternenfels and Garching sites where employees can submit anonymous reports to the Works Council.
- **The Company's own management:** SUSS's view on 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 responsible HR Business Partner anytime 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.
- **Whistleblower hotline:** Located on the intranet, a whistleblower portal is easy to find and provides all employees with the opportunity to consult the responsible compliance management position without fear of retaliation. Further details are also available in the ESRS G1-1 section.

- **Reporting excessive workloads:** With this standardized tool for reporting excessive workloads, the SUSS Works Council has created a transparent process that allows all employees to address potential cases of excessive workload – whether temporary or structural – and, with the management and HR, look for solutions to improve the specific work situation. We as a company also view this tool as an important source of constructive employee feedback.
- **Workplace reintegration management:** If an employee 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. In addition to developing and implementing specific actions in collaboration with the employee in this process, SUSS also receives valuable feedback on working conditions that can have a negative impact on our employees, as well as on the effectiveness of the (individual) actions developed to mitigate or eliminate these types of negative impacts.
- **Exit interviews:** Like the onboarding process, the offboarding process is structured and standardized. Every employee who chooses to leave the Company 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.

(ESRS S1-3 32 c) The described procedures make it possible to document employee feedback and evaluate it accordingly. SUSS's preferred approach is always open dialogue with the Company or the corresponding company representatives.

(ESRS S1-3 32 d) The Company encourages employees to speak openly with the Company and within the Company's own workforce. The culture of open communication is exemplified by the Management Board and supported in different formats, which are implemented by the various departments. Employees are informed of these formats in the usual structures and forums of internal communication. Accessible to all employees online, the whistleblower hotline is an important tool that allows individual employees to voice their concerns.

(ESRS S1-3 32 e) Reports can be submitted via different channels at the Company and are pursued in the corresponding departments – if necessary, in collaboration with the Management Board – and, if necessary, processed in collaboration with the corresponding stakeholders, with suitable actions for remediation identified together.

(ESRS S1-3 33) The Company protects individual people from retaliation. We have established this requirement in the whistleblower policy and the Code of Conduct and 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.

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

(ESRS S1-4 37 related to ESRS 2 MDR-A) The Company has not developed any special action plans, but views the four material topics, their objectives, and the actions introduced as essential to finding the right new employees, motivating existing employees, keeping them at the Company, and protecting their health – especially in light of the shortage of skilled workers and the Company's ambitious growth objectives. We also view an attractive work environment shaped by equal opportunities as a way to ensure a personnel structure that is qualitatively and quantitatively competitive over the long term.

(ESRS S1-4 38 a-c) In reference to material impacts related to its own workforce, the Company introduced a variety of actions to mitigate potentially negative impacts and exploit potentially positive impacts.

The material actions that the Company has established to exploit potentially positive impacts and counteract negative impacts on the Company's own workforce are described in detail for the material topic, beginning with the ESRS S1-16 related to ESRS 2 SBM-2 section.

The purpose of all the actions as a whole is to manage impacts on the Company and its own workforce. The Company would like to benefit from potentially positive impacts and aims to minimize potentially negative impacts with these listed actions. Especially in Human Resources, the strategic focus on the material topics mentioned has resulted in a restructuring and reinforcement. In Germany, the former Human Resources Departments at the Sternenfels and Garching sites were consistently merged together and have been a single entity since November 2023. The objective is to transform HR into a "People & Culture" department. This change should clearly demonstrate that the department offers a strategic support function for the management and all of the employees. At the same time, a great deal of effort is being made in the area of internationalization in order to consolidate international collaboration and make process comparison as efficient and successful as possible.

The Business Partner & Administration units have been reinforced. A "Learning & Development" unit has also been established, as has a dedicated "Recruiting" unit with team leads who will be in charge of the strategic focus. During the reporting period, the team grew from 11 to 17 employees, which represents a growth of 54 percent.

A variety of metrics and parameters will be evaluated to monitor whether impacts (positive and negative) have actually occurred. These indicators also reveal whether the actions taken tend to work. In addition to many soft factors, other indicators include cultural development, alignment of processes with the international companies, the intensity of development, and the number of personnel development actions taken.

(ESRS S1-4 38 d) The materiality assessment on which this report is based was conducted at the end of 2023. The Company has not taken any (comparable) measurements to determine whether the actions listed below have had a notable effect. The Company is not currently monitoring the effectiveness of the actions. If any figures for comparing the associated actions exist in the future, they will be used to monitor effectiveness.

(ESRS S1-4 39) After the materiality assessment at the end of 2023, the actions viewed as necessary and appropriate by the Company were defined to manage the negative and positive impacts. This step was coordinated with the specialists of various departments who were also involved in the materiality assessment. Action planning and implementation were then coordinated with the Management Board, with actual implementation beginning thereafter. Some of the aforementioned actions were initiated and established independently of the 2023 materiality assessment, as implementation will take longer in many cases – for example, the gradual increase of the budget for further education.

(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 exploit opportunities.

The material actions that the Company has established to mitigate risks and exploit opportunities are described in detail for the material topic, beginning with the ESRS S1-16 related to ESRS 2 SBM-2 section.

The purpose of all the actions as a whole is to manage risks and opportunities for the Company and its own workforce. To ensure the effectiveness of actions, objectives are considered in connection with ESRS 2 MDR-T.

(ESRS S1-4 41) From the Company's point of view, the actions initiated by SUSS to achieve the objectives do not have any material negative impacts on the Company's own workforce or its own business activities. In fact, the actions should increase employee satisfaction and employer attractiveness, promote health, and prevent discrimination. This, in turn, provides opportunities to streamline working procedures, increase productivity, and exploit growth potential, all of which benefit the business activities. The Company maintains regular and open dialogue with employee representatives as well as direct contact with employees through all-hands meetings, with the aim of ensuring that the Company's own business activities do not have any material negative impacts on its own workforce – or 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. When it comes to implementing actions, managers work closely with the Management Board.

The Company has not taken any special actions to mitigate the negative impacts of the transition to an eco-friendlier, climate-neutral economy on its own workforce because, according to the facts as they are known today and based on company planning, there should be no 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) In order to manage and cope with the potential impacts, risks, and opportunities associated with our own workforce, we collect metrics in the four material topic areas, along with their corresponding objectives. The individual objectives in the four material topics are described beginning with the ESRS S1-5 46 section and attributed here to the corresponding potentially positive and negative impacts, which they should strengthen and promote or mitigate. The same applies to the objectives that should help exploit opportunities as well as the objectives

that should help the Company minimize risks. With the exception of the women's quota, which needs to be achieved by June 30, 2027, these objectives apply to the current reporting year.

Metrics on the established objectives are being collected and analyzed in order to measure progress in dealing with material negative impacts and promoting positive impacts on the Company's own workforce. Metrics on the women's quota, the number of violations registered, the number of work-related accidents, and the turnover rate have been collected for several years. The Employee Engagement Score is a tool for measuring employee satisfaction and is calculated on a quarterly basis.

The materiality assessment, which serves as the basis for this report, was conducted at the end of 2023, which is why there are not yet any comparison values for some of the individual parameters and target values that make it possible to measure progress over the period of at least two years. The first useful statements on the development of parameters and on the achievement of objectives will be available at the end of the 2025 financial year, once the comparable metrics from 2024 and 2025 are available.

(ESRS S1-5 46) The targets for the four material topics are:

- Employer attractiveness & employee satisfaction
 - Turnover rate (annual survey) ≤ 8 percent¹
 - Employee Engagement Score (calculated quarterly) ≥ 23 percent
- Occupational health and safety:
 - Global rate of reportable workplace accidents (annual survey) ≤ 3.7 accidents
- Training and further education: an objective has not yet been defined
- Diversity, inclusion, equal opportunities, and non-discrimination:
 - Number of reported violations (annual survey) = no reported violations
 - Women's quota: We are aiming for a proportion of women in management roles at SUSS MicroTec SE of 36 percent in the first and second management levels below the Management Board (this target is initially set for June 30, 2027)

As mentioned, these objectives apply to the current reporting year, with the exception of the women's quota.

(ESRS 1-5 47) There are no special procedures for defining the aforementioned objectives related to material topics and their potential impacts, risks, and opportunities. The objectives mentioned above were derived from the material topics and developed in close coordination with the Management Board during and after the materiality assessment. The Company's own workforce was not involved directly in defining the objectives, targets, and actions, but indirectly through the materiality assessment with the representatives and managers of various departments.

Objective achievement is monitored and analyzed once a year (on December 31) on the basis of whether the corresponding targets have been achieved. The Employee Engagement Score is calculated on a quarterly basis. It is our opinion that reliable findings and conclusions of whether and how the actions have affected the individual objectives and the corresponding targets, either positively or negatively, will only be possible after several years of monitoring.

On the following pages, we take a more detailed look at the four material topics and their impacts, risks, and opportunities associated with the Company's own workforce. We also describe the actions taken and objectives established in the individual topic areas and delve deeper into the associated metrics collected for the Company's own workforce.

Employer attractiveness and employee satisfaction

Strategy

SUSS's capital is largely based on the expertise of its employees. We are committed to high employee satisfaction with an appropriate salary structure, flexible working models (e.g., remote work, part-time arrangements), and a healthy and attractive work environment. Work-life balance plays a major role in recruiting well-qualified employees of all ages and social backgrounds to the Company and retaining them in the long term through a high level of satisfaction.

Since 2023, we have regularly and systematically recorded the satisfaction of our employees in order to continuously improve our working conditions and respond to the needs of our workforce.

A variety of actions and policies that are described in the SUSS Social Policy are used to manage impacts, risks, and opportunities resulting from the employer attractiveness and employee satisfaction topic, which is defined as material.

We work in flat hierarchies with short reporting lines and offer every employee the opportunity to develop according to their own skills and to take on responsibility. Competition with other

¹ The targeted fluctuation rate of 8.0% or less was defined before the introduction of the CSRD and applies only to Germany.

potential employers is high, especially in Garching, due to its close proximity to Munich. Even at the Sternenfels site, which is not located in close proximity to a big city, it is all the more important to hold on to good employees with high satisfaction and acquire new ones with a positive signaling effect. This also applies to international sites, especially in Asia.

Overview of Own Workforce

SUSS operates in different countries around the world, with its production and administration activities focused in Germany. There is also a production site in Taiwan, which is becoming more and more important. The sites in the other countries tend to be sales and service subsidiaries. As of the reporting date, December 31, 2024, the Company's own workforce (see the ESRS S1 related to ESRS 2 SMB-3 13 1 b section for the definition) was 1,673 employees (headcount).

Impacts, risks, and opportunities

The materiality evaluation conducted as part of the materiality assessment described in IRO-2 revealed the following (potentially) positive and negative impacts as well as opportunities and risks:

Topic	Description	IRO	Value Chain
Employer attractiveness, employee satisfaction	Flexible and individualised working models (part-time, home office, flexitime) contribute to employee satisfaction and attractiveness as an employer.	(Potential) Positive Impact	Within the company
	Low employee satisfaction can lead to demotivation and have a negative impact on physical/mental health.	(Potential) Negative impact	Within the company
	Employee satisfaction has a positive effect on work behaviours (e.g. efficiency, fewer errors, innovation).	Opportunity	
	Too few applications for vacancies at the relevant locations Garching (high competition for employees) and Sternenfels (not a 'metropolis') can be an obstacle to growth/increased sales	Opportunity	
	A shortage of skilled labour can have a dampening effect on sales and earnings growth as demand continues to rise.	Risk	

Impacts: Employer attractiveness and, in particular, employee satisfaction have a direct impact on well-being and thus indirectly affect employee work behavior. Because employees spend many hours at the workplace and dedicate themselves to the Company, high employee satisfaction has a positive impact on each and every employee. With flexible and individual working models such as part-time, remote work, and flexitime, the Company allows employees in Germany to pursue a position that aligns with their current personal circumstances. At present, there are no comparable rules at other sites. Remote work, flexitime, and part-time work are options to some degree at international sites but are rarely taken advantage of by employees. There are no standardized rules but rather individual agreements with supervisors.

Low satisfaction can lead to demotivation and have a negative impact on physical and mental health. And a lasting shortage of skilled workers can have a negative impact on growth targets. The topic of physical and mental health has become more and more important in the business world in recent years. Even SUSS is informed on the topic. However, there are no indications at present of actual material impacts on employee health (compare with development of the sick rate or the turnover rate).

Risks: Low employee satisfaction can represent an obstacle to growth targets – for example, because vacancies are not filled promptly or with ideal candidates. A shortage of skilled workers

can also have a dampening effect on sales and earnings growth if demand continues to rise.

Opportunities: High employee satisfaction promotes efficiency at the workplace and can help decrease the amount of mistakes made by employees. It is also to be expected that satisfied employees will be more committed to innovation.

Actions for managing impacts, risks, and opportunities

In order to manage impacts, risks, and opportunities in the area of employee satisfaction and employer attractiveness, the Company has implemented a variety of actions – primarily in Germany to start with – which are described in greater detail after the following overview.

- Corporate culture, open and transparent communication
 - OneSUSS (development of a global corporate culture)
 - Transparent communication (all-hands meetings, SUSS)
 - Manager training courses
 - Feedback and recognition systems (employee surveys, feedback talks, pulse checks, touchpoint conversations)
 - Cooperation with the elected Works Councils
 - Social dialogue, freedom of association, the existence of Works Councils, and the rights of workers to information, consultation, and co-determination/collective bargaining coverage
- Work-life balance:
 - Flexible working hours (full-time or part-time based on individual requirements)
 - Hybrid/remote work models (working from home up to twelve working days a month – available in Germany)
- Secure employment and adequate wages
 - Most of the employment contracts offered are permanent
 - Use and, where possible, hiring of temporary workers
 - Evaluation of the salary structure through benchmarks – for example, for new hires
 - Continued payment of wages if a child gets sick, in accordance with legal provisions in Germany
 - Fixed salary plus, variable salary components, and/or additional benefits based on position profile and local practices
- Acquiring and retaining highly qualified employees
 - Employee recommendation programs
 - Regularly visiting job fairs
 - Collaboration with research institutes and universities

Corporate culture, open and transparent communication

SUSS considers an attractive employer to be an organization that practices a corporate culture with the flattest hierarchies possible and is open to development and change. Anonymous employee surveys conducted on a quarterly basis at all locations worldwide and direct meeting formats between managers and their teams or individual employees are important sources of employee feedback on where the organization stands when it comes to achieving its own targets.

The 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 Company in a management role – regardless of the management level – which not only provides all employees in a management position with the confidence they need to operate in line with company values at all times but also creates a powerful management network for sharing ideas and obtaining peer group feedback on a regular basis. The training course takes a total of 64 hours and is complemented by follow-up training courses to ensure ongoing development at all times. The management training courses were launched in Germany in 2023. The gradual rollout of the identical program on an international basis kicked off in 2024 and will continue in 2025.

SUSS is interested in creating a work environment with open and transparent communication at the Company. A wide range of direct and indirect forms of communication are available to employees for both personal and anonymous feedback. The views of the Company's own workforce are incorporated into decision-making or activities at various points. The Works Council also offers all employees (in Germany) the opportunity to discuss their concerns and suggestions for improving the organization with the committee. Employees can decide with their elected representatives whether to express their concerns to the SUSS management personally or anonymously. Collaboration between employee representatives at the sites in Taiwan and the Netherlands and the local management follows the same rules.

Initiated by the Management Board, an "all-hands meeting" is held once a quarter with all of the employees worldwide in order to promptly provide them with a full picture of the current course of business. Employees have the opportunity to address the Management Board directly with any questions or concerns they may 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.

Employee reviews are held once a year with the supervisor to measure customer satisfaction in the Company's own workforce on a regular basis and, for example, provide an opportunity for the manager and employee to discuss potential development options

and provide each other with direct feedback (does not apply to temporary workers). Through preparation, managers learn how to encourage employees to provide honest feedback and view the annual employee review as a development opportunity.

So-called touchpoint conversations have also been established for employees during their probation period – for now, only at the two German sites. In addition to the two performance-related probation period meetings between managers and employees, the responsible HR Business Partner also invites new employees to a review of the onboarding phase. In this format, we actively ask for feedback from our new colleagues and thus, as a company, obtain valuable insights into our development potential. The format has proven its worth at the German companies and is also being rolled out at all international companies as part of process harmonization.

