

# Nonfinancial Group Declaration in Accordance with Section 315b of the German Commercial Code (HGB)

## Introduction / Foreword

With the annual Nonfinancial Group Declaration, SÜSS MicroTec SE provides a report on its sustainable actions in the past fiscal year in accordance with Section 315b. This is referred to below as the “non-financial statement” (NFS) and is based on the aspects of environmental, employee and social matters, respect for human rights, and combating corruption and bribery as required by Section 289c of the German Commercial Code (HGB). In accordance with Article 8 of EU Taxonomy Regulation 2020/852 and the supplementary delegated acts, we publish the relevant information in the EU Taxonomy section of this non-financial statement. In addition to the legal obligation to report on sustainability, the importance of environmental, social, and governance (ESG) factors in communication with our

stakeholders and as part of our corporate objectives is constantly increasing. We are conscious of our responsibility and want to actively contribute as a company to positively influencing the ecological, economic, and social situation.

SUSS MicroTec supports internationally recognized human rights and their observance. We respect personal dignity, privacy, and the personal rights of each individual. We prioritize the health and safety of our employees in the workplace. We create a safe and healthy work environment for our entire workforce to protect each individual from physical and psychological harm. Our relationships with customers and business partners are based on integrity, quality, reliability, and competitive prices. For this reason, any decision-making and selection processes must be based solely on objective considerations. The SUSS MicroTec name is synonymous with innovativeness, technological leadership, transparency, fairness, and customer focus. That is why the promotion of fair competition is consistent with our business policy. We protect our company's property and know-how by always handling business information responsibly and with the necessary confidentiality, while at the same time protecting the personal data of our employees, customers, and business partners. A detailed

description of our business model and our strategic orientation can be found in the chapter Business Activity, Corporate Control, and Strategic Orientation.

## Reporting Principles

The present report provides information on the key developments in the 2023 fiscal year relating to the five legally required aspects of environmental, employee and social matters, respect for human rights, and combating corruption and bribery. The non-financial statement takes into account both the continuing operations and the discontinued MicroOptics division, including in the key figures provided. Only in the area of employee matters do all disclosures relate to continuing operations.

### Reconciliation of NFS aspects and key topics at SUSS MicroTec:

ESG	NFS Aspect	Key topics
Environmental	Environmental Concerns	Climate, energy and emissions
		Sustainable products, innovation and technology, circular economy
		Employee development, employee satisfaction
		Training and education
Social	Employee matters	Diversity and inclusion, equal opportunities, non-discrimination
		Occupational health and safety
		Social concerns and political influence <sup>1</sup>
		Stakeholder management <sup>1</sup>
Social	Social matters	Human rights, responsible supply chain
Social	Respect for human rights	
Corporate governance	Fighting corruption	
	and bribery	Legal compliance and information security

<sup>1</sup> Not an original topic from the materiality analysis; however, SUSS MicroTec reports on this in the non-financial statement

## Business Model

SUSS MicroTec develops, manufactures, sells, and services equipment for the production of microelectronics, micro-electromechanical systems, and related applications. Further information on this can be found in the “Basics of the group” section.

## About this Report

The explanations and descriptions of the individual aspects in this declaration are based on the reporting standards of the Global Reporting Initiative (GRI). The contents relate to the reporting period of January 1, 2023, to December 31, 2023. A table at the end of this statement shows how the report's content is classified according to GRI framework requirements.

The non-financial statement as of December 31, 2023, was 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.

## Sustainable Governance

As a global company, we are rising to the challenges of our day and age. We want to make a contribution for future generations. This is why we incorporate social, economic, and environmental factors into our business decisions. For us, sustainable thinking and action includes the responsible use of natural resources, respect for one another, equal opportunities for all employees, and conduct in compliance with the law. We firmly believe that a systematic path toward sustainability will help the Company tap into new growth potential.

Sustainability management at SUSS MicroTec was part of the Quality Management department until mid-2023. Since June 2023, sustainability management has been the responsibility of an ESG manager, who reports directly to the CFO in her staff position. The ESG manager defines the sustainability targets together with the Management Board. The operational departments and functional areas of the company are involved in this process. A core team in the area of sustainability, consisting of representatives from Human Resources, Legal, Facility Management, Quality Management, Purchasing, Sales, Operations, Investor Relations, and IT, provides support in implementing the

derived measures and monitoring the achievement of targets. The core team also develops new measures and initiatives. The ESG core team meets every two months and is coordinated by the ESG manager. The full Management Board has overall responsibility for sustainability.

Due to the high relevance of the topic, the Supervisory Board already formed an ESG Committee in 2022. The ESG Committee is responsible for monitoring and advising on the company's environmental and sustainability programs as well as monitoring and advising on social and governance guidelines and generally meets four times a year.

## Non-Financial Performance Indicators (Section 289c (3) No. 5 HGB)

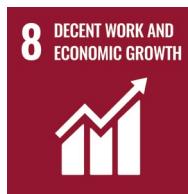
The management of SUSS MicroTec is based on financial performance indicators. We also use individual non-financial performance indicators to assess performance in the divisions. These are determined and regularly reviewed by the Management Board. Non-financial performance indicators are also part of the Management Board's remuneration-related short and long-term targets. The non-financial performance indicators are currently not relevant to an

understanding of the company's business performance or position. The remuneration of the Management Board is described in detail in the remuneration report. SUSS MicroTec will intensify the use of non-financial performance indicators in the 2024 fiscal year and intends to include them in the management system.

## Sustainable Development Goals

As part of the "2030 Agenda for Sustainable Development", the United Nations (UN) has published 17 global goals for sustainable development by 2030, known as the "UN Sustainable Development Goals" (SDGs). The SDGs call on both states and the private sector to make positive contributions in areas such as climate change mitigation, decent work, innovation, and infrastructure. These goals are part of a comprehensive plan to ensure sustainable development on an economic, social, and ecological level worldwide. They encourage collaboration between governments, businesses, and civil society to tackle pressing global challenges and create a better future for all.

SUSS MicroTec is committed to the SDGs and in particular makes a positive contribution to the goals shown in the following graphic.



## Material Nonfinancial Risks

SUSS MicroTec's risk management was further revised in 2023 and ESG-related risk aspects were integrated into the risk management system. The non-financial statement must identify the material non-financial risks that are very likely to have or will have a serious negative impact on non-financial matters with regard to SUSS MicroTec's own business activities or business relationships. There are no risks for the 2023 fiscal year that meet the materiality criteria within the meaning of Sections 289c (2) and (3) and 315c HGB.

ISO 14001:2015 certification serves as the framework for our environmental management system at the two sites in Germany. The certifications at the German locations were confirmed by TÜV Süd in February 2023. The relevant documents can be found on our website at [+suss.com/en/company/quality-management](https://www.suss.com/en/company/quality-management). SUSS MicroTec also supports compliance with the two directives RoHS and REACH, which serve to restrict the use of certain hazardous substances in electrical and electronic equipment.

We regularly evaluate and document the quality of our work. Our production follows special yet standardized processes. To this end, we define quality features such as performance criteria and security functions and check their compliance. We develop processes, manufacture products, and provide solutions that contribute to our customers' business success. We firmly believe that all employees can make an important contribution to quality assurance if there are clearly defined responsibilities, targets, and criteria. With the support of experts from the specialist departments, we are constantly improving our processes in order to achieve technologically leading results in the future.

## Certifications

SUSS MicroTec's technologically leading position in the areas of backend lithography, wafer bonders, and photomask equipment is based on high quality standards. Our quality management system at the German sites in Garching and Sternenfels is certified in accordance with ISO 9001:2015; the subsidiary SUSS MicroOptics S.A. in Hauteville, Switzerland, which was sold in January 2024, is certified in accordance with IATF 16949:2016 and ISO 9001:2015.

## ESG Ratings

Environmental, social, and corporate sustainability are also becoming increasingly important on the capital market. Reliable ESG criteria are therefore also becoming increasingly important for companies and (potential) investors. This is due to new regulatory requirements such as the EU taxonomy, the Corporate Sustainability Reporting Directive (CSRD), and increased expectations. Investors are paying more and more attention to the ESG profile of their

investments and generally use independent ESG ratings as a benchmark for assessing companies' sustainable activities. Several internationally renowned ESG rating agencies regularly analyze SUSS MicroTec's sustainability performance. In the 2023 fiscal year, we participated in the Carbon Disclosure Project (CDP) climate change assessment program for the first time and were rated B-. We are working to continuously improve our rating.