Pulse checks are another strategic tool for measuring/boosting employer attractiveness and employee satisfaction. In addition to the three standardized questions always included, this survey also focuses on individual aspects that have proven to be essential topics. To enable comparability, the standard questions are consistent on an international basis, while the additional questions can be adapted to the specific countries. The survey is conducted globally at all SUSS companies at the same time.

Work-life balance

Where possible, both flexible working hours and hybrid in-person/remote working models provide SUSS employees with the opportunity to balance their career and private lives. The two company agreements – “remote working” and “working times and working time account” – define the framework at the two German sites:

Based on a 40-hour week, employees (in Germany) can choose when to begin and end their workday as long as they comply with the core working hours from 9:00 a.m. to 3:00 p.m. (or 1:00 p.m. on Fridays). This flexitime agreement is linked to a working time account, through which employees can independently accumulate a positive or negative balance of up to 16 hours. In addition to flexitime, employees whose job description allows have the option to work up to twelve days a month remotely or from home, which requires general coordination with the team and manager. Here, too, SUSS expects employees to assume responsibility for themselves.

There are similar rules at the international sites based on local customs and work culture. For example, Taiwan offers a flexitime model with core working times but no working time accounts. In principle, working from home is an option at international sites, but employees rarely take advantage of it. There are no standardized rules but rather individual agreements with supervisors.

Flexitime rules and rules for working remotely/from home should help SUSS employees achieve a healthy work-life balance, which is important for maintaining physical and mental health and general performance. This is basically possible for more than half of the jobs in Germany and has become an integral part of our work organization.

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 time models to give employees as much flexibility as possible. SUSS provides all employees – including managers – with the option to work part-time, which is why we, as an employer, enable employees, wherever possible, to adopt the part-time model that works for them in terms of total hours and distribution of weekly working times. General flexitime and remote work rules apply in these cases, too.

For SUSS, a healthy work-life balance means that all employees, regardless of gender, can care for someone in their family if they need to, which is why we allow all employees to work part-time. Even in Taiwan, we guarantee that our employees can take advantage of paid and unpaid parental leave in accordance with local laws. In Taiwan, there is no comparable claim to time for family care or paid leave to look after sick children.

Legal provisions vary from one country to the next. In the Netherlands and at our other sites around the world, for example, regulations are not as extensive as they are in Germany. However, they are possible in every country based on the corresponding customs and legal provisions.

The aforementioned guidelines pertaining to work-life balance were very much focused on Germany in the 2024 reporting year. With the restructuring of the Human Resources department, which has already kicked off, the aforementioned topics will also be addressed internationally and implemented on a gradual basis in the future.

Secure employment and adequate wages

It's important to SUSS at all of the locations worldwide to provide employees with the peace of mind that comes with job security. Without existential fear, they can focus on contributing their knowledge and dedication to continuously developing SUSS. That is why most of the employment contracts we offer in the individual business units are permanent from the first day.

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. In individual cases, SUSS employs so-called non-employees, as defined in the ESRS, also referred to colloquially as freelancers or consultants. No staff is employed at any of the sites worldwide whose contracts do not explicitly specify the scope of the work to be performed (so-called capacity-oriented, variable working time), which is why this group will not be considered, presented, or mentioned throughout the rest of this report. Remuneration that is considered to be fair for the work performed also contributes to employee satisfaction and employer attractiveness. This perception grows significantly if the remuneration structure follows transparent rules.

Beyond these minimum standards, SUSS also follows a remuneration strategy that allows us to acquire and retain highly qualified specialists for the Company. Regularly conducted benchmarks of specialized service providers and consulting companies help us establish market-appropriate remuneration principles. There is a reference salary structure for each of our sites based on comparison with the existing workforce's remuneration and ad hoc benchmarks, such as the online platform "Compensation Partner" for Germany. New employees are categorized according to this structure. This form of categorization does not take gender or origin into account. The fixed monthly salaries of all employees at the German sites are usually adjusted by a percentage on an annual basis, with the involvement of the Works Council. Basic salaries are also adjusted by a percentage at the Taiwan site and the rest of the companies. Variable salary components represent another key factor for ensuring adequate wages at SUSS and allow the Company to manage expectations and the corresponding position profiles accordingly. In addition to the agreed remuneration, SUSS also offers a whole host of benefits, which may differ from one country to the next but are accessible to all employees at each of the sites. For example, the German sites offer a cafeteria and beverages or lunch delivery subsidized by the Company, "Jobrad" company bicycle leasing, discounted gym membership, and, from the fifth year with the Company, an additional company pension plan financed exclusively by the employer.

Acquiring and retaining highly qualified employees

Recruiting and retaining highly qualified employees plays an important role in the technologically demanding environment in which SUSS operates, which is why "Training and Further Education" was identified as its own material topic and is part of the personnel strategy derived from the corporate strategy. SUSS was represented at different job and university fairs in 2024. The Company has consolidated its university marketing in recent years: close collaboration with universities (e.g., Technical University of Munich, Munich University of Applied Sciences, universities of applied sciences in Pforzheim) and research institutes (e.g., Karlsruhe Institute of Technology).

For example, the Company has introduced every manager of the team lead level and higher with a brief profile since 2024 once they assume the role. Employee anniversaries of ten years or more are announced. The announcement of new employees is also being expanded to all new staff around the world. These actions should help people who already work for SUSS identify with the Company and, as often as possible, encourage acquaintances and family members to apply to the Company.

The current status of employee satisfaction and employer attractiveness is monitored through various exchange and feedback formats such as collaboration with the Works Councils, all-hands meetings, annual employee reviews, and employee satisfaction surveys.

Overview of the material actions related to the impacts in the material area of employer attractiveness and employee satisfaction

We have established the following actions to exploit potentially positive impacts resulting from the material topic "Flexible and individual working models (e.g., part-time, working from home, flexitime) contribute to employee satisfaction and employer attractiveness":

- Flexible working hours
- Hybrid/remote work models
- Continued payment of wages if a child gets sick

The Company has taken the following actions to counteract the potentially negative impacts resulting from the material topic "Low employee satisfaction can lead to demotivation and have a negative impact on mental health":

- Cooperation with the elected Works Councils
- Feedback and recognition systems (employee surveys, feedback talks)

- Transparent communication (all-hands meetings once a quarter, SUSS intranet as internal communication platform)

Overview of the material actions related to the opportunities and risks in the material area of employer attractiveness and employee satisfaction

We have established the following actions, which align with the actions on managing impacts in this area, in order to exploit the opportunity provided by the material topic "Employee satisfaction has a positive impact on work behavior (e.g., efficiency, fewer mistakes, innovation)":

- Flexible working hours
- Hybrid/remote work models
- Continued payment of wages if a child gets sick
- Transparent communication

We have established the following measures to counteract the two risks resulting from the material topic "Too few applications for vacancies at the relevant locations – Garching (high competition

for employees) and Sternenfels (not a 'big city') – can be an obstacle to growth/sales growth" and "A shortage of skilled workers can have a dampening effect on sales and earnings growth if demand continues to rise":

- Most of the employment contracts offered are permanent
- Flexible working hours
- Hybrid/remote work models
- Continued payment of wages if a child gets sick
- Use and, where possible, hiring of temporary workers
- Employee recommendation programs
- Fixed salary plus, variable salary components, and/or additional benefits based on position profile and local practices
- Evaluation of the salary structure through benchmarks – for example, for new hires
- Social dialogue, freedom of association, the existence of Works Councils, and the rights of workers to information, consultation, and co-determination/collective bargaining coverage

Metrics and targets

We use the following metrics to measure the effectiveness of the policies and actions described thus far for establishing our perception as an attractive employer among employees, potential applicants, and any other stakeholders:

Key Indicators	Managing the impact of opportunities and risks	Target (cumulative across all locations)	2024
Staff turnover rate ¹	Monitoring the risks: "Too few applications for vacancies at the relevant locations in Garching (high competition for employees) and Sternenfels (not a 'metropolis') can be an obstacle to growth/increased sales"		
	"Low employee satisfaction can lead to demotivation and have a negative impact on mental health"	≤ 8,0% ²	13,0%
Employee Engagement Score (based on Puls Checks)	Monitoring opportunities: "Flexible and individualised working models (part-time, home office, flexitime) contribute to employee satisfaction and attractiveness as an employer"		
	"Employee satisfaction has a positive effect on work behaviours (e.g. efficiency, fewer errors, innovation)"	≥ 23,0%	38,0%

1 The staff turnover rate in accordance with the CSRD is calculated by dividing the number of salaried employees (incl. hours worked, temporary staff, trainees, interns and other fixed-term employees) who left the company during the reporting period (resignation, dismissal, retirement, death) by the total number of salaried employees. The calculation does not include 149 employees who left the company due to the deconsolidation of SUSS MicroOptics in January 2024.

2 The target fluctuation rate ≤ 8% was set before the introduction of the CSRD and refers to the definition of the fluctuation rate according to SUSS MicroTec and differs from the CSRD definition: Insert SUSS definition

The turnover rate is another important indicator of employee satisfaction. Our aim is to remain below a rate of 8.0 percent in Germany. The global turnover rate (calculated in accordance with CSRD requirements) was 13.0 percent in 2024. The turnover rate in Germany was 9.6 percent in 2024 (previous year: 9.5 percent) and thus, once again, just over the target.

Conducted at all of the companies worldwide on a quarterly basis, pulse checks ask employees a variety of questions, including how likely they would be to recommend SUSS as an employer to family members and acquaintances. The question is answered using a five-level scale. SUSS treats the two highest rating levels above the middle value as approval. Our aim is to achieve an

approval rate of at least 23 percent. The rate in the fourth quarter of the 2024 reporting year was 38 percent.

Disclosure ESRS S1-6: Characteristics of the undertaking's employees

(ESRS S1-6 50 a; b) We describe below the material characteristics of non-employee workers in the undertaking's own workforce.

The next table presents information on the number of employees by region and gender. The total number of employees as of December 31, 2024, was 1,577 people.

Information S1-6 Characteristics of the undertaking's employees

	2024
By geography	Anzahl
EMEA	978
Americas	81
APAC	518
By gender	
Male	1,288
Female	289
others	0
Not indicated	0
Total number of employees	1,577
By Country¹	
Germany	937
Taiwan	385
USA	81
China	69

¹ Only disclosed for countries with more than 50 employees

The country breakdown only takes countries into account that have more than 50 employees and account for more than 10 per-cent of the total workforce.

	2024				
Employees by type of contract	Female	Male	Others	Not specified	Total
Number of employees in countries with more than 50 employees					
Germany	197	740	0	0	937
Taiwan	66	319	0	0	385
USA	11	70	0	0	81
China	11	58	0	0	69
Average number of employees in countries with more than 50 employees¹					
Germany	188	696	0	0	883
Taiwan	55	262	0	0	316
USA	10	65	0	0	75
China	12	57	0	0	68
Number of employees	289	1,288	0	0	1,577
Average number of employees	272	1,173	0	0	1,445
Number of permanent employees	266	1,189	0	0	1,455
Number of temporary employees	99	23	0	0	122
Number of employees without guaranteed working hours	12	26	0	0	38
Number of full-time employees	1,162	208	0	0	1,370
Number of part-time employees	126	81	0	0	207

¹ Calculated as the average number of employees as at 31 December 2023 and 31 December 2024

2024

Employees by type of contract	Germany	Taiwan	China	USA
Number of employees	937	385	69	81
Number of permanent employees	849	385	42	75
Number of temporary employees	88	0	27	6
Number of employees without guaranteed working hours	30	0	0	8
Number of full-time employees	742	385	69	75
Number of part-time employees	195	0	0	6

(ESRS S1-6 50 c)**2024****Total number of employees who left the company in 2024
(ESRS S1-6 50 c)**

	Number	Staff turnover rate ¹
Employees who have left the company during the reporting period	205	13,0%

¹ The employee turnover rate in accordance with the CSRD is calculated by dividing the number of salaried employees (incl. hours worked, temporary staff, trainees, interns and other fixed-term employees) who left the company during the reporting period (resignation, dismissal, retirement, death) by the total number of salaried employees. The calculation does not include 149 employees who left the company due to the deconsolidation of SUSS MicroOptics in January 2024.

(ESRS S1-6 50 d i) The staff numbers provided in the report are indicated as a headcount.

(ESRS S1-6 50 d ii) The S1-6 disclosures are reporting date disclosures as of December 31, 2024.

(ESRS S1-6 50 f) As of the reporting date, December 31, 2024, the Company's own workforce (see the ESRS S1 13 a; b related to ESRS 2 SBM-3 section) was 1,673 employees (headcount). This number deviates from that in the Management Report because, in accordance with the German Commercial Code (HGB), trainees and employees of third-party companies (temporary staff) may not be included in the Management Report, yet we still need to

include them in our own workforce for the purpose of ESRS reporting.

Disclosure ESRS S1-7: Characteristics of non-employee workers in the undertaking's own workforce

(ESRS S1-7 55 a) We have a very small number of non-employees, measured on the basis of the Group's total workforce. Details about this and the exact numbers are available in the "Employer Attractiveness and Employer Satisfaction" section. Due to the low number and thus the limited impact on the company's business activities, we will not provide a detailed description of the characteristics.

Temporary employees who work with us are fully integrated into the Company. They participate in the onboarding program and are part of the local companies.

Non-employee employees**2024**

Total number of non-employees Employees within own workforce worldwide ¹	96
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¹ the figure only includes temporary workers.

(ESRS S1-7 55 b) This refers to the number of people as of the reporting date, December 31, 2024.

(ESRS S1-7 55 c) Self-employed staff were not included among non-employees, as the data was incomplete as of December 31, 2024. There were no noteworthy fluctuations associated with the temporary workers considered. In principle, SUSS offers temporary workers the opportunity to enter into a permanent employment relationship with the Company, provided the orders position is sufficient, and they have the necessary qualifications.

Various systems were used to collect data on non-employees. At the German sites, all the data are collected and evaluated using the SAP system.

Disclosure ESRS S1-8: Collective bargaining coverage and social dialogue

(ESRS S1-8 58) There's a connection to a collective bargaining agreement at our subsidiary in the Netherlands and, historically, for five employees in Germany. However, this is not the case at any of the other companies.

Elected Works Councils, Representatives for Severely Disabled Employees, and youth representatives work at the German sites in Garching, Oberschleissheim, and Sternenfels. The number of members in the committees is based on the German Works

Constitution Act. Also in line with the German Works Constitution Act, the Works Councils have formed a General Works Council. There are a variety of institutionalized formats of exchange and co-determination between the Works Councils and the Management Board.

So-called labor management conferences have been established at the Company in Taiwan in line with the Labour Standard Act Taiwan. This format works much like the Works Councils in Germany. Management representatives confer with elected employee representatives on questions related to work organization and working conditions and develop joint solutions.

There is also a Works Council in the Netherlands, which, due to the size of the Company, does not have the same level of authority but is still an important conversation partner for the management when it comes to estimating the impacts of strategic decisions on the employees and, where necessary, making corrections.

Due to the limited number of employees at all of the other SUSS companies, there are no other institutionalized forms of co-determination.

The following table provides information about collective bargaining coverage and social dialogue.

(ESRS S1-8 60) The following table presents collective bargaining coverage inside SUSS.

Collective bargaining coverage	2024
Share of all employees covered by collective Bargaining Coverage	2,6% ¹
Of which in the European Economic Area (EWR)	0,5%
Collective bargaining agreement (metal and electrical industry)	0,5%
Thereof in Germany ²	0,5%

1 only the 36 employees in the Netherlands and (for historical reasons) five employees in Germany are covered by a collective labour agreement in the EEA
2 all other locations in the EEA have fewer than 50 employees

(ESRS S1-8 63 a) The following table describes collective bargaining coverage for the employees of the SUSS Group.

	Collective Bargaining Coverage		Social dialogue
	Employees – EEA	Employees – Non-EEA	Workplace representation (EEA only)
Coverage Rate			
0–19%	Germany	Taiwan, USA, China	
20–39%			
40–59%			
60–79%			
80–100%	Netherlands		Germany

2024

Percentage of employees covered by workers' representatives	100%
Thereof in Germany ¹	100%

1 all other locations in the EEA have fewer than 50 employees

(ESRS S1-8 63 b) SUSS MicroTec SE employees are represented by a Societas Europaea (SE) works council.

Disclosure ESRS S1-9: Diversity metrics

(ESRS S1-9 66) For diversity metrics, please see the “Diversity and inclusion, equal opportunities, non-discrimination” section.

Disclosure ESRS S1-10: Adequate wages

(ESRS S1-10 69) With the exception of Singapore, statutory minimum wages or comparable regulations apply at all SUSS sites worldwide – a minimum safeguard for employees fully upheld by SUSS. There is no statutory minimum wage in Singapore. SUSS ensures adequate payment of all employees, even in Singapore. SUSS has eight employees in Singapore. The average wages of these people are much higher than the comparable minimum wage in Germany and are therefore considered to be appropriate by the Company.

Disclosure ESRS S1-11: Social protection

(ESRS S1-11 74) At all of its companies, SUSS observes legal regulations on minimum social protection for its employees when it comes to illness, unemployment, workplace accidents and disability, parental leave, and retirement. Due to statutory requirements or internal company rules, all company employees enjoy social protection in terms of the following life events:

- Illness;
- Unemployment from the point at which the worker can no longer provide the Company with their labor;
- Workplace accidents and acquired disability;
- Parental leave;
- Retirement.

The scope of the legal protection from the aforementioned life events can differ from one country to the next.

2024	
	Countries
Number of employees who are covered by social protection	1,571 ¹
Countries that do not grant social protection for ²	
Sickness	1
Unemployment	1
Employment injury and acquired disability	1
Parental leave	1
Retirement	1

1 In the US, temporary employees (6 employees) are not entitled to social protection
2 in US only temporary employees are not covered

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.

	2024
Percentage of employees entitled to take family-related leave ¹	94.5%
Employees that took family-related leave (Number)	56
thereof male	78.6%
thereof female	21.4%
thereof others	0%
thereof not indicated	0%

¹ Leave for family reasons includes maternity leave, paternity leave, parental leave and leave for carers granted under national law or collective agreements.

Disclosure ESRS S1-16: Remuneration metrics (pay gap and total remuneration)

Below, SUSS presents the pay gap between its female and male employees as a percentage.

(ESRS S1-16 97 a; b) The following table presents the gender pay gap and the ratio of total annual remuneration for the highest-paid individual to the median total annual employee remuneration.

	2024
Gender pay gap ¹	10.9%
Annual total remuneration of the highest paid individual to the median of the annual total remuneration of all employees	19.3 times

¹ Calculated using the formula (average gross hourly earnings of male employees – average gross hourly earnings of female employees)/average gross hourly earnings of male employees x 100

We publish on an annual basis further information on remuneration, especially that of the management and governance bodies, in accordance with Section 162 of the German Stock Corporation Law (AktG), which is published on the website www.suss.com under “Investor Relations” in the “Corporate Governance” subsection. There you will also find information about the ratio of the remuneration of the management bodies to the average remuneration of employees.

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 serious human rights impacts within its own workforce, and all the associated material fines, sanctions, and compensation for the reporting period.

	2024
Cases of discrimination reported in the reporting period ¹	0
of which number of complaints via internal reporting channels	0
of which number of complaints via national contact points	0
Total of significant fines, sanctions and compensation payments	0

¹ Including harassment

No fines, sanctions, or compensation for damages related to the described incidents were paid in the 2024 reporting year.

(ESRS S1-17 104) The following table indicates which serious human rights incidents – for example, in the form of forced labor, human trafficking, and child labor – were identified at the Company and the amount of sanctions imposed due to violations of that kind.

	2024
Number of severe human rights incidents connected to the undertaking's workforce in the reporting period	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
Total significant fines, sanctions and compensation payments for human rights incidents involving employees in the reporting period (in €)	0

No human rights violations were reported in the SUSS Group during the reporting year. No fines were issued due to human rights incidents.

Occupational health and safety

Strategy

Well thought-out and sustainable personnel development and a health-promoting workplace design are prerequisites for retaining our employees in the long term and attracting new talent. The health and safety of our employees at the workplace are a top priority for SUSS. We create a safe and healthy work environment for our entire workforce to protect each individual from physical and psychological harm.

More than half of our employees work in the areas of production and technology. Working in cleanrooms and handling electricity and chemicals, for example in the application laboratories, can pose risks to employees' health if handled incorrectly, which must be kept to a minimum. As an international production company, SUSS strives for high standards regarding occupational safety and endeavors to bring the number and severity of workplace accidents to zero. This is why training courses and safety instruction sessions are held regularly to protect health and prevent injuries and accidents, in particular to ensure the proper handling of hazardous substances. At all SUSS sites, employees undergo mandatory training on occupational health and safety during onboarding.

At SUSS, a healthy work environment also extends to a good work-life balance. The management is aware that employee performance can only be maintained if there are sufficient regeneration phases, which is why we in Germany grant 30 days of annual leave – based on a five-day week – from the start of employment. Working together, the Works Council, the HR Business Partner, and the managers do what they can to ensure that employees make full use of this leave entitlement. All of the employees at the international companies are also entitled to annual leave that exceeds the local statutory minimum requirements.

Impacts, Risks, and Opportunities

The materiality evaluation conducted as part of the materiality assessment described in IRO-2 revealed the following (potentially) negative impact:

Topic	Description	IRO	Value Chain
Occupational health & safety	Unsafe working conditions can lead to injuries/work accidents	(Potential) negative impact	Within the company

Impacts: A healthy and safe workplace is the foundation for an efficient and motivated work environment and has direct impacts on the employees. Unsafe working conditions can lead to employee injury and workplace accidents, which can have a negative impact on health. This, in turn, has a negative effect on the Company, as the employees could potentially be out for a longer period of time.

The Company's own workforce, which works in the cleanrooms and application laboratories is most vulnerable to these potentially negative impacts, as working with electricity and chemicals in these environments represents high risk potential for employee health.

Risks: The materiality assessment did not identify any material risks in this area.

Opportunities: The materiality assessment did not identify any material opportunities in this area.

Actions for Managing Impacts, Risks, and Opportunities

The prevention of workplace accidents is actively supported at SUSS by organizational measures, some of which go beyond the high legal requirements. Employees in the areas of production, logistics and application are exposed to greater risks than other employees. An occupational health service, clear processes and the continuous recording and analysis of workplace accidents are intended to reduce the likelihood of accidents.

Special manuals and policies define basic rules for behavior in cleanrooms and application laboratories (apply to production sites

in Germany and Taiwan) and must be used by 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 describes the IMS for quality, workplace safety, environment, and energy at SUSS. 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 electrician is in charge of employee safety. Their responsibilities include risk assessments, training courses, and instructions, and ensuring and monitoring the applicable requirements. In addition, another specialist has been hired to focus on workplace safety.

Regular management training courses also teach managers how to maintain the physical and mental health of their employees in the work process. This includes relevant 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.

In addition, employees at all SUSS sites undergo mandatory training on occupational health and safety during the onboarding process. SUSS also offers additional measures for general health-care at a variety of sites. The Company financially supports gym membership and provides free vision tests, subsidized computer glasses, and the flu vaccine at the Garching and Sternenfels sites in Germany. In Taiwan, employees can take advantage of a free general health checkup once a year, and we established continuous medical care for employees there in 2024.

Overview of the material actions related to the impacts in the material area of occupational health and safety. The Company has taken the following actions to counteract the potentially negative effects resulting from the material topic “Unsafe working conditions can lead to injury/workplace accidents”:

- Increasing investment in healthcare and training courses on workplace safety
- Training on general workplace safety for all new employees
- Training and instruction for managers on maintaining physical and mental health in the work process
- Permanent medical care in Taiwan since 2024

Actions related to opportunities and risks in the material area of occupational health and safety:

The materiality assessment did not reveal any material opportunities or risks in this area.

Metrics and targets

We currently use the following metrics to measure the effectiveness of the occupational health and safety policies and actions described thus far:

Key Indicators	Managing the impact of opportunities and risks	Target (cumulative across all locations)	2024
Accident frequency ¹		≤ 3.7	0.96

1 Calculated as the number of accidents at work in the company's own workforce/hours worked * one million; *Definition of accidents at work: Accidents at work must be reported in the event of accidents at work (including commuting, travelling to work-related external activities) that result in insured employees being killed or injured in such a way that they are unable to work for more than three days.

We measure the success of our diverse range of actions in terms of the rate of workplace accidents. The statements on accident frequency made in the 2023 non-financial statement refer only to Germany, while the value for 2024 refers to all of the sites worldwide. Our aim is to bring the number and severity of workplace accidents to zero.

Disclosure ESRS S1-14: Health and safety metrics

SUSS's internal management system for health and safety covers 100 percent of all SUSS employees.

Disclosure S1-14 Health and safety
(ESRS S1-14 88)

	2024
Percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	100%
The number of fatalities as a result of work-related injuries	0
The number of fatalities as a result of work-related ill health	0
Number of recordable work-related accidents	3
Rate of recordable work-related accidents	0.96
Number of cases of recordable work-related ill health (salaried employees only)	0
Number of days lost to work-related injuries (salaried employees only)	40.5
Fatalities from work-related accidents (salaried employees only)	0
Work-related fatalities from ill health (salaried employees only)	1

1 Definition of an accident at work: Accidents at work must be reported in the event of accidents at work (including commuting, travelling to work-related external activities) that result in the death or injury of insured employees and render them unfit for work for more than 3 days.
2 Calculated as number of accidents at work/hours worked (own workforce) x 1 million

Training and further education

Strategy

As an equipment provider in a technologically highly specialized market segment, we are always searching the limited market of suitably qualified people for employees who will help us shape growth in the coming years and continue to carry and develop the Company's expertise in the future. This makes it all the more important to train employees within the company and to enable them to further develop their skills.

Training our own employees through training and study programs is extremely important in view of the growing shortage of skilled workers. In addition, talent can be developed specifically with regard to the requirements of SUSS. Continuous training of the workforce is important in order to keep pace with the innovation trend in the industry.

According to our materiality assessment, a lack of employee expertise due to insufficient resources at the training center or this lack of knowledge can, for example, lead to mental overload and demotivation. Flat hierarchies with short reporting lines play a major role here, too, and offer every employee the opportunity to develop according to their own goals and skills and to take on responsibility.

We have grown strongly in recent years and continue to pursue an ambitious growth strategy. For us as a global supplier to leading semiconductor companies, there are great opportunities in many areas such as digitalization, mobility, and energy efficiency. We can only take advantage of these opportunities if we can attract motivated employees with the appropriate qualifications. With this approach and well-trained staff, we plan to take full advantage of the opportunity to drive the positive growth revealed by the materiality assessment.

We intend to continue to develop and promote our employees by continuously improving our training and continuing education opportunities. Training our own employees through training and study programs is extremely important in view of the growing shortage of skilled workers. In addition, talent can be developed specifically with regard to the requirements of SUSS. Continuous training of the workforce is important in order to keep pace with the innovation trend in the industry.

Impacts, Risks, and Opportunities

The materiality evaluation conducted as part of the materiality assessment described in IRO-2 revealed the following (potentially) negative impact:

Topic	Description	IRO	Value Chain
Training & education	Lack of know-how on the part of employees due to insufficient resources in the training centre. This lack of knowledge leads, for example, to excessive demands and demotivation.	(Potential) negative impact	Within the company
	Highly trained personnel increase productivity.	Opportunity	Within the company
	Highly trained personnel offer growth potential and new sales channels.	Opportunity	Within the company
	Training of in-house junior staff reduces the need for external specialists.	Opportunity	Within the company

Impacts: Many (especially technical) activities at SUSS require a high degree of special expertise. If the Company fails to sufficiently train employees according to their responsibilities due to insufficient resources at the training center, this can have negative impacts on employees, which can lead to mental overload or demotivation, and ultimately represents a negative impact for the Company. With too few employees fully trained, growth targets may be impossible to achieve.

Risks: The materiality assessment did not identify any material risks in this area.

Opportunities: Highly trained employees are highly motivated and tend to be very productive, which is a great benefit to the Company and allows SUSS to fully exploit growth potential. This could potentially even result in new sales channels. The Company can recruit future managers from within its own ranks, which is yet another opportunity for both the employees and the Company. This is a wonderful opportunity, especially considering the shortage of skilled workers.

Actions for Managing Impacts, Risks, and Opportunities

SUSS has acknowledged the strategic significance of training and further education by making it its own independent unit, initially in HR in Germany. In the future, the unit will help relevant HR functions at international sites develop systematic management of further education. We significantly expanded the “Learning & Development” unit in 2024. The strategic approach will be further promoted in 2025 and, in that context, objectives will be defined and additional measures developed. The budget for training and further education (in Germany) was gradually increased, emphasizing the Company’s clear focus on the topic of training and further education. An additional three employees were also hired in this area in 2024, which represents significant growth in this function compared to 2023.

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, identify targeted qualification needs. In the future, the annual employee review will be systematized and standardized throughout the Company, allowing employees at all of the companies to pursue careers at any of the sites and thus expanding the shared basis of knowledge worldwide. New managers are required to take part in management training when they assume their first management position and a mandatory four-module management training course has been introduced.

We offer at least 13 apprenticeship positions in Germany every year to secure a supply of young new specialists for the Company. In addition, the Company employs and supports four students in the dual course of study to promote company loyalty among specialists as early as possible. This also includes boosting university marketing. We work closely with universities (e.g., Technical University of Munich, Munich University of Applied Sciences, universities of applied sciences in Pforzheim) and research institutes (e.g., Karlsruhe Institute of Technology).

New employees undergo company-specific training through the onboarding process. Depending on the training objective and level of knowledge, SUSS uses a variety of learning methods and tools to continuously train these employees, including the Company's own in-person training courses, such as the four-module training course for managers tailored to the Company's requirements, different mandatory e-learning courses (compliance, IT security, and data protection), and a learning management system (LMS) launched on October 1, 2024.

We offer IPMA certification through external providers. Six employees completed the Level D certification in 2024, and another five were preparing for certification as of the reporting date. As a result, more than 18 employees are now certified in accordance with the IPMA Standard. IPMA certification is a standard certificate for project managers.

Overview of the Material Actions Related to the Impacts in the Material Area of Training and Further Education

The Company has taken the following actions to counteract the potentially negative effects resulting from the material topic "Lack of employee expertise due to insufficient resources at the training center":

- Expansion of SUSS's in-house technology-focused training center
- Staff increase in the area of training and further education
- Increasing the budget for training and further education

Highly trained personnel offer growth potential and new sales channels. Training your own junior staff reduces the need for external specialists. The Company has taken the following actions, some of which overlap with the aforementioned actions in the area of impacts, to take advantage of the opportunities provided by the material topics "Highly trained staff increases productivity":

- Increasing the budget for training and further education
- Using various approaches to vocational training and further education
- 37 apprenticeship positions (mechatronics engineers, microsystem technologists, industrial managers)
- Four dual course students

- Mandatory participation in the management training course with the first management role
- Introduction of a mandatory four-module training course for managers
- Expansion of the online range of training courses

Metrics and Targets

There are currently no objectives for the material topic of training and further education. We significantly expanded the "Learning & Development" unit in 2024. The strategic approach will be further promoted in 2025 and, in that context, objectives will be defined and additional measures developed.

Disclosure ESRS S1-13: Training and skills development metrics

We have repeatedly invested in further education of the workforce at SUSS in recent years. As previously described, we established a team in Germany in 2024 to restructure and gradually develop the learning unit.

Disclosure S1-13 Training and skills development (ESRS S1-13 83)

	2024	
	Number	in %
Employees that participated in regular performance and career development reviews	1,485	94.2%
thereof female	276	95.5%
thereof male	1,209	93.9%
thereof other	0	0%
thereof employees (not indicated)	0	0%
Performance reviews per employee (share of agreement)	0 ¹	
Average number of training hours per employee	21.5	
for female employees	19.4	
for male employees	22.0	
for divers employees	0	
for employees (not indicated)	0	

1 There is no global target per employee

There is no globally defined number of performance reviews per employee at the Company. However, the Company is making an effort to ensure that every employee receives feedback on their performance once a year as part of the annual employee review with the manager.

Diversity and Inclusion, Equal Opportunities, Non-Discrimination

Strategy

We consider legally compliant conduct, respectful interaction with one another and equal opportunities and diversity of employees within the company to be fundamental prerequisites for maintaining competitiveness and sustainable corporate success. As a global company, we cannot afford and do not plan to differentiate between factors such as age, gender, origin, or religion when selecting our employees. The same applies to opportunities for further development and remuneration within the company; here, too, only personal suitability and qualifications play a role.