### Overview of our sustainability ratings:

MORNINGSTAR | SUSTAINALYTICS

ISS ESG ▶

Sustainalytics 14.2  
(Low risk)

ISS ESG C-  
(Rating scale A+ to D-)



S&P Global Corporate  
Sustainability Assessment  
26/100

CDP B-  
(Rating scale A to D-)

## Sustainability Strategy

The basis for the development of the sustainability strategy is a materiality analysis, which is described in detail below. The 17 Sustainable Development Goals of the United Nations, which take all three dimensions of sustainability into account, are used to identify the key sustainability issues: Environment, Social, and Governance.

In the 2023 fiscal year, SUSS MicroTec has defined the following strategic sustainability topics:

- Climate, energy and emissions
- Sustainable products, innovation and technology, circular economy
- Employer attractiveness, employee satisfaction
- Diversity and inclusion, equal opportunities, non-discrimination
- Training and education
- Occupational health and safety
- Human rights, responsible supply chain
- Customer satisfaction, product quality
- Legal conformity, compliance and information security

Targets and measures for the following year are defined for the operational implementation of the sustainability strategy. The sustainability strategy is continually being developed further.

## Materiality Analysis

In accordance with Section 289c (3) HGB, SUSS MicroTec is obligated to identify material topics relating to the legally required aspects of environmental, employee, and social concerns, respect for human rights, and combating corruption and bribery that are necessary to understand the company's business performance, business results, and position and that make it comprehensible how the company's business activities affect non-financial aspects. We regularly carry out a materiality analysis to identify these significant issues. Previously, the materiality analysis was based on the GRI requirements. We already dealt with the new requirements of the European Sustainability Reporting Standards (ESRS) in the 2022 fiscal year and a double materiality analysis was carried out based on ESRS 1 and the AR16 application requirement. The materiality assessment process focused on SUSS MicroTec's business activities, business model, business relationships, value chain, and

stakeholders. For SUSS MicroTec, shareholders, suppliers, customers, employees, research institutes, and cooperation partners as well as the local environment are the most important stakeholders.

To identify potentially material sustainability issues, the sustainability reporting of companies in our sector was analyzed. 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. We have 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. The materiality of risks and opportunities was determined according to the two assessment criteria of extent and probability. The extent was defined on a monetary scale.

The assessment resulted in a materiality rating for each impact, risk and opportunity. Certain threshold values were applied. Sustainability aspects can be material from an impact perspective, from a financial perspective, or from both perspectives.

In 2023, we carried out a review of the materiality analysis. To this end, an exchange took place with all relevant division heads who are responsible for the content of the respective non-financial key figures. We have 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 approved by the Management Board of SUSS MicroTec SE.

Unlike in previous years, we will not be defining focus areas in our 2023 reporting. Due to new regulatory requirements in connection with the Corporate Sustainability Reporting Directive (CSRD) from the 2024 fiscal year, the focus is on the key topics from which further reporting obligations can be derived. In order to meet these requirements, we believe

it makes sense to dispense with a separate definition of overarching topics in the future. Instead, we assign the topics that are important to us to the areas of environment, social, and governance.

## Climate, Energy, and Emissions

SUSS MicroTec is a technology company that focuses heavily on the semiconductor industry. Resource efficiency is essential in this innovative and future-oriented market segment. Our environmental and climate protection measures 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 CO<sub>2</sub> 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 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.

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 CO<sub>2</sub> emissions have been defined and some have already been implemented or incorporated into the long-term planning for building measures at the locations.

### Objectives and Measures

The environmental target was updated in 2022 and aims to reduce global CO<sub>2</sub> emissions (Scope 1 and Scope 2) to zero by 2030. 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 2023, Ecoinvent 3.10) are used to calculate greenhouse gas emissions.

**Scope 1:** Direct greenhouse gas emissions at the sites are mainly caused by the stationary combustion of natural gas and heating oil, as well as the use of coolants. We are continuously working on more effective use and are currently examining options for a lower-emission heat supply.

**Scope 2:** Indirect emissions are caused by purchased energy in the form of electricity or heat from our energy suppliers. To date, Scope 2 emissions have been published using the market-based approach, i.e. based on emission factors from our energy suppliers. Since this year, we have also been reporting Scope 2 emissions using the location-based approach, i.e. based on emission factors for the respective country.

**Scope 3:** These emissions were calculated for the year 2023 for five categories of the GHG Protocol. For 2024, it is planned to identify the main Scope 3 categories and record all 15 categories.

Across the Group, our absolute greenhouse gas emissions have increased, as both Scope 2 and Scope 3 emissions have risen compared to the previous year. The increased sales volume in 2023 and thus an increased quantity of purchased goods and services (e.g. raw materials) have led to an increase in Scope 3 emissions. Across all scope categories, purchased goods and services accounted for 93.7 percent of total emissions. Scope 1 emissions, on the other hand, were reduced by 11.7 percent. This development compared to the previous year was due in particular to the lower consumption of fossil fuels.

We have not yet set a target for Scope 3 emissions, as we have initially focused on Scope 1 and Scope 2 reduction targets. We are aiming to define a Scope 3 target for 2024.

#### Greenhouse Gas Emissions Germany (GRI 305-1)

Cause and main sources (in t CO <sub>2</sub> equiv.), Germany only	2023	2022
Scope 1 – direct emissions	1,041	1,157
Scope 2 – indirect emissions (market-based method)	0	0
Scope 2 – indirect emissions (location-based method)	1,781	1,941
<b>Total (market-based method)</b>	<b>1,041</b>	<b>1,157</b>

#### Greenhouse Gas Emissions Worldwide (GRI 305-1)

Cause and main sources (in t CO <sub>2</sub> equiv.), worldwide	2023	2022
Scope 1 – direct emissions	1,281	1,450
Scope 2 – indirect emissions (market-based method)	2,863	3,032 <sup>1,2</sup>
Scope 2 – Indirect emissions (location-based method)	3,349	3,251 <sup>2</sup>
Scope 3 – indirect emissions	189,113	157,991 <sup>2</sup>
Scope 3.1 – Purchased goods and services	181,085	150,770
Scope 3.3 – Fuel and energy- related emissions	965	1,042
Scope 3.4 – Upstream transportation	2,307	3,189
Scope 3.6 – Business trips	2,027	890
Scope 3.7 – Commuting by employees	2,729	2,100
<b>Total (market-based method)</b>	<b>193,257</b>	<b>162,473<sup>2</sup></b>

<sup>1</sup> The previous year's figures have been corrected; in 2022, a standard Swiss electricity mix with a share of electricity from renewable energies was assumed for SUSS MicroOptics; the better data situation in 2023 resulted in a different electricity mix.

<sup>2</sup> Starting in the 2023 fiscal year, upstream emissions from energy and fuels will no longer be reported under Scope 2, but under Scope 3.3 and thus methodically correspond to the target specifications of the Scope 3 standard; in addition, the fair valuation of renewable electricity is considered by also methodically correctly accounting for upstream emissions in Scope 3.3. The change in methodology was applied retroactively to the 2022 greenhouse gas balance sheet for better comparability.

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 our German production sites and in the Netherlands and will also do so in Taiwan in 2024.

From a global perspective, electricity consumption rose at a slower rate than the previous year compared to the increase in sales and the associated intensive use of cleanrooms in 2023. Gas and heating oil consumption was reduced significantly, mainly due to weather conditions. Diesel consumption has hardly changed compared to the previous year. In relation to the significant increase in sales, electricity, gas, heating oil, and diesel consumption

worldwide improved compared to the previous year. Electricity consumption from renewable energy sources is also reported for the first time for 2023. This amounted to 48.7 percent of total electricity consumption (previous year: 48.8 percent) and 33.3 percent of total energy consumption (previous year: 31.5 percent).

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 continuously implementing measures to improve the energy and resource efficiency of our systems and, ultimately, the energy and resource efficiency of our customers: For example, we are constantly working on the further development of our coating systems to optimize the processes used with regard to the amount of media used in our customers' production processes.

<b>Energy Consumption by Energy Source (GRI 302-1)</b>		
Consumption data in MWh (worldwide)	<b>2023</b>	<b>2022</b>
<b>Power consumption</b>		
absolute	10,151	9,838
in MWh/€ million sales	31.0	32.9
<b>Power consumption from renewable energy sources</b>		
absolute	4,943	4,797
in MWh/€ million sales	15.1	16.0
<b>Share of power consumption from renewable energy sources in %</b>	<b>48.7</b>	<b>48.8</b>
<b>Gas consumption</b>		
absolute	1,527	1,783
in MWh/€ million sales	4.7	6.0
<b>Heating oil consumption</b>		
absolute	1,912	2,438
in MWh/€ million sales	5.8	8.2
<b>Diesel consumption</b>		
absolute	1,112	1,130
in MWh/€ million sales	3.4	3.8
<b>Gasoline consumption</b>		
absolute	123	49
in MWh/€ million sales	0.4	0.1

<b>Energy Consumption by Energy Source (GRI 302-1)</b>		
Consumption data in MWh (worldwide)	<b>2023</b>	<b>2022</b>
<b>Total</b>		
absolute	14,825	15,219
in MWh/€ million sales	45.3	50.9
<b>Total share of renewable energies in %</b>	<b>33.3</b>	<b>31.5</b>

## Handling of Chemicals

The improvement of the ecological properties and environmental impact of our products is an important part of our 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, a certain 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.

## Mobility and Business Travel

The number of business trips increased significantly in 2023 compared to the previous year. In particular, business travel to Asia, where our largest and most important customers are based, has increased.

Two plug-in hybrids and two electric vehicles, which emit significantly less CO<sub>2</sub> than conventional combustion models, were purchased for the vehicle fleet in Germany in 2023. Since fall 2022, CO<sub>2</sub> emissions for new company vehicles may only amount to a maximum of 150 g/CO<sub>2</sub> per km and vehicle. The entire vehicle fleet will be gradually converted to electromobility over the next few years.

### Vehicle fleet (Germany)

	2023	2022
Number of company vehicles	77	65
Of which: Diesel	66	58
Gasoline	1	1
Hybrid and all-electric	10	6

## Water Consumption

Water is one of the Earth's most important resources. Water management is therefore a key element in ensuring the sustainable use of resources. Our production sites require water primarily for cooling our cleanrooms. The water is obtained from local sources (groundwater and local suppliers). Our water consumption worldwide fell by 19.3 percent in 2023 compared to the previous year. While sales increased, we also succeeded in improving water efficiency, calculated as thousands of liters of water per EUR million in sales, compared to the previous year.

significantly higher sales. The volume of hazardous waste has fallen by 39 percent. We strive to constantly reduce the consumption of hazardous waste and, where appropriate, carry out feasibility studies on the basis of available data and thus without the use of hazardous substances. In principle, the amount of hazardous waste is subject to cyclical fluctuations. Our aim is to reduce resource consumption by increasing the resource efficiency of our products or to avoid it altogether through sustainable process innovations. Some examples of this are provided in the following section.

## Waste

Waste management means the organization and management of the waste cycle in the Company, with the primary objective of preventing waste. If waste cannot be prevented, we focus on recycling, recovery, and disposal of waste in accordance with legal requirements. The theme of the circular economy will also receive much greater attention in the years ahead. Our waste is primarily generated from production and administrative activities. In Germany, our non-hazardous waste increased only slightly in 2023 with

### Waste Volumes (Germany)

	2023	2022
Waste volume (non-hazardous) in kg	157,132	143,986
Waste volumes (hazardous) in kg	6,322	10,349
Waste (non-hazardous) in kg per € million sales	480	481
Waste (hazardous) in kg per € million sales	19	35

<b>Water Consumption (worldwide)</b>		
	<b>2023</b>	<b>2022</b>
Water consumption in thousand liters	34,232	42,445
Water efficiency (thousand liters per € million sales)	105	142

## Sustainable Products, Innovation and Technology, Circular Economy

We are proud that SUSS MicroTec products add value for our customers and continuously shrink environmental footprints. We develop and produce products and solutions for important megatrends. One finished product we are involved in manufacturing is LED lamps. Various process steps in the production of LED lamps are carried out on our mask aligners and bonders. LEDs are used for general lighting applications and lower energy consumption while the longer durability results in a better use of the resources deployed. LED lights can also be used in the automotive sector and contribute to greater safety thanks to improved illumination and visibility. Certain microlens headlamps, which may include components from the discontinued

MicroOptics division, are also much smaller than conventional headlamps. This not only makes them much lighter, but they also use less electricity and will therefore also be in high demand for electric cars, for example.

## Objectives and Measures

### Reduction of the Use of Energy Resources by Our Customers for New Generations of Equipment

With our products, we also contribute directly to more sustainability for our customers. We are able to reduce the energy consumption with every new generation of our equipment for our customers while the semiconductors and sensors produced are becoming both smaller and more complex at the same time. The efficiency requirements for new solutions and new generations of equipment are captured systematically 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. The resulting decrease in material usage and increase in process yields allows our customers to conserve resources and cut costs at the same time. In this context, we will take specific sustainability targets into account in new product developments in future.

In the Photomask Solutions division, 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.

Another element in our sustainability strategy is the deliberate promotion of circular economy principles. Back in 2006, we founded SUSS MicroTec ReMan (ReMan stands for remanufacturing), a subsidiary that systematically purchases used SUSS MicroTec systems from customers, professionally overhauls them, and then resells them as used equipment. This way, we ease pressure on the procurement budgets of our customers, extend the life expectancies of used systems, and conserve valuable resources. Last year, SUSS MicroTec ReMan succeeded in taking back five systems. They were either resold after a general overhaul or there are plans to resell them after remanufacturing. In rare cases, a returned system is examined for reusable parts, which can then be offered reconditioned and tested. The remaining parts are completely dismantled and disposed of properly. In the 2023 fiscal year, the Company generated

sales of €6.1 million with this business (previous year: €4.5 million). The sales volume is difficult to plan and depends largely on how many used systems with the potential for a general overhaul can be bought back each year.

## Employee matters

Our employees are key to our business success and make a significant contribution to the value of our Company. We owe our technological capabilities in large part to the commitment and capabilities of our employees. To us as a Company, it is therefore very important that our employees are always highly trained, committed, and motivated. We want to attract and retain the best employees for our company through active HR work and development at all hierarchical levels.

To meet the increased demand for our products, we have steadily increased our workforce over the past few years. The number of employees on the basis of continuing operations, i.e. excluding the MicroOptics division, increased by around 10.6 percent from 1,091 employees (FTE) in 2022 to 1,207 in 2023. Within Germany, the number of employees

(FTE, excluding students, trainees and temporary staff) rose from 678 in 2022 to 725 in 2023. The average age in Germany in 2023 was 42 years (previous year: 42 years). This gives us a mix of experienced employees and young talents who start their careers at SUSS MicroTec with new ideas and high motivation. In order to maintain our ability to innovate in the fast-moving semiconductor industry, we rely on ambitious young talent and motivated and experienced colleagues. A mixture of different age groups, different regional origins, and diverse social backgrounds broadens perspectives, opens up new paths, and thus creates space for continuous renewal and improvement. The proportion of women in 2023 was around 22 percent in Germany (previous year: 21 percent). Women constituted also 22 percent in Germany of the total workforce worldwide. The proportion of women in management positions is higher than in the company as a whole. On average, employees in Germany stay with the company for around 9 years (previous year: 8 years).

<b>Key Figures for Employee Matters (GRI 405-1)</b> (Germany only)			
	2023	2022	
<b>Total workforce (FTE, Germany)</b>	<b>725</b>	<b>678</b>	
<b>Total workforce (FTE, worldwide)</b>	<b>1,207</b>	<b>1,091</b>	
Number of trainees	33	39	
Number of temporary employees	30	24	
Share of fixed-term employment contracts (excluding trainees)	37	28	
Number of employees on parental leave	33	26	
Average age	42	42	
Average length of service in the company in years	9	8	
Turnover rate	9.5%	10.4%	
Percentage of employees represented by workers' representatives at company level (worldwide)	60%	62%	
Number of possible workstations for remote work	Remote work is possible for more than half of all workstations		
Commitment under collective bargaining agreements	SUSS MicroTec is not subject to any collective bargaining agreement		

## Employer Attractiveness, Employee Satisfaction

Our employees are a key success factor in achieving our corporate goals. We care deeply about the satisfaction and well-being of our employees. Against the backdrop of demographic change and the high demand for qualified personnel across all industries, the task of finding, training and retaining capable employees is becoming increasingly important. Due to demographic change and changes in the labor market, we are experiencing an increase in the need to find suitable employees. We are actively countering this shortage of skilled workers by stepping up our recruiting activities and expanding our internal training programs. Each employee's satisfaction level has a direct impact on turnover rates and loyalty to the Company.