Core aspects of the strategic company approach in terms of diversity and inclusion, equal opportunities, and non-discrimination are the acceptance of all people and a transparent remuneration system. SUSS has implemented an inclusion agreement specifically to counteract potential discrimination against employees with disabilities, for example. Inclusion in society and the world of work, equal opportunities, the self-determined participation of persons with disabilities in work life, and mutual respect in collaboration are special requirements for SUSS. This includes promoting training and employment as well as a collegial work environment across all levels of the Company. That is why the inclusion of persons with disabilities should be given special consideration in the development of work processes and conditions at SUSS.

The Management Board also provides a diversity concept that is updated annually and published in the Corporate Governance Declaration for the Management Board, the Supervisory Board, and the two upper management levels below the Management Board. In addition, SUSS is legally required to set gender-specific targets for these levels and to report annually on their achievement. Additional internal policies include the Code of Conduct, which is published on the website and describes and addresses the way in which we perceive ourselves in our dealings with each other. The Company-wide obligation to observe the Code of Conduct should manage and thus prevent – or even largely minimize – negative impacts and risks in the area of diversity and inclusion, equal opportunities, non-discrimination for the Company's own workforce.

In addition, we promote equal opportunities and do not discriminate in the hiring and promotion of employees. A component of our corporate strategy is to work with individuals of different ethnic backgrounds, cultures, religions, and ages without regard to political, social, or union activity, disability, skin color, sexual orientation, sexual identity, or sexual expression, world view, or gender. We do not tolerate any form of discrimination, harassment (verbal, in social networks, physical, or sexual), bullying, or other

personal attacks on individuals on the basis of these characteristics. Any regulations or policies, such as employee manuals in place at the subsidiaries, also apply.

Impacts, Risks, and Opportunities

The materiality evaluation conducted as part of the materiality assessment described in IRO-2 revealed the following (potentially) negative impact:

Topic	Description	IRO	Value Chain
Diversity & inclusion, equal opportunities, non-discrimination	Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) do not feel accepted/discriminated against/discriminated against.	(Potential) negative impact	Within the company

Impacts: Any incidents of discrimination or inequality that did occur would have immediate impacts on the affected employees. In particular, employees with different backgrounds in terms of gender, religion, age, sexual orientation, or nationality may feel disadvantaged or discriminated against. Discrimination is a violation of the human rights of the person affected. Discrimination not only diminishes the motivation of those employees directly affected but also that of the employees who observe such behavior. That, in turn, can have negative impacts on the Company.

To ensure successful organization development and market positioning over the long term, SUSS, as an international organization, needs to integrate as many different experiences, mentalities, and behavioral patterns as possible into the overall organization and the different teams. For this reason, we attach great importance to a balanced gender ratio throughout the organization as a whole and in the different career groups when recruiting specialists and managers.

Risks: The materiality assessment did not identify any material risks in this area.

Opportunities: The materiality assessment did not identify any material opportunities in this area.

Actions for Managing Impacts, Risks, and Opportunities

As described in the “adequate wages” section, employees are categorized according to wage brackets based on the position and differentiation within the bracket on the basis of career experience and special knowledge, with the characteristic of gender fully disregarded. The Works Councils are responsible for monitoring compliance with these remuneration principles on an annual basis. If there is ever any need to take action, the wages will be adjusted accordingly.

All employees are familiarized with the Code of Conduct, which regulates the way in which we perceive ourselves in our dealings with each other, during the onboarding process and participate in globally applicable compliance training courses (e-learning) to learn the importance of acting in accordance with these principles.

The Code of Conduct has been translated into four different languages that are material to SUSS, providing all employees with inclusive access to the text. A description of what happens if the Code of Conduct has been violated, including naming the manager responsible for the process, is accessible to all employees in the local employee self-service (ESS) system and on the intranet and is provided to employees during the onboarding process. All employees can therefore see where to find help or escalate the process if they observe such behavior.

Our company is actively committed to including people with disabilities and aims to create a working environment that promotes diversity and ensures equal opportunities. We recognize that people with disabilities make valuable contributions to the world of work and have a responsibility as a group of companies to break down barriers and enable integration into and participation in our working environment.

We ensure that all employees – whether they have physical or any 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 recruitment processes are designed to actively integrate people with disabilities into our talented 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, this is a valuable contribution. We regularly analyze our progress in the integration of people with disabilities. Employee feedback is a great help to us, as are the committees.

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. The Company also provides support for women pursuing leadership roles internally.

There have not yet been any applicants or employees at SUSS who identify as “nonbinary.” Nonetheless, all instances in the Company are focused on ensuring that every employee at SUSS feels valued and respected.

Overview of the material actions related to the impacts in the material area of diversity, inclusion, equal opportunities, non-discrimination

The Company has taken the following actions to counteract the potentially negative impacts resulting from the material topic “Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) do not feel accepted or feel disadvantaged/discriminated against”:

- Participating in Girls' Day in Germany
- When looking to fill vacant positions with suitable employees, we make an effort to ensure a balanced gender ratio in the team in question
- The recruitment process is designed to actively integrate people with disabilities into talented teams
- Employees with limitations/disabilities are provided with access to the tools and supporting technologies they need

Overview of the material actions related to opportunities and risks in the material area of diversity, inclusion, equal opportunities, non-discrimination

The materiality assessment did not reveal any material opportunities or risks in this area.

Metrics and targets

We currently use the following metrics to measure the effectiveness of the policies and actions described thus far related to diversity and inclusion, equal opportunities, non-discrimination:

Key Indicators	Managing the impact of opportunities and risks	Target	2024	2023
Women's quota for the first and second management levels at SUSS MicroTec SE	Managing the impact: “Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) do not feel accepted/discriminated against/discriminated against”	1st level: 36.0% 2nd level: 36.0%	40.0% 50.0%	46.2% 42.9%
incidents reported worldwide per year	Managing the impact: “Employees with different backgrounds (gender, religion, age, sexual orientation, nationality, etc.) do not feel accepted/discriminated against/discriminated against”	0	0	0

- Women's quota: Women will constitute 36 percent of the first and second management¹ levels below the Management Board (this target initially applies until June 30, 2027)
- It is also our goal to prevent/avoid all forms of discrimination and thus achieve a measurable figure of “zero” reported incidents per year worldwide.

¹ No target has yet been defined for the global workforce. For the percentage of women in the first management level (from a Group-wide perspective), see the information under S1-9 Diversity.

Risks and Opportunities

SUSS has not yet established any objectives related to additional diversity characteristics, such as achieving a quota of employees with cognitive or physical limitations or the percentage of academic and non-academic professional qualifications among employees, but will take a closer look at this topic in the 2025 financial year.

The age structure is another important dimension. On the one hand, we rely on young, well-qualified employees to shape the Company's future. On the other, the many years of career experience of older employees is an important foundation. That is why a mixed-age structure is important to us. However, we have not established any specific target quotas.

Angabe ESRS S1-9: Diversitätsparameter

The following table provides information about the gender ratio at the senior management level in the SUSS Group

(ESRS S1-9 66)

	2024	
	Absolute	in %
Employees at the top management level	17	100%
thereof female	6	35.3%
thereof male	11	64.7%
thereof others	0	0
thereof not indicated	0	0
Employees by age group		
thereof < 30 years	293	18.6%
thereof 30-50 years	879	55.7%
thereof > 50 years	405	25.7%

Definition of the top management level: The top management level at the Company includes all managers worldwide who report directly to one of the three members of the Management Board.

Disclosure ESRS S1-12: Persons with disabilities

The following table provides information about the percentage of employees with disabilities at SUSS.

(ESRS S1-12 79)

	2024	
	Number	in %
Employees with disabilities (or equal status) ¹	31	2.0%

1 In some countries in which SUSS operates sites, no statement may be made in this regard due to data protection regulations.

The inclusion policy already described in this report applies to the Company's own workforce in Germany at the companies SUSS MicroTec SE, SUSS MicroTec Solutions GmbH & Co. KG, and SUSS MicroTec ReMan GmbH. The following groups of people are affected:

- Severely disabled/equivalent employees (section 151 SGB IX)
- Disabled employees and trainees (sections 2 and 155 SGB IX)
- Employees in medical or vocational rehabilitation
- Employees with health impairments (long-term illness, frequent short-term illness, chronic illness, addiction, learning disability, mobility issues)
- Employees with partial reduced earning capacity (EU pension)
- Employees who are no longer eligible for benefits

Further information is available in the inclusion policy.

**ESRS S2 Workers in the value chain
(basic human rights requirements,
responsible supply chain)
Strategy**

**Disclosure related to ESRS 2 SBM-2: Interests and
views of stakeholders**

(ESRS S2 9 related to ESRS 2 SBM-2 43) SUSS is committed to ensuring safe working conditions in the value chain, respectful and dignified treatment of workers, and eco-friendly, ethical business operations based on integrity. These principles are defined in the Business Partner Code of Conduct and our corporate philosophy.

SUSS demands that all of its business partners, including suppliers, contractors, and service providers, comply with the standards and principles set out in the Code of Conduct in the value chain. There is a particular focus on making sure that business partners respect human rights and ensure safe working conditions and fair wages. SUSS also expects its business partners to require their own business partners to fulfill the standards defined in the Code of Conduct, thus ensuring compliance with the principles throughout the entire supply chain.

The principles defined in the Code of Conduct on respecting the workforce and human rights are taken into account in SUSS's decision-making process and play a role in both the selection of

suppliers and risk management. The Company will determine how to promote closer collaboration and regular dialogue with workers and business partners in the value chain in the 2025 financial year. Our aim is to better understand the interests, views, and concerns of the workers in our value chain and incorporate them into our decision-making process.

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

(ESRS S2 10 related to ESRS 2 SBM-3 48) The materiality evaluation conducted as part of the materiality assessment described in IRO-2 revealed the following negative and positive impacts:

Topic	Description	IRO	Value Chain
Human rights, Responsible supply chain	The human rights of workers at SUSS suppliers are violated (with the possible consequence of physical/psychological impairments).	Negative impact	At the supplier
Human rights, Responsible supply chain	We reduce the likelihood of human rights violations or environmental damage through our Supplier Code of Conduct and (possible) control measures such as supplier surveys and audits.	Positive impact	At the supplier

(ESRS S2 10 a related to ESRS 2 SBM-3 48) The actual or potential impacts are not the result of the Company's business model or policy. Our business model was not adapted as a result of actual or potential impacts. SUSS has developed a Code of Conduct for suppliers that serves as the foundation for collaboration. Development of the Business Partner Code of Conduct represents an adjustment to the corporate strategy in terms of interaction with suppliers on the basis of actual and potential impacts.

(ESRS S2 11 a; c; d related to ESRS 2 SBM-3 11) The ESRS 2 disclosure takes value chain workers who could be affected by material impacts into account. Worker groups at the different sites and throughout the value chain will be identified and categorized in the coming year.

Workers in the value chain who are affected by significant impacts		Impact disclosures		
Category	Types of workers	Impacts	Type	Description of impact
Workers who work for SUSS in the upstream value chain	Direct suppliers of SUSS	The human rights of workers at SUSS suppliers are violated (with the possible consequence of physical/psychological impairments).	Negativ	Context indication: Widespread negative impacts on workers in the value chain in the contexts in which the company operates or has sourcing or other business relationships.
Workers who work for SUSS in the upstream value chain	Persons involved in the extraction of raw materials	We reduce the likelihood of human rights violations or environmental damage through our Supplier Code of Conduct and (possible) control measures such as supplier surveys and audits.	Positiv	Business operation: Communication of the Code of Conduct and implementation of accompanying prevention measures

(ESRS S2 11 b) The geographical location of suppliers is evaluated on the basis of information provided by a credit insurer and with the aid of a risk barometer. No significant risks related to child labor were identified in direct connection with our value chain.

(ESRS S2 11 e related to ESRS 2 SBM-3 48) The materiality assessment did not reveal any material risks or opportunities connected to the impacts on value chain workers. No dependencies that could have material impacts were identified.

(ESRS S2 12 related to ESRS 2 SBM-3 48) In our analysis, we did not identify any types of value chain workers in our analysis that are or could be especially vulnerable to negative impacts.

In 2023, SUSS reviewed the materiality assessment in accordance with ESRS 2 IRO-1 by evaluating the previous assessments and the requirements with the responsible division heads. No material changes were identified, and all relevant topics were confirmed and documented.

In the reporting year, SUSS conducted its first comprehensive site assessment and abstract risk analysis for all of the primary suppliers to identify potential human rights and environmental risks as well as manage (potentially) negative impacts on value chain workers.

An assessment of the impact throughout the value chain is planned for the next financial year to systematically identify employee groups vulnerable to higher risk.

An overview of the value chain workers affected by the impacts is available under ESRS 2 SBM-3 11

(ESRS S2 13 related to ESRS 2 SBM-3) As stated under data-point ESRS 2 SBM-3 11 material positive and negative impacts were identified in the reporting year, but no material opportunities or risks. The opportunities and risks were continuously monitored in risk management. A key focus of the current business year is to identify potentially vulnerable worker groups throughout the value chain. Further information is available in the ESRS S2-5 section.

Management of impacts, risks, and opportunities

Disclosure ESRS S2-1: Policies related to value chain workers as per ESRS 2 MDR-P

(ESRS S2-1 16; 17 a; b; 18) The following table provides an overview of information on the policies we use to manage material impacts, risks, and opportunities. We also describe which processes we use to monitor compliance in our value chain.

Strategien	Policy/Beschreibung
1. Policy	Business Partner Code of Conduct
2. Objectives and content	<p>In the Business Partner Code of Conduct, SUSS documents its expectations of suppliers with regard to</p> <ul style="list-style-type: none"> – Commitment to safe working conditions: SUSS demands respectful and safe working conditions from its business partners. – Compliance with the law: Business partners must comply with all relevant laws and regulations and encourage their own partners to comply with the principles of this Code. – Human rights and working conditions: Respect for human rights, including labour rights. – Prohibition of child labour, forced labour and human trafficking. – Ensuring fair working conditions and appropriate remuneration. – Arbeitssicherheit und Gesundheitsschutz gewährleisten. – Environmental protection: Minimisation of environmental impact and economical use of resources. Compliance with all relevant environmental laws, including the handling of hazardous substances. Careful handling of conflict minerals and application of due diligence. – Ethical business behaviour: Elimination of bribery, corruption and fraud. – Legal compliance: Ensuring confidentiality and compliance with anti-money laundering laws. – Transparency and integrity: Adherence to the highest standards of transparency and honesty in all business interactions. – Compliance and audits: SUSS reserves the right to verify compliance with the Code through audits. Violations must be remedied immediately, otherwise the business relationship may be terminated. – Consequences of violations and non-compliance: In the event of serious violations, SUSS reserves the right to terminate the business relationship.
3. Monitoring process	SUSS conducts reviews and audits to ensure compliance with the Business Partner Code of Conduct. This process includes documenting the results, communicating violations and organising training for employees and business partners.
4. Scope of the policy	<p>The policy applies to all upstream and downstream value chains, including raw material procurement, production, distribution and disposal.</p> <p>Geographical areas: The policy applies globally in all countries in which SUSS operates or does business.</p> <p>The policy applies to employees, suppliers, customers, local communities and other relevant stakeholders involved in the value chain.</p>
5. Stakeholder involvement	When developing and defining the Business Partner Code of Conduct, the Purchasing department took into account the perspectives of key stakeholders through dialogue meetings to ensure that the Code meets the expectations and requirements of the relevant interest groups.
6. Accountable level for the policy	The legal department is responsible for the policy.
7. Reference to standards	UN Charter of Human Rights, ILO core labour standards, ISO 14001 (environmental management), ISO 50001 (energy management).
8. Availability of the policy for stakeholders	Business partners receive the Code of Conduct for Business Partners and a self-assessment document during the onboarding process. Our principles in this regard can be found in our Code of Conduct for Business Partners, which can be viewed by all interested parties on our website at www.suss.com in the 'Company' section and the 'Sustainability' section under 'Reporting/Downloads'.

(ESRS S2-1 17 c) SUSS introduces remediation suitable for the situation to correct any impacts on human rights. If any serious human rights violations are identified in the supply chain, they

may lead to termination of business relationships within the scope of what is possible legally and contractually. A risk management

process is being developed in the following reporting year that contains standardized remediation.

(ESRS S2-119) Our Business Partner Code of Conduct complies with relevant internationally recognized instruments.

No violations of the UNGPs on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises were identified in reference to value chain workers during the reporting period.