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 MicroTec grants all employees the option of part-time employment, including managers.

In addition to pay and working hours, one of the main employee rights in Germany is the right to parental leave. SUSS MicroTec employees in Germany also make use of this right: In 2023, 33 employees were on parental leave (previous year: 26), of which 6 were women and 27 men.

Digitalization and the use of modern communication devices also enable needs-based mobile working. This is basically possible for more than half of the jobs in Germany and has become an integral part of our work organization.

### Objectives and Measures

Employee satisfaction is a key aspect of HR management. We have further strengthened our personnel development in the 2023 fiscal year.

One of our HR objectives is to keep the employee fluctuation rate as low as possible. In Germany this was 9.5 percent compared with the previous year. We will report this key figure worldwide from the 2024 fiscal year and are aiming for a value of less than 8 percent.

We offer onboarding events for new employees to help them get to know the company and its corporate culture faster and better. New colleagues quickly find their way around the company and feel well received. Onboarding is supported by the appointment of a mentor for new employees.

We use the flattest hierarchies possible when making decisions. All of our employees, regardless of their age, education, gender, or origin, always have an opportunity to get involved and to develop according to their abilities and inclinations.

## Training and Education

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. We have grown strongly in recent years and continue to pursue an ambitious growth strategy. Being a global supplier to leading semiconductor companies opens up major opportunities for us in many areas such as digital

transformation, mobility, energy efficiency, and networking. We can only take advantage of these opportunities if we can attract motivated employees with the appropriate qualifications. We intend to continue to develop and promote our employees by continuously improving our training and continuing education opportunities. At our two production sites in Garching and Sternenfels, we train between 10 and 15 new apprentices in technical and commercial professions every year. As of December 31, 2023, there were 33 trainees (previous year: 39).

### Objectives and Measures

We have significantly expanded our university marketing campaign in recent years in order to find new talent. We specifically approach universities when recruiting graduates. SUSS MicroTec works together with the Karlsruhe Institute of Technology (KIT), the universities of applied sciences in Pforzheim and Heilbronn, and the Technical University of Munich and the Munich University of Applied Sciences. In addition to trade fairs, we also take part in targeted employer workshops. The focus of our cooperation with universities is the technical professions. We offer interested applicants a StudiumPLUS program (training

and studies) in the field of mechatronics at Pforzheim University. Since the 2023 fiscal year, we have also been providing training in the field of microtechnology. In addition, students worldwide can complete internships at SUSS MicroTec.

We have constantly increased our continuing education budget in past years most recently from €410 thousand in 2022 to €550 thousand in 2023. The number of training courses in 2023 was 210 (previous year: 235), 104 of which were held in a purely virtual format (previous year: 60). In the future, we intend to continue expanding the share of online classes, as this can make it possible to avoid business trips in some cases.

In the 2023 fiscal year, continuing education opportunities at the German locations focused on the development of executives. We launched a comprehensive executive training program at the German locations in 2023. This includes four modules that build on each other and are completed within one year. The goal is to develop and reinforce a common understanding of management at SUSS MicroTec. We plan on rolling out training internationally in 2024.

### Key Figures for Occupational Health and Safety / Continuing Education (GRI 403-1)

(Germany only)	2023	2022
Number of workplace accidents	8	6
Accident frequency <sup>1</sup>	5.0	4.7 <sup>2</sup>
Sickness rate	6.3%	6.8%
Continuing education expenses	€550 thousand	€410 thousand
Number of trainings (virtual)	104	60
Total number of trainings	210	235

1 Accident frequency: Number of occupational accidents (of employees and temporary workers) with days lost per 1 million working hours

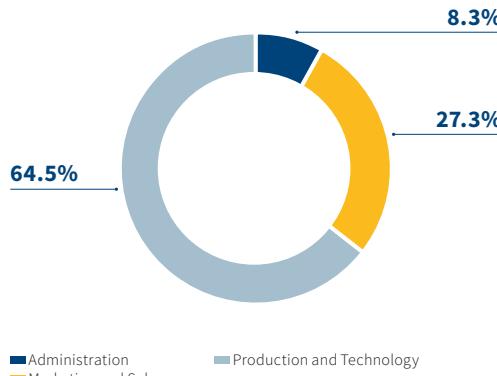
2 Previous year's figure adjusted due to new calculation method with lost days per 1 million working hours

## Occupational Health and Safety

More than half of our employees work in production and engineering. We attach particular importance to a safe and attractive work environment in these areas. Working in cleanrooms and handling electricity and chemicals in workplaces such as application laboratories poses particularly high risks to employee health if not done properly, which must be reduced to a minimum.

Most employees at SUSS MicroTec are employed at the two German sites in Garching and Sternenfels and are thus subject to German laws and regulations for work hours, remuneration, and social benefits.

### Employees by areas



■ Administration  
■ Marketing and Sales  
■ Production and Technology

### Employees by regions

32.6%

5.4%

8.3%

27.3%

62.0%

■ EMEA  
■ Asia/Pacific  
■ North America

## Objectives and Measures

Training courses and safety instruction sessions are held regularly to ensure electricity and chemicals are handled safely and thus protect employee health and prevent injuries and accidents. SUSS MicroTec also 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. Despite this, there were eight reportable workplace accidents in Germany in 2023. Overall, the sickness rate at the German sites fell slightly to 6.3 percent in 2023, compared to 6.8 percent in the previous year (excluding long-term sickness).

## Diversity and Inclusion, Equal Opportunities, Non-discrimination

Diversity is an important requirement for maintaining competitiveness and achieving sustainable corporate success. Sufficient diversity of expertise among senior executives will generate a broad spectrum of experience and varying perspectives that can be used to the benefit of the Company. In addition, growing internationalization requires managers to lead diverse teams. This can only be done effectively if individual Group employees' cultural backgrounds are given proper consideration. A balanced age structure

helps to retain knowledge and professional and life experience for as long as possible in the Company's best interests and introduces new ideas and energy at the same time.

### Objectives and Measures

The Supervisory Board has drawn up competence profiles and a diversity concept for the Management Board and the Supervisory Board. These are published in the corporate governance declaration and can be accessed on the website at <https://www.suss.com/de/investor-relations/corporate-governance>.

The overall Supervisory Board should have industry, Company-specific, and professional knowledge, skills, and experience. Each member should contribute their key professional competencies to the full Supervisory Board as needed. Diversity and teamwork skills should result in the totality of all these competencies being greater than the sum of the professional competencies of the individual Supervisory Board members.

Management Board members should have relevant experience in leading internationally operating, listed companies. The expert qualification for the department to be managed and the personality of the potential candidates and their previous accomplishments comprise the general suitability criteria for the Company. Depending on the Company's current situation, it may make sense to review and/or re-weigh individual criteria. The aim of the diversity concept for the Management Board is to consciously draw on diversity for the commercial success of SUSS MicroTec since diversity in terms of different perspectives, qualifications, and experiences is essential for remaining competitive and achieving sustainable corporate success.

The Supervisory Board set new targets for the share of women at its meeting on March 2, 2022. At that time, the quota for women was 20 percent and the target was 25 percent. By June 30, 2027, the Supervisory Board aims to have two women on the Supervisory Board (share of 40 percent) and one on the Management Board (share of 33.33 percent). The Supervisory Board of SÜSS MicroTec SE appointed Dr. Cornelia Ballwiesser to the Management Board as

CFO as of July 1, 2023. She succeeded Oliver Albrecht, who left the Management Board of SUSS MicroTec on April 30, 2023. This will bring the number of women on the Management Board up to the target of one person (33.33 percent). Since the Management Board of SÜSS MicroTec SE, as part of its diversity concept, also wishes to target the promotion of women, it determined in February 2022 that women will constitute 36 percent of the first and second management levels at the Company. The Company's diversity concept is set out in the Corporate Governance Declaration and published on our website.