Disclosure ESRS S2-2: Processes for engaging with value chain workers about impacts

(ESRS S2-2 22; 24) The only engagement with value chain workers in the reporting year was indirect through their representatives at the Company. For the coming financial year, we are planning to establish a software-supported process in strategic purchasing to enable detailed engagement with value chain workers, with a focus on specific groups that could be especially vulnerable to negative impacts.

The Vice President Global Procurement was incorporated through the stakeholder dialogue as a credible representative to take into account the perspectives of supply chain workers

during the reporting year. He is responsible for ensuring engagement with value chain workers and integration of the results. The suppliers' perspectives were also taken into account through the use of industry-wide studies and reports on typical supplier challenges and requirements. This information has helped us better understand potentially negative impacts and adapt actions accordingly.

As the general process is being developed, SUSS encourages all partners to consistently observe the behavior guidelines outlined in the Business Partner Code of Conduct. Based on international agreements such as the ILO core labor standards, the Code serves as a foundation for sustainable business practices – however, there are no global agreements with international trade union confederations.

Disclosure ESRS S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns

(ESRS S2-3 27) We were not notified of any material negative impacts during the reporting period. If SUSS were made aware of any relevant impacts, we would take part in the remediation

within a reasonable scope based on the specific case following an evaluation.

If any material negative impacts on value chain workers were identified, SUSS would systematically implement remediation measures based on international standards. SUSS publishes central contact data that enable direct contact with the Company. In addition, all stakeholders, including workers in our value chain, have access to a confidential and anonymous whistleblower system. Information about the whistleblower system is publicly accessible on the Company website www.suss.com and, if necessary, can be passed on through the suppliers in the supply chain.

There were no indications of material negative impacts on value chain workers in the reporting period, and the initial risk analysis did not reveal any material human rights risks for supply chain workers. For this reason, no remediation was necessary, making it impossible to evaluate effectiveness. Should an incident occur or a relevant report be received in the future, the effectiveness of the system will be ensured through careful monitoring and evaluation of the facts.

(ESRS S2-3 28) The SUSS compliance team is responsible for evaluating and confidentially processing incoming reports while ensuring whistleblower protection. For the purpose of protecting the people who could be affected by a report, we would like to point out that unfounded suspicions could have serious consequences. That is why we ask you to use the whistleblower system responsibly. A detailed description of the whistleblower process is available in the ESRS G1-1 section. The whistleblower system is introduced in the Code of Conduct to ensure that all stakeholders are informed of the available channels. Further information about this system is available on the Company website www.suss.com under "Investor Relations" in the "Corporate Governance" subsection.

SUSS has not yet conducted a systematic evaluation of whether value chain employees have access to structures or processes that they trust to raise and resolve their concerns. The plan is to develop mechanisms in the coming year that enable this kind of evaluation.

Disclosure ESRS S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions and approaches as per MDR-A

(ESRS S2-4 32 a related to ESRS 2 31 MDR-A) At the end of 2023, SUSS began carrying out a comprehensive analysis of supply chain-related risks. On this basis, the Company examined country- and sector-specific risks relating to compliance with human rights, labor rights, and environmental protection by the primary suppliers in 2024. This should further increase transparency in the sustainability performance of SUSS's suppliers and enable targeted management of risks and opportunities regarding supply chain sustainability. Suitable actions were defined on the basis of the findings. By using the Business Partner Code of Conduct, conducting risk analyses, and implementing control measures such as supplier surveys and audits, SUSS can reduce the likelihood of human rights violations and environmental damage.

1. Scope of actions

Every business partner must agree to the SUSS Code of Conduct.

2. Time horizon and description of the actions

The purchasing department is responsible for the actions and their implementation.

Measure	Description of measures	Progress status	Target year
Code of conduct agreement with existing suppliers	Contacting existing suppliers to obtain confirmation of the Code of Conduct.	58% of our purchasing volume (product-related) is covered by the application of our Code of Conduct or by confirmation that a comparable code is applied.	2024
Inclusion of sustainability criteria in the supplier selection process	The following criteria are checked: – Compliance with the Code of Conduct – SO 14001 (environmental management system) certification – Appointment of a sustainability manager	The measure is in progress and will be implemented in 2025.	2025
Conducting audits on human rights and environmental protection	SUSS audits are used to check compliance with standards and guidelines to ensure that all business partners fulfill their obligations with regard to human rights and environmental protection.	In the reporting year, 14 audits were carried out at suppliers.	2024
Abstract risk analysis: location, sourcing, sustainability, human rights	SUSS carries out a risk analysis to identify potential risks. Criteria such as geographical location, dependence on a supplier, acceptance of the code of conduct and creditworthiness (Kreditreform) are evaluated.	The abstract risk analysis in the supply chain took place for the first time in the reporting year. The focus was primarily on the suppliers with the highest sales.	2024

(ESRS S2-4 32 b; c; 36) Based on all of the information available to us, we do not believe that any serious human rights violations or incidents related to our upstream and downstream value chain occurred during the reporting year. Aside from the mechanisms and actions described, no initiatives were implemented to reduce potentially negative impacts on the human rights of the suppliers' employees.

(ESRS S2-4 32 d) Because no reports were received and therefore no actions taken during the reporting year, the effectiveness of the actions cannot be evaluated.

(ESRS S2-4 33) SUSS conducted its first risk analysis of suppliers in 2024, which was evaluated on the basis of various risks. Employees who are or can be in regular contact with value chain employees undergo training and thus develop the knowledge and experience they need to recognize potentially negative impacts early on.

SUSS employees are encouraged to report identified or suspected potentially negative impacts on value chain employees. SUSS collects and compiles incoming reports and tips and then considers the data available to determine an appropriate incident-related response to the reports.

The Company is currently in the evaluation phase of developing suitable processes for systematically developing and implementing the required, appropriate actions in response to actual or potentially material negative impacts on value chain workers.

In 2025, we are planning to reevaluate the actions to ensure a responsible supply chain in line with the materiality assessment and make any necessary adjustments. The idea is to identify any potentially positive and negative impacts, risks, and opportunities that may have gone undetected due to a lack of analysis experience and give greater consideration to suitable remediation.

(ESRS S2-4 34 a) The risks and opportunities identified through the materiality assessment were categorized as nonmaterial but will still be observed in Company-wide risk management. Because the risks do not exceed the defined threshold for damages and probability of occurrence, no actions were initiated to avoid risks.

(ESRS S2-4 34 b) There were no material opportunities related to value-chain employees identified.

(ESRS S2-4 35) Structured analysis of how the practices could lead to negative impacts on value chain employees was not

evaluated. This aspect will be incorporated into the risk management process in the following year.

(ESRS S2-4 37) The established objectives for the assessment of action effectiveness are outlined in the ESRS S2-5 disclosure and take ESRS 2 MDR-T into account.

(ESRS S2-4 38) The Company trains employees in vulnerable areas, such as the purchasing department, on implementing audits and risk analyses. SUSS is also planning to introduce a software tool in 2025 to improve analysis of potential risks and the management of material impacts.

Metrics and Targets

Disclosure ESRS S2-5: Targets related to managing material impacts, advancing positive impacts, and managing material risks and opportunities

(ESRS S2-5 39 related to ESRS 2 MDR-T) The following table presents time-specific and results-oriented objectives that existed in the reporting year and could reduce negative impacts on value chain workers and promote positive impacts.

Sustainability matter (ESRS 2 MDR-T 80 c)	Baseline value (base year) (ESRS 2 MDR-T 80 d)	Target level (target year) (ESRS 2 MDR-T 80 b; e)	Milestone (interim target year) (ESRS 2 MDR-T 80 e)	Methodologies and significant assumptions used to define targets (ESRS 2 MDR-T 80 f)	Trends or significant changes towards achieving the target (ESRS 2 MDR-T 80 j)
Code of Conduct accepted by suppliers	36,0% (2022)	> 65,0% (2024)	58,0% (2024)	There are no assumptions for the definition of targets and the calcula- tion of supplier coverage through measures.	+22 percentage points compared to the base year

Explanation of the methods and assumptions for defining objectives:

There are no assumptions for defining the targets and calculating the coverage of suppliers by actions. The objective is formulated as a relative objective that refers to the total number of suppliers. In other words, progress and results are compared directly with the actual total number of suppliers.

(ESRS S2-5 42 a; b) We explain below how we established the objective and how we took the interests of the supply chain workers into account.

• **Coverage of purchasing volume by Business Partner Code Of Conduct**

Coverage measures the percentage of the total purchasing volume attributed to suppliers that have signed and accepted the binding Business Partner Code of Conduct and are thus committed to complying with it.

(ESRS S2-5 42 c) Expanding analysis in 2025 will help us to improve engagement with value chain workers. Because they were not incorporated into objective definition or the process of monitoring objectives this year, credible representatives presented their perspective and carried out the objective definition process.

ESRS G1 Business conduct (basic requirements related to legal compliance and information security)

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

(GOV-1 5 a related to ESRS 2 GOV-1) Supplemental to the information disclosed in ESRS 2 GOV-1 on management and governance bodies in reference to their role in defining and monitoring the corporate strategy, which also has an impact on business conduct, we explain in the following what role the management and supervisory bodies assume in defining business conduct. The role of management and governance bodies is defined through legal provisions, the articles of incorporation, and the Company rules of procedure of the Management Board and Supervisory Board. The SUSS MicroTec SE statute and the Company rules of procedure for the Management Board and Supervisory Board are published on the Company website www.suss.com under "Investor Relations" in the "Corporate Governance" subsection.

SUSS has a dual management and control structure consisting of the Management Board and the Supervisory Board. The Management Board manages the Company at its own discretion and in the interest of the shareholders, which means it needs to balance a variety of different interests. On this basis, the Management Board formulates policy, from which it derives business

conduct for operationalizing this policy for implementation – in other words, translating it into actions, guidelines, and initiatives.

The Management Board defines the fundamentals of business conduct and corporate strategy, coordinates business conduct with the Supervisory Board, and ensures its implementation. It regularly informs the Supervisory Board of progress in implementing the corporate strategy.

The Supervisory Board has established a schedule of responsibilities for the Management Board, from which the Management Board members' business units are derived. The members of the Management Board implement business conduct in their business units and inform the Chairman of key developments.

The Chairman of the Board maintains close contact with the Chairman of the Supervisory Board and regularly informs him of key developments in the implementation of the corporate strategy and business conduct in the reports stipulated by the rules of procedure and as required by the situation.

The Supervisory Board monitors and advises the Management Board with regard to Company management. The Chairman of the Supervisory Board maintains regular contact with the Chairman of the Management Board and discusses with him all aspects of corporate strategy and business conduct. When assessing

business conduct and corporate strategy, the Chairman of the Supervisory Board also considers developments at comparable companies in the industry.

Any material changes to business policy by the Management Board require the approval of the Supervisory Board.

(GOV-15 b related to ESRS 2 GOV-1) The knowledge of the administrative, management, and supervisory bodies in reference to aspects of business conduct is indicated in the ESRS SBM-2 disclosure requirements. When appointing members of the Management Board, the Supervisory Board ensures that candidates have the knowledge they need for the areas associated with the Management Board position. As experienced managers, all members of the Management Board have extensive experience in the areas for which they are responsible and in which they define business conduct.

In addition to the disclosures required by the ESRS, the Supervisory Board is also subject to the so-called requirements profile, which specifies the requirements made of the Supervisory Board members as well as the knowledge and abilities that the Supervisory Board must possess in order to monitor the Company and advise the Management Board in its efforts to define business conduct. Factors evaluated in the qualification matrix include:

- Experience in the semiconductor market and semiconductor equipment market from a customer and technology perspective
- International leadership and customer experience with a focus on the primary sales markets of SUSS in Asia
- Experience in strategy development, execution, and the resulting transformation processes in rapidly changing markets
- Operations: profound expertise in production, supply chains, and quality management in the international machinery and plant engineering business
- Human Resources: experience and expertise in international human resources planning and leadership, talent management, and organizational development
- Experience in objective definition and implementation in the area of environmental issues – in particular, greenhouse gas (GHG) reduction and circular economy – in products and processes, and in proven knowledge of the corresponding standards (environment)
- Experience in objective definition and implementation in social and sociopolitical issues – in particular, employee satisfaction and employer branding (social)

The individual and complementary levels of knowledge of the Supervisory Board members form the foundation for ensuring the reliable monitoring and advising of the Management Board in all aspects of business conduct. The requirements profile for

the Supervisory Board is published on the website www.suss.com under "Investor Relations" in the "Corporate Governance" subsection. The Corporate Governance Declaration can be found at the same location and reports extensively on the Supervisory Board's qualifications.

Management of impacts, risks, and opportunities

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

(IRO-1 6 related to ESRS 2 IRO-1) For us as an international company, compliance with guidelines and laws forms the foundation of our business activities. SUSS identifies and evaluates material impacts, risks, and opportunities in a comprehensive process based on operating activities, the business model, and the entire value chain, all the while taking into account the concerns and expectations of important stakeholders such as current and potential capital providers and other financial actors, suppliers, customers, and employees. As described in ESRS 2 SBM-2 and SBM S-2, we work closely and maintain regular dialogue with external stakeholders to also ensure integration of their requirements into the process.

The materiality evaluation conducted as part of the materiality assessment described in IRO-2 revealed the following (potentially) negative impact:

Topic	Description	IRO	Value Chain
Legal conformity, compliance, IT security	Cyber attack, data loss or data blocking, loss of confidential data	(Potential) negative impact	Company, employees, customers, suppliers, shareholders

The material (potentially) negative impact refers to cyberattack, data loss or locking, and loss of confidential data.

For our Company, IT security is of the utmost importance and material, as it helps protect key data and systems from cyberattacks. In the digitally connected world of today, attacks like these can have serious consequences, from financial losses to reputational damage.

This (potentially) negative impact applies to the entire value chain.

Disclosure ESRS G1-1: Corporate culture and business conduct policies as per ESRS 2 MDR-P

(ESRS G1-1 7 related to ESRS 2 MDR-P)

Strategien	Policy/Beschreibung
1. Policy:	Code of Conduct of SUSS MicroTec SE
2. Objectives and content	<ul style="list-style-type: none"> – The aim of the SUSS Code of Conduct is to ensure ethical behaviour, transparency and integrity throughout the company. The Code of Conduct defines binding minimum standards that all employees worldwide must comply with in order to guarantee legal requirements, fair business practices and the protection of the company's reputation. This includes avoiding conflicts of interest, complying with the law and treating each other and business partners with respect. – Main content: <ul style="list-style-type: none"> – Ethical behaviour and integrity: Ensuring transparency, honesty and personal responsibility in all business activities. – Compliance with legal regulations: All employees are obliged to strictly comply with national and international laws and regulations, even if this leads to economic disadvantages. – Avoid conflicts of interest: Avoiding situations in which personal, economic or financial interests could influence decisions within the company. – Mutual respect and equal rights: Promote equal opportunities, respect human rights, reject discrimination and promote diversity and inclusion. – Fairness towards business partners: Relationships with customers, suppliers and authorities are based on quality, reliability, objective criteria and strict compliance with laws and ethical standards. – Environmental protection and occupational safety: protecting the environment, integrating ecological aspects into business activities and ensuring health and safety in the workplace. – Combating corruption and competition: Clear guidelines for combating corruption, for fair competition and for compliance with antitrust law in order to avoid unethical business practices. – Protection of company assets and intellectual property: careful handling of company assets such as knowledge and intellectual property as well as protection of confidential information. – Data protection: Strict compliance with data protection laws and protection of personal data of employees, customers and business partners. – Reporting violations: Employees can report potential violations anonymously and without negative consequences in order to ensure legal and ethical standards. – Disclosure and communication: Careful and transparent communication in reports and publications, particularly with regard to financial and legal information.
3. Monitoring process	Report violations of legal or ethical guidelines anonymously or to superiors or the legal department. Whistleblowers are protected from negative consequences. The Management Board monitors compliance and reports to the Supervisory Board to ensure that all relevant regulations and ethical standards are adhered to.
4. Scope of the policy	The policy applies to all business activities of SUSS along the entire value chain, including upstream and downstream processes, as well as to all geographical regions. Affected stakeholders are employees, investors and authorities who must comply with ethical standards and legal requirements.