In 2023, the share of women in the first management level was 46 percent and 43 percent in the second management level, which is significantly higher than the share in the overall workforce. The share of women worldwide at the end of the 2023 fiscal year was 22 percent. Our business is characterized by internationality, global positioning, and cultural diversity. Due to our international presence, we have many employees of different nationalities and cultural backgrounds who work together extremely well. We are using this diversity for our commercial success, we believe

that diversity in terms of different perspectives, qualifications, and experiences is essential for remaining competitive and achieving sustainable corporate success. Diversity also promotes the understanding at the Company for the many different expectations of international customers. The workforce in Germany was composed of 40 different nationalities (previous year: 39) and the average age of employees was 42.

Employees with disabilities are an integral component of our workforce. Based on voluntary information, we are currently aware of 26 employees with severe disabilities (previous year: 26), 31 percent of whom are women (previous year: 35 percent) and 69 percent of whom are men (previous year: 65 percent). This corresponds to approximately 3.5 percent of the total workforce in Germany (previous year: 3.8 percent).

#### Diversity Key Figures (GRI 405-1)

Share of our employees each as of Dec. 31 (Germany only)	2023	2022
Share of women on the Management Board	33%	0%
Share of women on the Supervisory Board <sup>1</sup>	40%	50%
Share of women in first executive management level (including staff positions)	46% <sup>2</sup>	42% <sup>2</sup>
Share of women in second executive management level	43% <sup>2</sup>	25% <sup>2</sup>
Share of women (Germany)	22%	21%
Share of men (Germany)	78%	79%
Share of women (worldwide)	22%	22%
Share of men (worldwide)	78%	78%
Different nationalities of employees	40	39
Share of employees with disabilities	3.5%	3.8%
<b>Total workforce (FTE, worldwide)</b>	<b>1,207</b>	<b>1,091</b>

<sup>1</sup> As of December 31, 2022, the Supervisory Board consisted of only four members

<sup>2</sup> With regard to the organizational structure of SÜSS MicroTec SE

## Human Rights, Responsible Supply Chain

Respect for global human rights is of great importance for SUSS MicroTec and a prerequisite for successful business activities. For this reason, we strictly reject any form of forced or compulsory labor, child labor, modern slavery, and human trafficking.

We value long-term relationships and mutual respect along our supply chain. This is the only way for us to be successful together and secure our supply chain through targeted supplier management. We strive to work in partnership with suppliers. The supplier's performance, as well as their attitude to ethics and the environment are key for working together with us.

### Objectives and Measures

Among other things, in our Business Partner Code of Conduct we document our expectations of suppliers including in terms of legality and working conditions, compliance with human rights, rejection of child labor and forced labor, environmental protection, prevention of active and passive corruption, and fair competition. The qualification and auditing of new suppliers and regular meetings with key

suppliers will serve not only to meet the ongoing high demand for our semiconductor equipment and thus optimize our delivery times, but also to ensure the application of our Business Partner Code of Conduct.

The application of this Code of Conduct was surveyed using a questionnaire and is included in the annual supplier evaluation. We also randomly verify compliance with the standards in audits. Our goal is to ensure that at least 65 percent of our purchasing volume is covered by the application of our Code of Conduct or by confirmation that a comparable supplier's code is being applied. As of December 31, 2023, we covered 39 percent of our purchasing volume following the introduction of the Code of Conduct in October 2022.

Initial audits are carried out for potentially critical new suppliers before a possible order is issued and their creditworthiness and compliance are verified. Regionally, approximately 64 percent (previous year: 64 percent) of our suppliers are based in Germany and a total of approximately 73 percent (previous year: 73 percent) in Europe. This corresponds to around 76 percent of the total purchasing volume (previous year: 79 percent). A further 10 percent of

suppliers, representing an additional approximately 6 percent of purchasing volume, are based in the US and Canada (previous year: 11 percent with a purchasing volume share of 5 percent). In our view, these groups of countries can be considered "safe" in terms of respect for human rights. In our assessment, the critical purchasing volume is less than 5 percent. Around 17 percent of our suppliers, representing a purchasing volume of also 18 percent, are based in Asia. Asian suppliers gained in importance in 2023 because we have expanded the share of local suppliers following the establishment of our manufacturing site in Taiwan.

Respect for global human rights is of great importance for SUSS MicroTec and we consider this to be an important requirement 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 by fulfilling our human rights due diligence obligations, including with our direct suppliers. In selecting them and during our cooperation with them, we ensure that no human rights are violated or forms of modern slavery such as child labor or human trafficking are permitted anywhere along the supply

chain. 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).

At the end of 2023, SUSS MicroTec started to carry out a comprehensive analysis regarding supply chain-related risks. Based on this, we will examine country and sector-specific risks relating to compliance with human rights, labor rights, and environmental protection at direct suppliers in 2024. The transparency of sustainability performance of SUSS MicroTec's suppliers should thus be further increased and a targeted management of risks and opportunities regarding sustainability of the supply chain should be achieved.

## Legal Compliance and Information Security

SUSS MicroTec is aware of its social responsibility. Our strategic decisions and operational activities affect the environment and individuals, particularly employees, but also suppliers, customers, and other business partners in a number of ways. We urge all of the employees, officers, and

directors of the Company to avoid situations in which their personal or other economic or financial interests could come into conflict with those of the SUSS MicroTec Group. Even the appearance of a conflict of interest can damage the reputation or interests of SUSS MicroTec and should thus be avoided from the outset. Business ethics and integrity ensure our credibility. The employees of all Group companies are trained accordingly and required to obey the laws and regulations of the countries in which they operate. They must demonstrate integrity and fairness in all aspects of their business activities. Therefore, it is self-evident that we as an international entity must be cognizant of the current legal and cultural conditions in all the countries in which we operate. We expect the same from our business partners.

SUSS MicroTec's reputation in the business world is one of our most valuable assets. It is shaped to a large extent by how we conduct ourselves in business life.

The Company expects the entire workforce, particularly managers, to be good role models and communicate and model the following Company principles. We are convinced 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. Our principles are set out in our Code of Conduct, which is provided to all employees and can be viewed on our website at [+ www.suss.com/de/investor-relations/corporate-governance](http://www.suss.com/de/investor-relations/corporate-governance). The Code is available in five languages (German, English, French, Korean, and Chinese). In addition, our General Terms of Purchase and the Business Partner Code of Conduct can be found on our website at [+ www.suss.com/de/unternehmen/einkauf](http://www.suss.com/de/unternehmen/einkauf).

Employees are categorically not permitted to offer, promise, or grant unfair advantages in connection with their activities for SUSS MicroTec directly or indirectly. Neither monetary payments nor other benefits may be provided if they are designed to influence decisions and/or to obtain an unfair advantage. One of the purposes of the rules set out in the Code of Conduct is to protect our own employees and help them act in accordance with the law and our ethical principles in unfamiliar or critical situations. In addition to our publicly available Code of Conduct, there are internal regulations to support the correct behavior of employees in day-to-day business, such as whether and within which financial limits gifts or invitations from suppliers or customers may be accepted or made.

We respect personal dignity, privacy, and the personal rights of each employee. We work with individuals of different ethnic backgrounds, cultures, religions, and ages, without regard to disability, skin color, sexual identity, world view, and gender. In accordance with our labor laws and those of the countries in which we operate, we do not tolerate any discrimination based on these characteristics, sexual harassment or other personal attacks on individuals.

At SUSS MicroTec, we promote an open corporate culture. We encourage all employees to report concerns or questionable behavior to their senior executive or the Compliance Officer (that is, a “speak-up” culture). Our confidential whistleblowing hotline (by phone or e-mail) or our confidential whistleblowing tool ([+https://suss.grc-cloud.de/meldung?lang=en](https://suss.grc-cloud.de/meldung?lang=en)) can be used by our employees worldwide and/or third parties (e.g. suppliers) to report possible compliance violations. No violations were reported relating to corruption and bribery in 2023 (previous year: 0 violations). Accordingly, there were no convictions and no fines related to corruption offenses.

We take reports seriously and investigate any misconduct in detail and, if necessary, impose sanctions. Any retaliation against whistleblowers following a good-faith report is not tolerated and is investigated and punished as a separate violation.

The Management Board has the overall responsibility for compliance and the compliance management system. The Supervisory Board in turn monitors the efficiency and effectiveness of the system set up by the Management Board. Handling business risks responsibly is one of our principles of good corporate governance. A risk management system has long been a component of corporate management at SUSS MicroTec for recognizing and controlling risks and for fulfilling statutory requirements. One sub-area of risk management, the Company's early recognition system for going-concern risks, is reviewed regularly by the auditor during the audit of the annual financial statements.