Continuation ▼

Strategien	Policy / Beschreibung
5. Stakeholder involvement	In addition to the interests of our shareholders, we take into account the interests of our customers, employees, suppliers, lenders and other stakeholders
6. Accountable level for the policy	The Management Board bears overall responsibility for compliance and the compliance management system. The Supervisory Board, in turn, monitors the appropriateness and effectiveness of the system set up by the Executive Board. 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 Executive Board. The Compliance Officer is advised and supported in the implementation of necessary compliance activities by the Compliance Committee, which meets regularly.
7. Reference to standards	<ul style="list-style-type: none">• United Nations Charter of Human Rights (UN)• the core labour standards of the International Labour Organizations (ILO)
8. Availability of the policy for stakeholders	Our principles in this regard can be found in our Code of Conduct, which can be viewed by all stakeholders on our website at www.suss.com in the section "Company", subsection "Sustainability" under "Reporting/Downloads."

(ESRS G1-1 9) The reputation of SUSS in the business world is shaped to a large extent by how we conduct ourselves in business life. We firmly believe that ethical and economic values are mutually dependent and that participants in the business world must strive to treat each other fairly and act within the framework of established standards.

• **Development of the corporate culture:** The corporate culture is developed by clearly defining basic values and standards of conduct in the Code of Conduct. Managers play a key role by acting as role models and ensuring that the principles of the code are applied in each and every work process. SUSS company guidelines provide clear requirements for fighting corruption and bribery. The Company relies on transparent business practices and expects its employees

to fulfill the highest ethical standards. The existing guidelines are based on internationally recognized standards for fighting corruption – in particular, the principles of transparency, integrity, and fair competition stipulated by the UN. SUSS plans to further consolidate its compliance standards with expansion of the guidelines in 2025.

- **Further development of the corporate culture:** The corporate culture is continuously expanded, taking into account feedback provided by internal and external stakeholders. SUSS promotes an open "speak-up culture" that, for example, encourages employees to voice concerns and address critical issues.
- **Promoting the corporate culture:** The corporate culture is fostered with a wide array of actions, including training courses on compliance and ethical behavior, programs

dedicated to fostering diversity and inclusion, and support for employees who do volunteer work.

• **Evaluation of the corporate culture:** The corporate culture is evaluated on the basis of systematic monitoring and analyses – for example, in the form of internal audits, employee surveys, and reports on reported violations.

(ESRS G1-1 10 a) Our employees worldwide and/or third parties (e.g., suppliers) can report potential compliance violations using the following channels:

- Confidential whistleblower hotline (by phone or email)
- Anonymous whistleblower tool: <https://suss.grc-cloud.de/Meldung>
- Report processing and investigation process:

Indications of compliance incidents are investigated in a defined and objective process. 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 detailed investigation of any actual misconduct.

After receiving a report, the Compliance Officer or a legal/compliance employee promptly assesses the plausibility of the report (substantiation). Receipt of the report is documented, and whistleblowers receive confirmation of receipt no later than seven business days after submission. When the whistleblower tool is used, receipt is confirmed anonymously in the tool.

Those affected have the opportunity to respond as soon as possible and are presumed innocent until proven otherwise. The Compliance Officer or a legal/compliance employee maintains

contact with the whistleblower and may request additional information.

The Compliance Officer will conduct an initial assessment based on risk and then introduce suitable follow-up measures. The confidentiality offered is maintained throughout the entire process. Information pertaining to the reported issue is shared in accordance with a strict "need-to-know principle." If required by the issue, the relevant works council committee is informed immediately. Communication with the whistleblower is always anonymous in the whistleblower tool.

(ESRS G1-1 10 c) To protect whistleblowers from retaliation and harassment in the workplace, reports are processed in anonymized and, if at all possible, generalized form. The whistleblower will face no disciplinary action as a result of reporting, provided they have not misused the whistleblower system. Steps are also taken to protect whistleblowers from negative impacts such as mobbing, 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 Company-wide guidelines for dealing with reports submitted using the whistleblower hotline. These guidelines are accessible to the Company's employees via the intranet.

SUSS employees undergo annual compliance training courses that also cover whistleblowing.

(ESRS G1-1 10 e) All consequences need to be appropriate given the circumstances, meaning every follow-up measure should be suitable and necessary. Such measures can include initiating an internal investigation, referral to a different Company function, closing the case due to a lack of proof, or the required referral 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 this may compromise ongoing internal investigations or breach the rights of the people affected.

(ESRS G1-1 10 f) SUSS business activities and production processes are primarily technological and industrial in nature and have no direct connection to the use of animals or animal testing. As a result, animal welfare does not play a central role in the Company's business practices or value chain.

Instead, the Company focuses on issues such as environmental protection, occupational health and safety, and compliance with human rights, which are directly related to its processes and products.

(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. The training content covers all relevant compliance issues and is available in five different languages, ensuring maximum reach and coverage.

(ESRS G1-1 10 h) The functions most susceptible to corruption and bribery are sales, purchasing, management and executives, and project management functions that can be affected by the awarding of contracts and the selection of partners and subcontractors.

Disclosure ESRS G1-2: Management of relationships with suppliers

(ESRS G1-2 14) Policy to prevent late payments

The Company maintains clear and contractually agreed payment policies, system-supported invoice processing, and transparent communication when payments are late. However, there is no systematic prioritization of SMEs.

(ESRS G1-2 15 a) Respect for global human rights is of great importance for SUSS, and we consider this to be essential for

successful business activities. We recognize universally applicable human rights based on the UN Human Rights Charter and assume responsibility within our Company and along 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 in turn on their direct suppliers (tier 2). We are registered with the RBA (Responsible Business Alliance, non-member status).

(ESRS G1-2 15 b) When it comes to selecting new suppliers, the following sustainability criteria are currently assessed:

- Compliance with the Code of Conduct
- ISO 14001 (environmental management system) certification
- Appointment of a sustainability manager

An assessment of criteria integration into the supplier selection process is planned for 2025.

Initial audits are carried out for potentially critical new suppliers and their creditworthiness and compliance are verified before any orders are issued. In this way, SUSS could potentially have a positive impact on reducing human rights violations and environmental damage.

SUSS requires its primary suppliers to accept the Business Partner Code of Conduct or confirm that a comparable code is in use. This should cover at least 65 percent of product-related purchasing volume. In addition, 14 supplier audits were conducted in the 2024 financial year.

Disclosure ESRS G1-3: Prevention and detection of corruption and bribery

(ESRS G1-3 18 a) Our objectives are zero tolerance for corruption and bribery, upholding human rights, and avoiding violations of rules and laws, the basis for which is acceptance of our Code of Conduct by all employees of the SUSS Group around the world. In addition, the Company 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. In this context, a globally valid whistleblower policy was also drawn up in German and English. Available in five different languages, the Code of Conduct covers how to deal with corruption and bribery. Employees undergo training in compliance e-learning courses (including corruption and bribery) once a year. The Code of Conduct, which defines the associated guidelines, is accessible to all employees and can be viewed on the Company's website www.suss.com in the "Investor Relations" section under "Corporate Governance."

Employees with management positions 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, which ensures that the relevant guidelines are not only accessible but also understood, including their impacts on daily activities.

(ESRS G1-3 18 b) The Management Board assumes full 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. Managed by the centrally established Compliance Officer function, the central compliance organization is responsible for implementing the CMS. The Compliance Officer reports directly to the Management Board. The Compliance Committee, which meets regularly, supports the Compliance Officer when it comes to offering advice and implementing the necessary compliance actions.

SUSS regularly conducts compliance risk assessments. A specific group of employees around the world conducts a risk assessment (including corruption and bribery risks) with a focus on their local area of activity. The risk assessment takes the form of personal meetings and/or 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 19) SUSS has introduced processes for preventing, uncovering, and dealing with allegations of corruption and bribery. Although the Company's Code of Conduct does not explicitly refer to ongoing updates, it reflects the Company's efforts to comply with current legal requirements and cultural values. The Company continuously evaluates and improves its practices to ensure they conform with developing regulatory and ethical standards. In addition, SUSS plans to expand its anti-corruption actions in line with the United Nations Convention against Corruption by 2025 and thus further consolidate its compliance framework.

(ESRS G1-3 20) The Code of Conduct is made accessible to all employees, including members of the administrative, management, and supervisory bodies, and is a component of the compliance e-learning program. All employees are required to complete this course and accept the Code of Conduct in the program. All other stakeholders can access the Code of Conduct on the website www.suss.com in the section "Company", subsection "Sustainability" under "Reporting/Downloads."

(ESRS G1-3 21 a) Responsible for planning, developing, and implementing compliance training courses for the staff, the Compliance Officer clarifies compliance expectations at SUSS, monitors participation, and ensures compliance with legal and GCGC requirements. The Compliance Officer/Compliance department is supported by other departments as required/depending on the situation and can call in external experts such as lawyers.

The training schedule includes e-learning for all of the staff around the world. Additional e-learning courses for specific target groups will be rolled out in 2025.

The Code of Conduct is made available to all employees through e-learning courses and must be accepted by all employees.

The following table provides facts about the training courses throughout the year.

Description	Employees worldwide
Coverage of training courses	
Total number of people trained	1.457
Percentage of functions exposed to risk covered by training programmes	100%
Training method and duration	
E-Learning	1 hour
Frequency	
How often is training required?	yearly
Topics covered	
Definition of corruption	Covered
Bribery and corruption	Covered
Typical offences of corruption	Covered
Unauthorised advantages	Covered

At the end of the year, the training completion rate for all employees was 98 percent.

The training programs cover all employees. Risky functions will be presented separately in the coming reporting year.

(ESRS G1-3 21 c) All members of the administrative, management, and supervisory bodies are required to take part in training courses on fighting corruption and bribery.

Description	Organs ¹
Coverage of training courses	
Total number of people trained	7
Percentage of functions exposed to risk covered by training programmes	100%
Training method and duration	
E-Learning	1 hour
Frequency	
How often is training required?	yearly
Topics covered	
Definition of corruption	Covered
Bribery and corruption	Covered
Typical offences of corruption	Covered
Unauthorised advantages	Covered

¹ Administrative, management and supervisory bodies.

Metrics and targets

Disclosure ESRS G1-4: Incidents of corruption or bribery

(ESRS G1-4 24 a) No violations of the Code of Conduct were reported in 2024. No incidents associated with human rights, fraud, corruption, or bribery or violations of anti-trust or competition law were reported in 2024. No new policies or actions for fighting corruption and bribery were adopted in 2024 due to ongoing evaluation of existing processes and guidelines. However, SUSS plans to adopt and implement relevant policies in line with the UN Convention against Corruption in 2025.

Incidents of corruption or bribery	2024
Number of convictions against corruption and bribery regulations	0
Amount of fines for violations of corruption and bribery regulations	0 EUR

(ESRS G1-4 24 b) SUSS conducts training courses on fighting corruption and bribery on an annual basis. Detailed information can be found in the G1-3 sections.

Disclosure ESRS G1-5: Political influence and lobbying activities

(ESRS G1-5 29 a) As a medium-sized enterprise, SUSS considers itself to be well-connected with the communities at its locations. The Management Board represents the Company externally and in its dealings with political stakeholders. If the Management Board allows other SUSS representatives or external parties to represent the Company's interests, these must inform the Board directly of any steps taken and results achieved.

(ESRS G1-5 29 b) During the reporting period, SUSS did not make any financial or in-kind contributions to political parties, political organizations, or domestic or foreign governments, either directly or indirectly.

(ESRS G1-5 29 c) During the reporting period, SUSS did not exert any political influence or participate in any lobbying activities.

(ESRS G1-5 29 d) In the reporting year, SUSS was not registered in the European Union's or the German government's Transparency Register.

(ESRS G1-5 30) No members of the Management Board or Supervisory Board held a comparable position in public administration (including regulators) in the two years preceding their appointment.

Disclosure ESRS G1-6: Payment practices

(ESRS G1-6 33 a) In the reporting year, the average time it took SUSS to pay an invoice from the date on which calculation of the contractual or statutory term of payment began was 26.5 days.

(ESRS G1-6 33 b) The standard payment terms for products are 60 days net or 14 days with a 3 percent discount. The standard payment terms were applied to 16.0 percent of all payments.

Standard payment terms did not differentiate between supplier categories in the 2024 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) There were no legal proceedings outstanding for late payment as of the reporting date, December 31, 2024.

(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, 2024, and December 31, 2024. Rather than a representative sample, we used the entire database for this period to ensure an accurate picture of the payment terms.

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 issues in the double materiality assessment. The following disclosures are based on the disclosure requirements of ESRS 2.

Governance

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

Because we are a production company, the quality of our products and customer relationships play an essential role in the business success of SUSS. In the Management Board, the Chief Operating Officer (COO) is in charge of product development, production, and quality management, with a focus on tasks that are associated with production and ensuring product quality and thus also contribute significantly to customer satisfaction.

In order processing, quality gates are used to monitor processes and thus ensure that product quality remains consistently high and that the equipment can be used in accordance with the contractually agreed performance metrics.

Sales assumes full responsibility for customer satisfaction. In account management, account managers are in charge of customer support and accept suggestions and feedback.

After delivery, customer service is in charge of implementing the agreed performance metrics at the customer's location and thus contributes to customer satisfaction. Sales and customer service are responsible for managing customer relationships, with the aim of strengthening them and ensuring customer satisfaction over the long term, as well as systematically integrating feedback about product quality into Company processes.

Strategy

Disclosure related to ESRS 2 SBM-1 Strategy, business model, and value chain

The company's customer relationships, some of which have existed for several decades, connect SUSS directly with the production processes of the leading chip manufacturers in the semiconductor industry and position the equipment in international cutting-edge research in the field of semiconductor development. In this environment, exceptional product quality is not only a distinguishing feature but also a guarantee of long-term customer satisfaction.

Customer satisfaction and product quality are therefore closely interconnected for SUSS and represent strategic components for success. For this reason, these topics are examined together below.

By focusing on innovative solutions and high quality standards, SUSS can boost customer trust in the Company's reliability and innovative capacity, which is reflected directly in stable customer loyalty and a positive impact on the business model as a whole.

The SUSS customer structure has already been presented in the condensed Management Report in the "Basics of the Group" section. SUSS equipment targets a variety of submarkets in which the SUSS market position can differ dramatically. For example, SUSS is an undisputed market leader in the field of photomask cleaning. In other markets, SUSS is on par with other competitors or is a challenger. In all of these scenarios, a good customer relationship is relevant for Company success. Accordingly, customers are the most important business partners.

SUSS promotes integrity, open communication, and reliability in an effort to earn customer trust and ensure customer loyalty and success over the long term. Long-standing, cooperative partnerships have been established with suppliers to guarantee that all products are delivered on time and in top 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. The SUSS company's objective is to deliver first-class product and service quality by using state-of-the-art technologies, stringent quality controls, and optimized production processes. Ongoing optimization programs and international certifications such as ISO 9001 and ISO 14001 confirm the commitment to maximum standards and consolidate customer trust and the Company's reputation. Internal audits are conducted as part of the ongoing improvements, with implementation of individual processes assessed on the basis of process performance.

Customer satisfaction and product quality have an impact on the SUSS value chain as a whole and play a key role, particularly in the downstream value chain in the form of product use. This also extends to the sales approach, with the sale of equipment increasingly accompanied by service and maintenance components.

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 related to ESRS 2 SBM-2 Interests and views of stakeholders

The views of stakeholders – especially those of the customers – are of the utmost importance for the SUSS strategy and business model. The expectations, interests, and views of relevant stakeholders have been identified and evaluated through the integrated management system and targeted stakeholder surveys. These surveys serve as a proxy for analysis of the downstream value chain and offer valuable insights into the material issues of our interest groups. Ongoing dialogue with customers plays a key role in increasing customer satisfaction over the long term and systematically optimizing the product range.

The most important stakeholder group connected to product quality and customer satisfaction is the customers, which primarily consist of companies in the semiconductor industry and research institutes. These customers are relevant to the market position and innovation development at the Company. Their

demands and feedback are continuously incorporated into strategic planning and process optimization.

Customers are actively and continuously engaged with, as they are considered to be one of the central stakeholder groups. These include both international companies in the semiconductor industry and research institutes that use SUSS products and services in their processes. Customer engagement is also structured and organized through various actions and implemented at local sales and service subsidiaries. Some of the most important tools are customer surveys, such as the European Customer Service Satisfaction Survey 2024, personal meetings across different levels, and workshops. The purpose of customer integration is to identify specific requirements and expectations early on and address them in a targeted manner. In particular, this includes improving product quality, increasing customer satisfaction, and further developing products. These actions are designed to boost customer loyalty over the long term and ensure the competitiveness of SUSS. The results of engagement are systematically evaluated, with improvement measures 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

Through the materiality assessment, we have identified the following impacts, risks, and opportunities.