## Information Security

IT and data security were also given a high priority in the 2023 fiscal year, through targeted investments and training measures. We have implemented additional technical and organizational improvements. We also hired external experts to check our security status and made individual adjustments to keep our security level up to date and high. The purpose of these measures is to increase data and IT security and ensure the protection of internal and confidential data. At SUSS MicroTec, IT and data security is handled at the Group level and also includes individual locations and subsidiaries. The use of information and communication technology plays a key role at different levels. For one, the focus is on protecting the data and personal data of our customers, business partners, and employees from unauthorized access. And second, we aim to ensure that our employees are able to work and to protect our own systems from criminal attacks. When we collect, store, process, and transfer personal data, we always do so with the utmost care and absolute confidentiality while adhering to the respectively applicable laws. We fully apply the provisions of the European General Data Protection

Regulation (GDPR) at our European locations. We also strive to ensure a high degree of data protection at our international locations, though it is not always possible to apply the high European standards in every country. SUSS MicroTec has a data protection officer who monitors the adherence to the legal provisions. In the event of possible violations of data protection regulations, the data protection officer as well as the specialist department take measures immediately. If required, a report is made to the data protection authority.

### Objectives and Measures

Our objectives are, of course, zero tolerance for corruption and bribery, upholding human rights, and avoiding violations of rules and laws. The basis to achieve this is the acceptance of our Code of Conduct by all employees of SUSS MicroTec 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. In addition, an annual and mandatory Group-wide training concept was implemented in 2023. The training courses consist of the Compliance and Anti-Corruption modules. The training also requires consent

to the Code of Conduct. This provides information on our principles of cooperation, our personal mission as part of society, and rules on our business operations. At the end of the year, the training completion rate for all employees was 90 percent. One of the reasons for the deviation from the previous year is that the participation rate of employees in the MicroOptics division was lower than in the previous year due to the sales process. The goal is still a completion rate of 100 percent.

### Social Concerns and Political Influence

As a mid-size company, SUSS MicroTec also considers itself to be connected with the communities at its locations. However, no attempts are made to influence politics at the local or higher level. We do not make any donations or offer sponsorships for political parties or party-like organizations or governments domestically or internationally. Consequently, this aspect is not addressed further in this non-financial statement.

We take our responsibility and obligation as a global company seriously. We strive to be perceived as a trustworthy company and to live up to our responsibility to society. We encourage our employees to volunteer their time and make an important contribution to society.

### Stakeholder Commitment

Sustainability is becoming an integral component of our corporate philosophy. In addition to our own objectives, we also consider the expectations of external stakeholders. Since we are a listed company, our shareholders represent an important stakeholder group. As shareholders of the Company, they need extensive information in order to make their investment decisions. Our suppliers and customers are of existential importance. 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. We need motivated and dedicated employees to achieve lasting success in our innovative and highly competitive industry. We are constantly seeking new talent to recruit for our Company. In the capital-intensive semiconductor industry, fundamental processes and new products

are often developed in partnership with research institutes, universities, or collaboration partners. They are also an important stakeholder group. We also count the local communities at our main sites as our stakeholders. All stakeholders have different information needs and expectations in regard to SUSS MicroTec. For this reason, we use various channels to stay in touch with our key stakeholder groups.

## EU Taxonomy

The Taxonomy Regulation is an EU-wide classification system for defining sustainable economic activities. The regulation includes a total of six environmental goals. Economic activities that have the potential to support one of the environmental goals 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:

- Significant contribution to one of the six environmental goals
- No significant harm of the other five environmental goals (DNSH – do no significant harm)
- Compliance with minimum social and governance requirements (minimum safeguards)

For 2023, taxonomy-eligible and taxonomy-aligned activities must be reported for the first two environmental goals and, for the first time, taxonomy-eligible activities for the other environmental goals.

- 1.) Climate change mitigation
- 2.) Climate change adaptation
- 3.) Sustainable use and protection of water and marine resources
- 4.) Transition to a circular economy
- 5.) Pollution prevention and control
- 6.) Protection and restoration of biodiversity and ecosystems

As described at the beginning of the non-financial statement, the EU Taxonomy section considers continuing operations and the discontinued operation of the MicroOptics division.

In the 2021 and 2022 reporting years, comprehensive data collection was already part of the application of the EU Taxonomy Regulation. For this purpose, in addition to the relevant financial indicators of sales, operating expenditure (OpEx), and capital expenditure (CapEx), data was collected and analyzed from the areas of environmental management and facility management, among others.

The following describes how the taxonomy-eligible economic activities for the 2023 fiscal year were reviewed with regard to their taxonomy alignment, and subsequently determined in relation to taxonomy key figures. In 2023, we performed a taxonomy project using the application of all six environmental goals and with the support of an external consultant on taxonomy eligibility and taxonomy alignment. The project team was made up of cross-functional experts at SUSS MicroTec. The project content included the assessment of taxonomy-eligible economic activities and the significant contribution to an environmental goal, the assessment of the avoidance of significant adverse effects on other environmental goals (DNSH – do no significant harm), and compliance with minimum safeguards.

## Determining Taxonomy-Eligible Economic Activities

In reviewing SUSS MicroTec's economic activities, taxonomy-eligible economic activities were only identified for the environmental goals of "climate change mitigation" and "transition to a circular economy."

## Significant Contribution to the Environmental Goal of Climate Change Mitigation

Some of SUSS MicroTec's products are used by customers in finished products that are assigned to the economic activity "3.6 Manufacture of other low-carbon technologies." A key challenge in meeting the technical evaluation criteria is that SUSS MicroTec's economic activity is classified as an "enabling activity." As important components, SUSS MicroTec's equipment only make a significant contribution to climate change mitigation "indirectly" and only as part of a downstream system in the finished product, for example in an electric car or for LED production.

For suppliers or enablers in the activity class "3.6 Manufacture of other low-carbon technologies," the technical assessment criterion for fulfilling environmental goal 1 – Significant contribution to climate change mitigation – is as follows: "The economic activity produces technologies that target and demonstrably achieve significant life cycle GHG emission savings compared to the best performing alternative technology or solution or product available on the market. The savings in life cycle GHG emissions are calculated based on the Commission Recommendation 2013/179/EU or alternatively pursuant to ISO 14067:2018 or ISO 14064-1:2018. The quantified savings in life cycle GHG emissions are verified by an independent third party." The "significant savings in life cycle GHG emissions" would therefore initially have to be calculated using a complete CO<sub>2</sub> life cycle analysis for our products. Moreover, a corresponding analysis would have to be based on uncertain assumptions, since SUSS MicroTec is generally not aware of the finished products for which its equipment is used. All products and applications would then have to be checked if the respective product actually represents the most efficient technology available on the market. Meaning: A supplier would have to prove that its products or solutions are better than all competing products available

on the market in terms of CO<sub>2</sub> savings. This verification is not feasible in practice, since the necessary detailed information on all relevant competitor products is not available. Because of the complex requirements of the technical evaluation criteria for the economic activity "3.6 Manufacture of other low-carbon technologies," which would either not be fulfilled or only with a disproportionately high effort, SUSS MicroTec reports 0 percent for taxonomy-aligned sales in the area of climate change mitigation for the past fiscal year. The other requirements (DNSH criteria and minimum social protection) were not verified, since all three criteria must be met for taxonomy alignment.

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

SUSS MicroTec's taxonomy-eligible economic activities make a significant contribution to the transition to a circular economy in the areas of "5.1 Repair, refurbishment and remanufacturing" and "5.4 Sale of second-hand goods." This includes comprehensive service and maintenance services and the sale of used equipment from the SUSS MicroTec product portfolio, which is offered by the subsidiary SUSS MicroTec ReMan. This includes current equipment, but also machines that have been in reliable

use by customers for many years and have been refurbished and certified by SUSS MicroTec. SUSS MicroTec refers to the NACE code “C.26 Manufacture of computer, electronic and optical products” for the aforementioned economic activities.

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

### Avoidance of Significant Adverse Effects on the other Environmental Goals (DNSH criteria)

To avoid significant adverse effects on the environmental goal “Climate change adaptation”, the EU taxonomy specified the implementation of climate risk and vulnerability analyses to identify significant physical climate risks and the implementation of adaptation measures if a risk is identified. SUSS MicroTec does not yet meet this requirement in the 2023 fiscal year. However, a corresponding analysis has been prepared with an external service provider and will be performed in the 2024 fiscal year.

### Minimum Safeguards

The Group-wide review of minimum social protection is completed using a status analysis based on the due diligence steps of the OECD Guidelines for Multinational Enterprises. Based on the requirements for corresponding processes from the Corporate Sustainability Due Diligence Directive (CSDDD) and reporting under the Corporate Sustainability Reporting Directive (CSRD), a project was implemented in 2024 to examine compliance with the due diligence requirements in this overall context.

SUSS MicroTec does not report taxonomy-aligned sales for the 2023 reporting year, since all of the above requirements must be met. Looking ahead to the 2024 fiscal year and the coming years, SUSS MicroTec will continue to intensify the analyses from the 2023 reporting year and work on the reporting processes for testing taxonomy alignment.

## Sales

### Key Figures EU Taxonomy – Sales 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)		
		Sales	Share of sales, year N	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection	Share of taxonomy-aligned (A.1) or taxonomy-eligible (A.2) sales, 2022 %		
		EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T		
<b>A. Taxonomy-Eligible Activities</b>																			
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																			
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	
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)</b>																			
		EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										

Continuation ↓

## Key Figures EU Taxonomy – Sales 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)	
		Sales	Share of sales, year N	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection	Share of taxonomy-aligned (A.1) or taxonomy-eligible (A.2) sales, 2022	
		EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Extension of service life of products through repair or remanufacturing	CE 5.1	15.6	4.8%	N	N	N	N	N/EL	N							0.0%		
Sale of used goods	CE 5.4	4.7	1.4%	N	N	N	N	N/EL	N							0.0%		
Sales of taxonomy-eligible, but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		20.3	6.2%	N	N	N	N	N/EL	N							0.0%		
<b>A. Sales of taxonomy-eligible activities (A.1+A.2)</b>		<b>20.3</b>	<b>6.2%</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N/EL</b>	<b>N</b>							<b>0.0%</b>		
<b>B. Non-Taxonomy-Eligible Activities</b>																		
Sales of non-taxonomy-eligible activity		306.9	93.8%															
<b>Total</b>		<b>327.2</b>	<b>100%</b>															

## Capital Expenses

### Key Figures EU Taxonomy – CAPEX 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)					
		CapEx	CapEx share, year N	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection						
				EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Share of taxonomy-aligned (A.1) or taxonomy-eligible (A.2) CapEx, 2022 %						
<b>A. Taxonomy-Eligible Activities</b>																						
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																						
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			
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)</b>																						
		EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)													

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## Key Figures EU Taxonomy – CAPEX 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)				
		CapEx	CapEx share, year N	Climate change mitigation		Climate change adaptation		Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation		Climate change adaptation		Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection	
				EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)					Y/N	Y/N	Y/N	Y/N						
Passenger transportation in local and regional transport, road passenger transport	CCM 6.3	794.1	6.5%	N/EL		N	N	N	N	N	N									1.8%	
Installation, maintenance and repair of energy-efficient appliances	CCM 7.3	78.8	0.6%	N/EL		N	N	N	N	N	N									0.9%	
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	0.0	0.0%	N/EL		N	N	N	N	N	N									0.4%	
Installation, maintenance and repair for measuring, regulating and controlling the overall efficiency of buildings	CCM 7.5	17.6	0.1%	N/EL		N	N	N	N	N	N									0.9%	
Acquisition and ownership of buildings	CCM 7.7	2,328.5	18.9%	N/EL		N	N	N	N	N	N									37.1%	
CapEx taxonomy-eligible, but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		3,219.0	26.2%	N/EL		N	N	N	N	N	N									41.2%	

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**Key Figures EU Taxonomy – CAPEX 2023**

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)
		CapEx	CapEx share, year N	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection	
				EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T
A. CapEx taxonomy-eligible activities (A.1+A.2)		3,219.0	26.2%	N/EL	N	N	N	N	N							41.2%	
<b>B. Non-Taxonomy-Eligible Activities</b>																	
CapEx non-taxonomy-eligible activity		9,076.4	73.8%														
<b>Total</b>		<b>12,295.4</b>	<b>100%</b>														

## Operating Expenses

### Key Figures EU Taxonomy – OPEX 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)				
		OpEx	OpEx share, year N	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection					
				EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T				
<b>A. Taxonomy-Eligible Activities</b>																					
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																					
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			
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)</b>																					
		EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)												

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## Key Figures EU Taxonomy – OPEX 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)				
		OpEx	OpEx share, year N	Climate change mitigation		Climate change adaptation		Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation		Climate change adaptation		Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection	
				Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)					Y/N	Y/N	Y/N	Y/N						
Operation of devices for personal mobility, cycling logistics	CCM 6.4	73.7	0.2%	N/EL	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	0.0%	E
Renovation of existing buildings	CCM 7.2	24.0	0.1%	N/EL	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	0.1%	T
Installation, maintenance and repair of energy-efficient appliances	CCM 7.3	163.1	0.5%	N/EL	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	0.7%	
Freelance services related to the energy performance of buildings	CCM 9.3	18.9	0.1%	N/EL	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	0.1%	
OpEx taxonomy-eligible, but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		279.7	0.9%	N/EL	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	0.9%	

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## Key Figures EU Taxonomy – OPEX 2023

Economic activities	Code (a)	2023		Criteria for a significant contribution						DNSH criteria ("Does not significantly harm") (h)						Category (enabling activity)	Category (transitional activity)	
		OpEx	OpEx share, year N	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum protection		
				EUR thousand	%	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. OpEx taxonomy-eligible activities (A.1+A.2)		279.7	0.9%	N/EL	N	N	N	N	N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	0.9%		
B. Non-Taxonomy-Eligible Activities																		
OpEx non-taxonomy-eligible activity		29,707.9	99.1%															
<b>Total</b>		<b>29,987.5</b>	<b>100%</b>															

## Data Collection

Economic activities were identified that make a significant contribution to the environmental goal of “transitioning to a circular economy”. The share of taxonomy-eligible sales in Group sales is 6.2 percent. In connection with capital expenditure and operating expenses several activities were identified to be taxonomy eligible, which are related to the environmental goal of “climate change mitigation”. All activities could be clearly assigned, so that there was no double counting.

For the identified activities in the area of purchased products and services from third parties, the relevant information must always be requested from these business partners and suppliers in order to provide evidence with regard to taxonomy alignment. However, the feedback on the queries regarding compliance with the significant contribution criteria, DNSH criteria, and minimum safeguards criteria was not comprehensive enough to allow a conclusion of taxonomy alignment for the 2023 fiscal year. For the identified activities in the area of individual measures, we will conduct a climate risk analysis for the affected sites, among other things, in the 2024 fiscal year. We are therefore unable to report taxonomy-aligned figures for either CapEx or OpEx for the 2023 fiscal year.

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.

The share of taxonomy-aligned operating expenditure (OpEx) in 2023 was 0.9 percent of total operating expenditure. This operating expenditure corresponds to various activities from the climate delegated act (see table).

Additions to property, plant and equipment and leasing expenses (buildings, vehicle fleet, etc.), intangible assets and capitalized research and development costs were used to identify the taxonomy-aligned portion of total CapEx. Additions and investments in buildings, in particular in the production of cleanrooms, play a significant role here. Major expenditure (CapEx) includes building leases. Taxonomy-eligible investments accounted for 26.2 percent of total investments in the Company in the 2023 fiscal year. The share has decreased compared with the previous year, as lower amounts from the building leasing business were included in accordance with IFRS 16.

Since SUSS MicroTec 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.

## Key Figures Overview SUSS MicroTec

### Environmental Key Figures

Greenhouse gas emissions Germany (in t CO <sub>2</sub> eq.)	2023	2022
Scope 1 – Direct emissions	1,041	1,157
Scope 2 – Indirect emissions (market-based method)	0	0
Scope 2 – Indirect emissions (location-based method)	1,781	1,941
<b>Total (market-based method)</b>	<b>1,041</b>	<b>1,157</b>

<b>Environmental Key Figures</b>		
Greenhouse gas emissions worldwide (in t CO <sub>2</sub> eq.)	2023	2022
Scope 1 – Direct emissions	1,281	1,450
Scope 2 – Indirect emissions (market-based method)	2,863	3,032 <sup>1,2</sup>
Scope 2 – Indirect emissions (location-based method)	3,349	3,251 <sup>2</sup>
Scope 3 – Indirect emissions	189,113	157,991 <sup>2</sup>
Scope 3.1 – Purchased goods and services	181,085	150,770
Scope 3.3 – Fuel and energy-related emissions	965	1,042
Scope 3.4 – Upstream transportation	2,307	3,189
Scope 3.6 – Business travel	2,027	890
Scope 3.7 – Employee commuting	2,729	2,100
<b>Total (market-based method)</b>	<b>193,257</b>	<b>162,473<sup>2</sup></b>

1 Previous year's figures were corrected; in 2022, a standard Swiss electricity mix with a share of electricity from renewable energies was assumed for SUSS MicroOptics; the better data in 2023 resulted in a different electricity mix.