Description	IRO	Region
Insufficient quality/reliability/performance of our systems (especially with regard to the promised quality) leads to dissatisfaction among our customers.	negative impact	With the customer
Non-competitive delivery times or failure to meet promised delivery dates lead to dissatisfaction	negative impact	With the customer
The fulfilment of customer expectations with regard to the quality/reliability/performance of a system ensures a high level of customer satisfaction and loyalty.	positive impact	With the customer

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, we always observe them together. Satisfied customers contribute significantly to business development, while high product quality is crucial for differentiation from competitors. That is why we view this topic as material.

Policies related to customer satisfaction and product quality

Disclosure related to ESRS 2 MDR-P Existing policies related to 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/Explanation
1. Policy	Manual for the integrated management system (IMS)
2. Objectives and content	<p>The handbook 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. It also supports continuous improvements in all areas of the company and promotes a sustainable and efficient way of working.</p> <p>Objective: The aim is to provide a standardised structure for the integrated management system that covers both quality and environmental requirements in accordance with the ISO 9001 and ISO 14001 standards. The document serves as a rulebook and reference work for all employees, supports the implementation of internal and external audits and ensures that the relevant processes, responsibilities and measures for continuous improvement are clearly defined and comprehensible.</p>
3. References to significant impacts, risks or opportunities	<p>By implementing this manual, SUSS mitigates the following significant effects:</p> <ul style="list-style-type: none"> – Negative impact: Insufficient quality/reliability/performance of our systems (especially with regard to the promised quality) leads to dissatisfaction among our customers. – Negative impact: Non-competitive delivery times or non-compliance with promised delivery dates lead to dissatisfaction. <p>By implementing this manual, SUSS increases the following significant effects:</p> <ul style="list-style-type: none"> – Positive impact: The fulfilment of customer expectations in terms of quality/reliability/performance of a system ensures high customer satisfaction and loyalty.
4. Monitoring process	Monitoring of the IMS is ensured by annual external TÜV audits as part of the ISO 9001 and 14001 certifications as well as ongoing internal quality management audits. The focus here is on central business processes such as purchasing, facility management, production and logistics, which are checked for compliance with SUSS quality requirements and analysed for optimisation potential.
5. Scope of the policy	These guidelines apply to all SUSS locations, business units and processes worldwide. They combine processes that are essential for the company. The standardised structure combines quality requirements (focus: ISO 9001) and environmental requirements (focus: ISO 14001) in a central overarching system. External partners and suppliers are excluded, but should be obliged to comply with comparable standards as part of our supplier management.
6. Accountable level for the policy	The responsibilities in integrated management, the definition of the environment of our activities, overarching objectives and the control of the management system are tasks of the top management of SUSS. It can be expanded by other management levels and ensures that the responsibilities and authorisations for relevant roles within the SUSS Group are assigned, communicated and understood.
7. Reference to standards	<ul style="list-style-type: none"> – ISO 9001-Certification – ISO 14001-Certification
8. Stakeholder involvement	The perspectives of key stakeholders are taken into account through direct involvement in the development of the manual. Employees receive regular training and customers are involved through close collaboration and continuous dialogue on product quality, including their involvement through agent interviews with Senior Vice President Global Sales and Senior Vice President segment ABS. Suppliers must fulfil sustainable and ethical standards.
9. Availability of the policy for stakeholders	The handbook is made available to all employees in the Intranet to ensure that the guidelines and objectives are implemented in all areas of SUSS.

Actions

Disclosure related to ESRS 2 MDR-A Actions and resources related to customer satisfaction and product quality

(ESRS 1 AR 2 b related to ESRS 2 MDR-A 68 a; c; d) SUSS has implemented a whole host of actions to ensure high customer satisfaction and product quality.

Operational targets	Measures 2024	Status	Expected Results
Prevention of complaints	Implementation of proactive quality controls and targeted customer communication.	Ongoing	Customer surveys and complaint channels enable us to obtain regular feedback and respond to potential problems at an early stage.
Increasing customer satisfaction and improving the service offering (adapted to customer needs)	Development of improvement measures based on the results of customer surveys (e.g. European Customer Service Satisfaction Survey 2023)	Ongoing	Solving communication problems and better synchronization with local sales staff
Prevention of errors in production	Implementation of systematic checks such as regular maintenance of machines and tools as well as ongoing instruction of employees.	Ongoing	Improving production quality and efficiency
Extending the service life of products	Use of high-quality materials. Continuous optimization of production processes.	Ongoing	Products are more robust, which leads to fewer complaints.
Ensuring quality standards at suppliers	Ensuring that suppliers comply with the specified quality standards in accordance with the framework agreement. The framework agreement stipulates that suppliers must implement a quality management system (ideally ISO 9001 certification) or at least comply with the requirements of ISO 9001. If no such system exists, the supplier must submit a plan to achieve this certification in the short to medium term. In addition, proof of ISO 14001 certification (environmental management system) is required, or the supplier must complete an ESH (Environment, Safety, Health) questionnaire.	Ongoing	Increasing supplier quality through regular checks and evaluations.
Improvement of product and service information	Continuous review of product and service information to ensure that it meets customer needs and is precisely formulated.	Ongoing	Prevention of design faults by identifying and eliminating potential weak points as early as the development phase.
Optimization of the supply chain through supplier evaluations	Annual evaluation of suppliers as part of the Supplier Evaluation System based on five central criteria (technology, delivery time, costs, quality, strategic performance).	Ongoing	Improving supplier performance

(ESRS 1 AR 2 b related to ESRS 2 MDR-A 68 b) With the exception of the “Optimization of the supply chain through supplier evaluations” objective, the aforementioned objectives in (ESRS 1 AR 2 b related to ESRS 2 MDR-A 68 a) apply to the full downstream value chain and the customer interest group. In addition to customers, the “Optimization of the supply chain through supplier evaluations” objective also applies to the supplier interest group and the upstream value chain.

(ESRS 1 AR 2 b related to ESRS 2 MDR-A 69) There were no significant operating expenses (OpEx) or capital expenditure (CapEx) connected with the implementation of the actions set out in disclosure ESRS 1 AR 2 b related to ESRS 2 MDR-A 68 a; c during the reporting period.

Disclosure related to ESRS 2 MDR-T Objectives related to customer satisfaction and product quality

(ESRS 1 AR 2 b related to ESRS 2 MDR-T 80 a-f; j)

The following objectives were defined to improve customer satisfaction and product quality.

Material topic	Operational target	Baseline value (Base yea)	Targetvalue (Target year)	Milestones (Year)	Method&assump- tion for defining the objectives	Performance achieved in the previous periods
Product quality and customer satisfaction	Target 1: Increase customer satisfaction with service operations	No reference value as annual target	80,0% (2024)	84,8 (2024)	Benchmark analysis	Target value exceeded by 4.8 percentage points

There are no assumptions for defining the objective and calculating customer satisfaction with service calls. The objective is formulated as a relative objective that refers to the total number of customers surveyed in connection with service calls.

(ESRS 2 MDR-T 80 h) 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).

Annex

Annex I: Datapoints that could not be collected in the reporting year

The following table indicates which datapoints could not yet be collected or were not applicable to SUSS in the 2024 reporting year.

Chapter	Disclosure requirements	Explanation
ESRS 2 BP-2 17	Use of phase-in provisions in accordance with Appendix C of ESRS 1	Due to its number of employees, SUSS does not make use of phase-in provisions and therefore does not need to provide any further information in this regard.
ESRS E1-1	16f Disclosure of significant CapEx amounts invested during the reporting period related to coal, oil and gas-related economic activities; 16g Disclosure on whether or not the undertaking is excluded from the EU Paris-aligned Benchmarks	There are no coal-related, oil-related or gas-related economic activities at SUSS
ESRS E1-7	GHG removals and GHG mitigation projects financed through carbon credits	The disclosure requirements for E1-7 are not relevant for SUSS in the 2024 financial year, as SUSS does not finance any carbon credits
ESRS E1-8	Internal carbon pricing	The disclosure requirements for E1-8 are not relevant for SUSS in the 2024 financial year, as SUSS has not implemented any internal carbon pricing systems
ESRS E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	SUSS makes use of the transitional periods according to which these disclosure requirements can be waived in the first reporting year.
ESRS E5-3	Targets related to resource use and circular economy	SUSS has not defined any targets for 2024 in connection with the use of resources.
ESRS E5-5	36a The expected durability of the products placed on the market by the undertaking, in relation to the industry average for each product group;	SUSS is not aware of the industry average durability of the products sold by SUSS.
ESRS S1-7	Characteristics of non-employees in the undertaking's own workforce	SUSS has a very small number of non-employee staff in relation to the total workforce. Details on this and the exact figures can be found in the Employer attractiveness section. The ratio of non-employees across all companies worldwide amounted to 6.1% in 2024. In view of this low figure and therefore also the low impact on the company's business activities, SUSS does not provide a more detailed description of the characteristics.

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Chapter	Disclosure requirements	Explanation
ESRS S2-2	22e Where applicable, how the undertaking assesses the effectiveness of its engagement with workers in the value chain, including, where relevant, any agreements or outcomes that result.	The effectiveness of cooperation with workers in the value chain is not currently being reviewed.
ESRS S2-2	23; 24 The undertaking shall disclose the steps it takes to gain insight into the perspectives of workers that may be particularly vulnerable to impacts and/or marginalised (for example, women workers, migrant workers, workers with disabilities).	SUSS does not currently have a process for involving workers in the value chain about the (potential) positive and negative effects. In the 2025 financial year, SUSS will evaluate the framework in which procedures for involving the workforce in the value chain could be established.

Annex II: Datapoints that were not relevant in the reporting year

The following table indicates which datapoints were not relevant in the 2024 reporting year.

Chapter	Disclosure requirements	Explanation
ESRS 2 SBM-1	40b Breakdown of total revenue, as included in its financial statements, by significant ESRS sectors.	For the ESRS 2 SBM-1, the phase-in regulation applies until initial application. The delegated act has been postponed to 2026.
ESRS E1-5	38 Undertaking with operations in high climate impact sectors shall further disaggregate their total energy consumption from fossil sources by: fuel consumption from coal and coal products; crude oil and petroleum products; natural gas; other fossil sources; consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources;	SUSS is not active in climate-intensive sectors and therefore does not provide any information on paragraph ESRS E1-5 38
ESRS E1-5	39 The undertaking shall disaggregate and disclose separately its non-renewable energy production and renewable energy production	SUSS did not generate any energy in 2024
ESRS E1-5	40 Information on the energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors.	SUSS is not active in sectors with a high climate impact
ESRS E1-5	41 Disclosure on energy intensity shall only be derived from the total energy consumption and net revenue from activities in high climate impact sectors.	SUSS is not active in sectors with a high climate impact

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Chapter	Disclosure requirements	Explanation
ESRS E1-5	42 The undertaking shall specify the high climate impact sectors that are used to determine the energy intensity	SUSS is not active in sectors with a high climate impact
ESRS E1-5	43 Disclose the reconciliation to the relevant line item or notes in the financial statements of the net revenue amount from activities in high climate impact sectors	SUSS is not active in sectors with a high climate impact
ESRS E1-6	44 AR 42c Effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements	For SUSS, there are no other periods between the reporting dates of the companies in the SUSS value chain and the date of the financial statements of SUSS
ESRS E1-6	48 AR 43c Disclose biogenic emissions of CO ₂ from the combustion or bio-degradation of biomass separately from the Scope 1 GHG emissions	There are no biogenic CO ₂ emissions from the combustion or biodegradation of biomass at SUSS
ESRS E1-6	49 AR 45e Biogenic emissions of CO ₂ carbon from the combustion or biodegradation of biomass separately from the Scope 2 GHG emissions	There are no biogenic CO ₂ emissions from the combustion or biodegradation of biomass at SUSS
ESRS E1-6	51 AR 46j Biogenic CO ₂ emissions from the combustion or biodegradation of biomass that arise in the value chain and are not included in Scope 3 GHG emissions	There are no biogenic CO ₂ emissions from the combustion or biodegradation of biomass at SUSS
ESRS E1-7	56 Greenhouse gases and projects to reduce greenhouse gases, financed via CO ₂ credits	The disclosure requirements for E1-7 Removal of greenhouse gases and projects to reduce greenhouse gases financed through carbon credits are not relevant for SUSS in the 2024 financial year, as SUSS does not finance carbon credits. Accordingly, no further explanations are provided here.
ESRS E1-8	62 Internal CO ₂ pricing	The disclosure requirements for E1-8 Internal carbon pricing are not relevant for SUSS in the 2024 financial year, as SUSS has not implemented any internal carbon pricing systems. Accordingly, no further explanations are provided here.
ESRS E1-9	64 Expected financial effects of significant physical and transition risks and potential climate-related opportunities	With reference to Appendix C of ESRS 1, SUSS makes use of the transitional rules and does not yet report on the disclosure requirements according to E1-9 in the first reporting year 2024.
ESRS S1 SBM-3	14 f Operations at significant risk of incidents of forced labour or compulsory labour	There is no significant risk of forced or compulsory labor at the SUSS sites
ESRS S1 SBM-3	14 g Operations at significant risk of incidents of child labour	There is no significant risk of child labor at the SUSS sites

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Chapter	Disclosure requirements	Explanation
ESRS S1 SBM-3	15 Disclose whether and how it has developed an understanding of how people with particular characteristics, those working in particular contexts, or those undertaking particular activities may be at greater risk of harm.	The potential negative impacts do not relate to specific groups of people (see materiality analysis)
ESRS S1 SBM-3	16 Disclose which of its material risks and opportunities arising from impacts and dependencies on people in its own workforce relate to specific groups of people rather than to all of its own workforce	The risks and opportunities do not relate to specific groups of people (see materiality analysis)
ESRS S1-7	55 The undertaking shall describe key characteristics of non-employees in its own workforce. 57 For estimates, describe the basis of preparation of this estimation.	We have a very small number of non-employee staff in relation to the Group's total workforce. Details on this and the exact figures can be found in the Employer attractiveness section. The ratio of non-employees across all companies worldwide amounted to 6.1% in 2024. In view of this low figure and therefore also the low impact on the company's business activities, we do not provide a more detailed description of the characteristics.
ESRS S1-8	63b Disclosure of any agreement with its employees for representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.	There is no such agreement.
ESRS S1-10	70 Countries and percentage of employees concerned with not being paid an adequate wage	SUSS employees in all countries receive the appropriate wage
ESRS S1-11	75 Disclose the countries where employees do not have social protection with regard to sickness; unemployment starting from when the own worker is working for the undertaking; employment injury and acquired disability; parental leave; and retirement and for each of those countries the types of employees who do not have social protection	All SUSS employees have social security cover
ESRS S2-3	29 If the undertaking cannot disclose the processes it has in place to provide for or cooperate in the remediation of negative impacts on value chain workers because it has not adopted a channel for raising concerns and/or does not support the availability of such a channel in the workplace of value chain workers, it shall disclose this to be the case.	Not relevant because SUSS provides this information
ESRS S2-4	36 Disclose whether severe human rights issues and incidents connected to its upstream and downstream value chain have been reported and, if applicable, disclose these	There are no serious human rights violations and incidents in connection with the upstream and downstream value chain
ESRS G1-1	10b Where the undertaking has no policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption, it shall state this and whether it has plans to implement them and the timetable for implementation	There are anti-corruption and anti-bribery guidelines that are in line with the United Nations Convention against Corruption

Chapter	Disclosure requirements	Explanation
ESRS G1-1	10d If there are no policies on the protection of whistle-blowers, the undertaking shall state this and whether it has plans to implement them and the timetable for implementation	There are guidelines for the protection of whistleblowers
ESRS G1-1	10f Whether the undertaking has in place policies with respect to animal welfare	There are no points of contact with animal welfare in the business operations
ESRS G1-5	29b Financial or in-kind political contributions 29c Lobbying activities and the undertaking's main positions including explanations on how this interacts with its material impacts, risks and opportunities identified in its materiality assessment	SUSS does not make any political contributions in the form of, for example, donations to political parties or interest groups

Annex III: Disclosure ESRS 2 IRO-2 (56)

The disclosures related to ESRS 2 IRO-2 (56) are made in the following table.

Datapoints that derive from other EU legislation	Disclosures	Page
ESRS 2 BP-1	General basis for preparation of the sustainability statement	53
ESRS 2 BP-2	Disclosures in relation to specific circumstances	56
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	60
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	63
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	65
ESRS 2 GOV-4	Statement on due diligence	69
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	69
ESRS 2 SBM-1	Strategy, business model and value chain	71
ESRS 2 SBM-2	Interests and views of stakeholders	74

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Datapoints that derive from other EU legislation	Disclosures	Page
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	75
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	79
ESRS 2 IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	82
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	82
ESRS 2 MDR-A	Actions and resources in relation to material sustainability matters	83
ESRS 2 MDR-M	Metrics in relation to material sustainability matters	87
ESRS 2 MDR-T	Tracking effectiveness of policies and actions through targets	90
Disclosure related to ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	92
ESRS E1-1	Transition plan for climate change mitigation	93
Disclosure related to ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	95
Disclosure related to ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	98
ESRS E1-2	Policies related to climate change mitigation and adaptation	99
ESRS E1-3	Actions and resources in relation to climate change policies	101
ESRS E1-4	Targets related to climate change mitigation and adaptation	103
ESRS E1-5	Energy consumption and mix	105
ESRS E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	106
Disclosure Requirement related to ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	110
ESRS E5-1	Policies related to resource use and circular economy	111

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Datapoints that derive from other EU legislation	Disclosures	Page
ESRS E5-2	Actions and resources related to resource use and circular economy	112
ESRS E5-3	Targets related to resource use and circular economy	112
ESRS E5-4	Resource inflows	113
ESRS E5-5	Resource outflows	113
ESRS E5-6	Anticipated financial effects from material resource use and circular economy-related risks and opportunities	114
Disclosure Requirement related to ESRS 2 SBM-2	Interests and views of stakeholders	127
Disclosure Requirement related to ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	128
ESRS S1-1	Policies related to own workforce	131
ESRS S1-2	Processes for engaging with own workforce and workers' representatives about impacts	134
ESRS S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	136
ESRS S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	137
ESRS S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	139
ESRS S1-6	Characteristics of the undertaking's employees	147
ESRS S1-7	Characteristics of non-employees in the undertaking's own workforce	149
ESRS S1-8	Collective bargaining coverage and social dialogue	150
ESRS S1-9	Diversity metrics	151, 163
ESRS S1-10	Adequate wages	151
ESRS S1-11	Social protection	151
ESRS S1-12	Persons with disabilities	163

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Datapoints that derive from other EU legislation	Disclosures	Page
ESRS S1-13	Training and skills development metrics	159
ESRS S1-14	Health and safety metrics	155
ESRS S1-15	Work-life balance metrics	152
ESRS S1-16	Remuneration metrics (pay gap and total remuneration)	152
ESRS S1-17	Incidents, complaints and severe human rights impacts	152
Disclosure Requirement related to ESRS 2 SBM-2	Interests and views of stakeholders	164
Disclosure Requirement related to ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	164
ESRS S2-1	Policies related to value chain workers	166
ESRS S2-2	Processes for engaging with value chain workers about impacts	168
ESRS S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	168
ESRS S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	169
ESRS S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	171
Disclosure Requirement related to ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	172
Disclosure Requirement related to ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	173
ESRS G1-1	Business conduct policies and corporate culture	175
ESRS G1-2	Management of relationships with suppliers	178
ESRS G1-3	Prevention and detection of corruption and bribery	178
ESRS G1-4	Incidents of corruption or bribery	180
ESRS G1-5	Political influence and lobbying activities	181


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Datapoints that derive from other EU legislation	Disclosures	Page
ESRS G1-6	Payment practices	181
Entity-specific disclosures	ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	182
Entity-specific disclosures	ESRS 2 SBM-1 Strategy, business model and value chain	182
Entity-specific disclosures	ESRS 2 SBM-2 Interests and views of stakeholders	183
Entity-specific disclosures	ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	184
Entity-specific disclosures	ESRS 2 MDR-P Policies adopted to manage customer satisfaction and product quality	184
Entity-specific disclosures	ESRS 2 MDR-A Actions and resources in relation to customer satisfaction and product quality	186
Entity-specific disclosures	ESRS 2 MDR-T Targets in relation to customer satisfaction and product quality	187

Annex IV: Disclosure ESRS 2 (56) EU Datapoint Index

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS 2 GOV-1 Gender diversity in governance bodies paragraph 21(d)	Indicator Nr. 13 in Appendix 1 Table 1		Commission Delegated Regulation (EU) 2020/1816 (5), Appendix II		Yes	61
ESRS 2 GOV-1 Percentage of governance body members that are independent, paragraph 21(e)			Commission Delegated Regulation (EU) 2020/1816, Appendix II		Yes	61
ESRS 2 GOV-4 Due diligence declaration paragraph 30	Indicator Nr. 10 in Appendix 1 Table 3				Yes	69
ESRS 2 SBM-1 Participation in fossil fuel activities paragraph 40(d)(i)	Indicator Nr. 4 Table 1 in Appendix 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1: Qualitative disclosures on environmental risks, and Table 2: Qualitative disclosures on social risks	Commission Delegated Regulation (EU) 2020/1816, Appendix II		Not material	
ESRS 2 SBM-1 Participation in activities related to the manufacture of chemicals paragraph 40(d)(ii)	Indicator Nr. 9 in Appendix 1 Table 2		Commission Delegated Regulation (EU) 2020/1816, Appendix II		Not material	
ESRS 2 SBM-1 Participation in activities related to controversial weapons Paragraph 40(d)(iii)	Indicator Nr. 14 in Appendix 1 Table 1		Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Appendix II		Not material	
ESRS 2 SBM-1 Participation in activities related to the cultivation and production of tobacco Paragraph 40(d)(iv)			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Appendix II		Not material	

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS E1-1 Transition plan to achieve climate neutrality by 2050 Paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Yes	93
ESRS E1-1 Entities excluded from the Paris-aligned benchmarks paragraph 16(g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – transition risk related to climate change: credit quality of exposures by sector, issue 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 Nr. 4 in Appendix 1 Table 2	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking book – transition risk related to climate change: alignment parameters	Delegated Regulation (EU) 2020/1818, Article 6		Yes	103
ESRS E1-5 Energy consumption and energy mix paragraph 37	Indicator Nr. 5 in Appendix 1 Table 1				Yes	105
ESRS E1-5 Energy intensity related to activities in climate-intensive sectors paragraphs 40 to 43	Indicator Nr. 6 in Appendix 1 Table 1				Not material	
ESRS E1-6 Gross GHG emissions in Scope 1, 2 and 3 categories and total GHG emissions Paragraph 44	Indicatoren Nr. 1 und 2 in Appendix 1 Table 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – transition risk related to climate change: credit quality of exposures by sector, issue and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), Article 6 and Article 8(1)		Yes	106

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS E1-6 Intensity of gross GHG emissions Paragraphs 53 to 55	Indicator Nr. 3 Table 1 in Appendix 1	Article 449a of Regulation (EU) No 575 / 2013; Commission Implementing Regulation (EU) 2022 / 2453, template 3: Banking book – transition risk related to climate change: alignment parameters	Delegated Regulation (EU) 2020 / 1818, Article 8(1)		Yes	106
ESRS E1-7 Reduction of greenhouse gases and CO ₂ 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, Appendix II Delegated Regulation (EU) 2020 / 1816, Appendix II		Not material	
ESRS E1-9 Breakdown of cash amounts by acute and chronic physical risk paragraph 66(a) ESRS E1-9 Location of significant assets with material physical risk paragraph 66(c).		Article 449a of Regulation (EU) No 575 / 2013; Commission Implementing Regulation (EU) 2022 / 2453, paragraphs 46 and 47; template 5: Banking book – Physical risk related to climate change: exposures with physical risk.			Not material	
ESRS E1-9 Aufschlüsselungen des Buchwerts seiner Immobilien nach Energieeffizienzklassen Absatz 67 Buchstabe c.		Article 449a of Regulation (EU) No 575 / 2013; Commission Implementing Regulation (EU) 2022 / 2453, paragraph 34; Template 2: Banking book – Transition risk related to climate change: Loans collateralised by real estate – Energy efficiency of collateral			Not material	

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities Paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Appendix II		Not material	
ESRS E2-4 Quantity of each pollutant listed in Annex II to the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and land, paragraph 28	Indicator Nr. 8 in Appendix 1 Table 1 Indicator Nr. 2 in Appendix 1 Table 2 Indicator Nr. 1 in Appendix 1 Table 2 Indicator Nr. 3 in Appendix 1 Table 2				Not material	
ESRS E3-1 Wasser- und Meeresressourcen Absatz 9	Indicator Nr. 7 in Appendix 1 Table 2				Not material	
ESRS E3-1 Specific strategy Approach 13	Indicator Nr. 8 in Appendix 1 Table 2				Not material	
ESRS E3-1 Sustainable oceans and seas Paragraph 14	Indicator Nr. 12 in Appendix 1 Table 2				Not material	
ESRS E3-4 Total volume of water recycled and reused paragraph 28 (c)	Indicator Nr. 6,2 in Appendix 1 Table 2				Not material	
ESRS E3-4 Total water consumption in m3 per net revenue from own activities Paragraph 29	Indicator Nr. 6,1 in Appendix 1 Table 2				Not material	
ESRS 2 – IRO-1 – E4 paragraph 16 (a) (i)	Indicator Nr. 7 in Appendix 1 Table 1				Not material	
ESRS 2 – IRO-1 – E4 paragraph 16 letter b	Indicator Nr. 10 in Appendix 1 Table 2				Not material	
ESRS 2 – IRO-1 – E4 paragraph 16 letter c	Indicator Nr. 14 in Appendix 1 Table 2				Not material	
ESRS E4-2 Sustainable practices or policies relating to land use and agriculture Paragraph 24(b)	Indicator Nr. 11 in Appendix 1 Table 2				Not material	
ESRS E4-2 Sustainable ocean/marine practices or policies Paragraph 24(c).	Indicator Nr. 12 in Appendix 1 Table 2				Not material	
ESRS E4-2 Strategies to combat deforestation Paragraph 24(d)	Indicator Nr. 15 in Appendix 1 Table 2				Not material	

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS E5-5 Non-recycled waste Paragraph 37(d)	Indicator Nr. 13 in Appendix I Table 2				Not material	
ESRS E5-5 Hazardous and radioactive waste paragraph 39	Indicator Nr. 9 in Appendix I Table 1				Not material	
ESRS 2 SBM3 – S1 Risk of forced labour paragraph 14(f)	Indicator Nr. 13 in Appendix I Table 3				Not material	
ESRS 2 SBM3 – S1 Risk of child labour paragraph 14(g)	Indicator Nr. 12 in Appendix I Table 3				Not material	
ESRS S1-1 Commitments in the area of human rights policy paragraph 20	Indicator Nr. 9 in Appendix I Table 3 und Indicator Nr. 11 in Appendix I Table 1				Yes	132
ESRS S1-1 Due diligence requirements in relation to matters covered by the International Labour Organization Core Conventions 1 to 8, paragraph 21			Commission Delegated Regulation (EU) 2020 / 1816, Appendix II		Yes	132
ESRS S1-1 Procedures and measures to combat trafficking in human beings paragraph 22	Indicator Nr. 11 in Appendix I Table 3				Yes	132
ESRS S1-1 Strategy or management system for the prevention of occupational accidents paragraph 23	Indicator Nr. 1 in Appendix I Table 3				Yes	133
ESRS S1-3 Handling of complaints Paragraph 32 c	Indicator Nr. 5 in Appendix I Table 3				Yes	137
ESRS S1-14 Number of fatalities and number and rate of occupational accidents paragraph 88 letters b and c	Indicator Nr. 2 in Appendix I Table 3		Commission Delegated Regulation (EU) 2020 / 1816, Appendix II		Yes	155
ESRS S1-14 Number of days lost due to injury, accident, death or illness paragraph 88 letter e	Indicator Nr. 3 in Appendix I Table 3				Yes	155

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS S1-16 Unadjusted gender pay gap paragraph 97 a	Indicator Nr. 12 in Appendix I Table 1		Commission Delegated Regulation (EU) 2020/1816, Appendix II		Yes	152
ESRS S1-16 Excessive remuneration of members of governing bodies paragraph 97 letter b	Indicator Nr. 8 in Appendix I Table 3				Yes	152
ESRS S1-17 Cases of discrimination Paragraph 103 Letter a	Indicator Nr. 7 in Appendix I Table 3				Yes	152
ESRS S1-17 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines Paragraph 104 a	Indicator Nr. 10 in Appendix I Table 1 und Indicator Nr. 14 in Appendix I Table 3		Delegated Regulation (EU) 2020/1816, Appendix II Delegated Regulation (EU) 2020/1818 Article 12(1)		Not material	
ESRS 2 SBM3 – S2 Significant risk of incidents of child labour or forced labour in the value chain Paragraph 11 b	Indicatoren Nr. 12 und 13 in Appendix I Table 3				Not material	
ESRS S2-1 Commitments in the area of human rights policy paragraph 17	Indicator Nr. 9 in Appendix 1 Table 3 und Indicator Nr. 11 in Appendix 1 Table 1				Yes	167
ESRS S2-1 Strategies related to labour in the value chain paragraph 18	Indicatoren Nr. 11 und 4 in Appendix 1 Table 3				Yes	166
ESRS S2-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines Paragraph 19	Indicator Nr. 10 in Appendix 1 Table 1		Delegated Regulation (EU) 2020/1816, Appendix II Delegated Regulation (EU) 2020/1818 Article 12(1)		Not material	
ESRS S2-1 Due diligence requirements for issues covered by the International Labour Organization Core Conventions 1 to 8, paragraph 19			Commission Delegated Regulation (EU) 2020/1816, Appendix II		Yes	168

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS S2-4 Problems and incidents related to human rights in the upstream and downstream value chain Paragraph 36	Indicator Nr. 14 in Appendix 1 Table 3				Not material	
ESRS S3-1 Commitments in the area of human rights Paragraph 16	Indicator Nr. 9 in Appendix 1 Table 3 und Indicator Nr. 11 in Appendix 1 Table 1				Not material	
ESRS S3-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines Paragraph 17	Indicator Nr. 10 in Appendix 1 Table 1		Delegated Regulation (EU) 2020/1816, Appendix II Delegated Regulation (EU) 2020/1818 Article 12(1)		Not material	
ESRS S3-4 Problems and incidents related to human rights Paragraph 36	Indicator Nr. 14 in Appendix 1 Table 3				Not material	
ESRS S4-1 Strategies related to consumers and end-users paragraph 16	Indicator Nr. 9 in Appendix 1 Table 3 und Indicator Nr. 11 in Appendix 1 Table 1				Not material	
ESRS S4-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines Paragraph 17	Indicator Nr. 10 in Appendix 1 Table 1		Delegated Regulation (EU) 2020/1816, Appendix II Delegated Regulation (EU) 2020/1818 Article 12(1)	ESRS S4-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines Paragraph 17	Not material	
ESRS S4-4 Problems and incidents related to human rights Paragraph 35	Indicator Nr. 14 in Appendix 1 Table 3			ESRS S4-4 Human rights issues and incidents paragraph 35	Not material	
ESRS G1-1 United Nations Convention against Corruption paragraph 10 b	Indicator Nr. 15 in Appendix 1 Table 3			ESRS G1-1 United Nations Convention against Corruption paragraph 10 b	Not material	
ESRS G1-1 Protection of whistleblowers Paragraph 10 d	Indicator Nr. 6 in Appendix 1 Table 3			ESRS G1-1 Protection of whistleblowers Paragraph 10 d	Not material	

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Disclosure obligation data point	SFDR reference (1)	Pillar 3 reference (2)	Benchmark prescription reference (3)	EU climate law reference (4)	Materiality	Page
ESRS G1-4 Fines for non-compliance with anti-corruption and bribery regulations Paragraph 24 a	Indicator Nr. 17 in Appendix 1 Table 3		Commission Delegated Regulation (EU) 2020/1816, Appendix II	ESRS G1-4 Monetary sanctions for non-compliance with anti-corruption and bribery regulations Paragraph 24 a	Yes	180
ESRS G1-4 Standards on anti-corruption and bribery paragraph 24 b	Indicator Nr. 16 in Appendix 1 Table 3				Yes	181

(1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

(2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

(3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indexes used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

(4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 9.7.2021, p. 1).

(5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the

benchmark statement of how environmental, social, and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

(6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social, and governance risks (OJ L 324, 19.12.2022, p.1).

(7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

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