2 Starting in the 2023 fiscal year, upstream emissions from energy and fuels will no longer be reported under Scope 2, but under Scope 3.3 and thus methodically correspond to the target specifications of the Scope 3 standard; in addition, the fair valuation of renewable electricity is considered by also methodically correctly accounting for upstream emissions in Scope 3.3. The change in methodology was applied retroactively to the 2022 greenhouse gas balance sheet for better comparability.

<b>Energy Consumption by Energy Source (GRI 302-1)</b>		
Consumption data in MWh	2023	2022
<b>Power consumption</b>		
absolute	10,151	9,838
in MWh/€ million sales	31.0	32.9
<b>Power consumption from renewable energy sources</b>		
absolute	4,943	4,797
in MWh/€ million sales	15.1	16.0
<b>Share of power consumption from renewable energy sources in %</b>	<b>48.7</b>	<b>48.8</b>
<b>Gas consumption</b>		
absolute	1,527	1,783
in MWh/€ million sales	4.7	6.0
<b>Heating oil consumption</b>		
absolute	1,912	2,438
in MWh/€ million sales	5.8	8.2
<b>Diesel consumption</b>		
absolute	1,112	1,130
in MWh/€ million sales	3.4	3.8
<b>Gasoline consumption</b>		
absolute	123	49
in MWh/€ million sales	0.4	0.1

<b>Energy Consumption by Energy Source (GRI 302-1)</b>		
Consumption data in MWh	2023	2022
<b>Total</b>		
absolute	14,825	15,219
in MWh/€ million sales	45.3	50.9
<b>Total share of renewable energies in %</b>	<b>33.3</b>	<b>31.5</b>

<b>Waste Volumes (Germany only)</b>		
	2023	2022
Waste volume (non-hazardous) in kg	157,132	143,986
Waste volumes (hazardous) in kg	6,322	10,349
Waste (non-hazardous) in kg per € million sales	480	481
Waste (hazardous) in kg per € million sales	19	35

<b>Water Consumption (worldwide)</b>		
	2023	2022
Water consumption in thousand liters	34,232	42,445
Water efficiency (thousand liters per € million sales)	105	142

<b>Key Figures for Employee Matters (GRI 405-1)</b> (Germany Only)		
	<b>2023</b>	<b>2022</b>
<b>Total workforce (FTE, Germany)</b>	<b>725</b>	678
<b>Total workforce (FTE, worldwide)</b>	<b>1,207</b>	1,091
Number of trainees	33	39
Number of temporary employees	30	24
Number of fixed-term employment contracts (excluding trainees)	37	28
Number of employees on parental leave	33	26
Average age	42	42
Average length of service in the Company	9	8
Turnover rate	9.5%	10.4%
Percentage of employees represented by workers' representatives at company level (worldwide)	60%	62%
Number of possible workstations for remote work	Remote work is possible for more than half of all workstations.	
Commitment under collective bargaining agreements	SUSS MicroTec is not subject to any collective bargaining agreement	

<b>Key Figures for Occupational Health &amp; Safety/Continuing Education (GRI 403-1)</b> (Germany Only)		
	<b>2023</b>	<b>2022</b>
Number of workplace accidents	8	6
Accident frequency <sup>1</sup>	5.0	4.7 <sup>2</sup>
Sickness rate	6.3%	6.8%
Continuing education expenses	€550 thousand	€410 thousand
Number of trainings (virtual)	104	60
Total trainings	210	235

<b>Diversity Key Figures (GRI 405-1)</b>		
Share of our employees each as of Dec. 31 (Germany only)	<b>2023</b>	<b>2022</b>
Share of women (worldwide)	22%	22%
Share of men (worldwide)	78%	78%
Different nationalities of employees	40	39
Share of employees with disabilities	3.5%	3.8%
<b>Total workforce (FTE, worldwide)</b>	<b>1,207</b>	<b>1,091</b>

1 As of December 31, 2022, the Supervisory Board consisted of only four members

2 With regard to the organizational structure of SÜSS MicroTec SE

<b>Compliance Key Figures</b> (Worldwide)		
	<b>2023</b>	<b>2022</b>
Completion rate for training courses Compliance and Anti-Corruption modules	90%	100%
Confirmed cases of corruption or bribery	0	0
Coverage of purchasing volume by supplier code	39%	36%

## GRI Content Index

GRI Disclosure	Topic	Page	Explanation
GRI 100	General Disclosures 2016		
1.	<b>Organizational profile and strategy</b>		
GRI 102-1	Name of the organization	26	
GRI 102-2	Activities, brands, products, and services	25 ff	Management Report; Section on Business Activity, Corporate Control, and Strategic Orientation
GRI 102-3	Location of headquarters	26	Management Report; Section on Legal Structure of the Group
GRI 102-4	Location of operations	27	Management Report; Section on Legal Structure of the Group
GRI 102-5	Ownership and legal form	27	Management Report; Section on Legal Structure of the Group and on Disclosures under Takeover Law in Accordance with Section 289a and Section 315a of the German Commercial Code (HGB)
GRI 102-6	Markets served	25 ff	Management Report; Section on Business Activity, Corporate Control, and Strategic Orientation
GRI 102-7	Scale of the organization	39	
GRI 102-8	Information on employees and other workers	67 ff	Number of employees in FTE as of reporting date Dec. 31.
3.	<b>Ethics and integrity</b>		
GRI 102-16	Values, principles, standards, and norms of behavior	74 ff	
4.	<b>Governance</b>		
GRI 102-18	Governance structure	25 f	Management Report; Section on Business Activity, Corporate Control, and Strategic Orientation

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GRI Disclosure	Topic	Page	Explanation
5.	Stakeholder engagement		
GRI 102-40	List of stakeholder groups	76 f	
GRI 102-42	Identifying and selecting stakeholders	76 f	
6.	Reporting practice		
GRI 102-47	List of material topics	57	
GRI 102-50	Reporting period	57	
GRI 102-51	Date of most recent report	03/27/2023	
GRI 102-52	Reporting cycle	57	
GRI 102-54	Claims of reporting in accordance with the GRI Standards	57	
GRI 102-55	GRI content index	91 ff	
GRI 102-56	External assurance	57	
GRI 103-1	Explanation of the material topics and their boundaries	57	
<b>GRI 200</b>	<b>Economic</b>		
GRI 205-2	Communication and training about anti-corruption policies and procedures	74 ff	
GRI 205-3	Confirmed incidents of corruption and actions taken	75	
<b>GRI 300</b>	<b>Environmental</b>		
GRI 302-1	Energy consumption within the organization	64	
GRI 302-3	Energy intensity	64	

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GRI Disclosure	Topic	Page	Explanation
GRI 302-4	Reduction of energy consumption	64	
GRI 305-1	Direct (Scope 1) GHG emissions	63	The emission factors used come from DEFRA (Department for Environment Food & Rural Affairs) 2023
GRI 305-2	Energy indirect (Scope 2) GHG emissions	63	Supplier-specific emission factors were used
GRI 305-3	Energy indirect (Scope 3) GHG emissions	63	
<b>GRI 400</b>	<b>Social concerns</b>		
GRI 401-1	New employee hires and employee turnover	68	
GRI 403-1	Type and rate of injuries, occupational diseases, lost work days, absenteeism, and number of work-related fatalities	70	Accident frequency calculated as follows: (number of reportable occupational accidents * 1,000,000 hours/actual hours worked) Sickness rate calculated as follows: (sick days x 100)/(number of employees * actual days worked) excluding employees on long-term sick leave
GRI 405-1	Diversity of governance bodies and employees	72	Calculation of 1st and 2nd management level relates to SÜSS MicroTec SE
GRI 412-1	Human rights	73 f	