

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. In accordance with Section 289c of the German Commercial Code (HGB), the report is geared toward the stipulated aspects of environmental, employee-related and social concerns, respect for human rights and fighting active and passive corruption. In addition to the legal obligation for sustainability reporting, these factors are of great importance for the communication with our stakeholders and integral components of our corporate goals. We are conscious of our responsibility and, as a company, want to actively contribute to the evolution and preservation of society and the environment for current and future generations.

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 pricing. 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 expertise by always handling business information responsibly with due confidentiality while protecting the personal information of our employees, clientele, and business partners. Our business model and strategic alignment are described in detail in the Management Report under Business Activity, Corporate Control, and Strategic Orientation.

Some of the activities of the 2022 fiscal year were still affected by the COVID-19 pandemic and the national and regional restrictions introduced as a result. Limited availability of purchased parts and components also extended

our delivery times significantly. In addition, our employees were not able to freely visit customers in Asia in order to install and service systems. The Company nevertheless succeeded in generating sales of € 299.1 million in the fiscal year, an increase of 13.6 percent year-on-year. All employees and production that operates without interruption contributed to this economic success.

Our Stakeholders

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. They need extensive information in order to make their investment decisions. Our suppliers and customers are of existential importance. Close cooperation and regular dialogue 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 or collaboration partners. They are also an important stakeholder group. For this reason, SUSS MicroTec cultivates close relationships with various research institutions, universities, and other companies in the industry. 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.

About this Report

Explanations and descriptions of individual aspects in this report are based on the reporting standards of the Global Reporting Initiative (GRI). The contents relate to the reporting period of January 1, 2022, to December 31, 2022. A table at the end of this statement shows how the report's content is classified according to GRI framework requirements.

The nonfinancial disclosures and key figures on our sustainability activities provided in this report were reviewed by the Supervisory Board of SÜSS MicroTec SE.

Sustainable Governance and Sustainability Strategy

As a global company, we are facing up to the challenges of this age. We want to make a contribution for future generations. We therefore take economic and ecological factors into account in our business decisions. For us, sustainable thinking and action encompasses the careful use of natural resources, respectful interaction with one another, equal opportunities for all employees, and conduct that complies with the law. We are firmly convinced that a consistent path toward sustainability will help the company to tap new growth potential.

In organizational terms, sustainability management falls under the responsibility of the head of the Quality Management department who, being the ESG Manager, reports directly to the Management Board. The ESG Manager function defines the sustainability targets together with the Management Board, the operating departments and the functional areas of the Company. The core sustainability team consists of representatives from human resources, legal, facility management, quality management,

purchasing, sales, and investor relations. The ESG Manager, working with this team, monitors the achievement of targets and the adoption of measures defined within the framework of our focus areas. The core team also initiates new measures and initiatives. The full Management Board has overall responsibility for sustainability. The tremendous relevance of the topic led the Supervisory Board to form a Sustainability Committee as of January 1, 2022, which shareholders approved at the 2022 Shareholders' Meeting by changing the Articles of Incorporation.

Materiality Analysis

Section 289c (3) HGB requires SUSS MicroTec to identify not only legally required aspects of environmental, employee-related and social concerns, respect for human rights, and combating active and passive corruption, but also material issues that are necessary for understanding the Company's business performance, earnings, and current situation as well as the impact of the Company's business activities on nonfinancial aspects. In order to identify these major topics for SUSS MicroTec, we

regularly conduct a materiality analysis. This serves as a basis for the definition of overarching focus areas that were classified under our individual material topics. These focus areas are subject to regular review by the Management Board and Supervisory Board. In 2022, the Management Board, Supervisory Board, and ESG Team analyzed the previous focus areas in a workshop and updated the focus areas for 2022. During this analysis, it became apparent that “Market & Customers” and “Innovation, Research & Development” remained highly important topics for the Company in the 2022 fiscal year but did not represent separate focus areas of the sustainability strategy. Consequently, the focus areas in 2022 were:

- 1.) Environment & Climate
- 2.) Circular Economy
- 3.) Employees & Culture
- 4.) Responsible Supply Chain
- 5.) Compliance & Social Concerns

This nonfinancial declaration looks at the “Environment & Climate” and “Circular Economy” focus areas together since they are closely related. It also considers the “Responsible Supply Chain” and “Compliance & Social Concerns” focus areas together. These focus areas also overlap in their objectives and measures, making it appropriate to look at them as a single unit.

The legally required aspects of environmental, employee-related and social concerns, respect for human rights and fighting active and passive corruption are considered in the focus areas as follows:

Legally required aspect:	SUSS MicroTec focus area:
Environmental concerns	Environment & Climate
Employee-related concerns	Employees & Culture
Respect for human rights	Compliance & Social Concerns, Responsible Supply Chain, Employees & Culture
Combating corruption and bribery	Compliance & Social Concerns, Responsible Supply Chain, Employees & Culture
Social concerns	Compliance & Social Concerns

Material Nonfinancial Risks

No material nonfinancial risks that are or will be very likely to have serious negative effects on nonfinancial matters – within the meaning of Sections 289c (2) and (3), 315c HGB – were identified with regard to the business activities or business relationships of SUSS MicroTec after the materiality analysis.

Focus Area: Environment & Climate and Circular Economy

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. First, we improve our products’ energy efficiency and thus our customers’ carbon footprint. Semiconductor companies can use our machines to manufacture ever more powerful and energy-efficient products, ultimately increasing the efficiency of many electronic end-user devices such as cell

phones. We therefore strive to improve our machines' throughput, energy efficiency, and material consumption through innovations and continuous improvements. Our responsibility ranges from development to component purchasing to machine production to the repurchase, re-conditioning, and sale of used machines in keeping with the idea of the circular economy.

Second, we continuously work to make our own production and administration activities more energy-efficient and less resource-intensive. The ISO 14001:2015 certification serves as the framework for our environmental management system. At SUSS MicroTec, we are continuously working on the implementation and further development of our environmental management. The certification of the quality management system to ISO 9001:2015 and ISO 14001:2015 was confirmed by TÜV Süd in February 2023. The certifications cover our two German sites in Garching and Sterneck.

Goals

The environmental goal was updated in 2022 and aims to sustainably reduce global carbon 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 GHG Protocol since 2021. The carbon footprint for 2022 has improved significantly over the previous year because the power supply at the German sites was switched – as planned – to 100 percent green electricity, thus reducing Scope 2 emissions in Germany to zero.

Greenhouse Gas Emissions Germany (GRI 305-1)

Cause and main sources (in t CO ₂ equiv.), Germany only	2022	2021	Target
Scope 1 – direct emissions	1,157	1,286	Carbon neutrality: Reduction of Scope 1 and Scope 2 emissions to zero by 2030
Scope 2 – indirect emissions (market-based method)	0	1,223	
Total	1,157	2,509	

Globally, our absolute greenhouse gas emissions increased, as scope 3 emissions rose compared with the previous year. Scope 1 and Scope 2 emissions, on the other hand, were significantly reduced.

Greenhouse Gas Emissions Worldwide (GRI 305-1)

Cause and main sources (in t CO ₂ equiv.), worldwide	2022	2021
Scope 1 – direct emissions	1,450	1,668
Scope 2 – indirect emissions (market-based method)	1,237	2,991
Scope 3 – indirect emissions	157,263	132,763
Total	159,950	137,342

Measures

In our efforts to make our production and administration activities more sustainable, we are constantly implementing targeted measures to improve facilities and building equipment at the Garching and Sternenfels sites.

In 2022, these activities were continued together with the measures to improve energy efficiency. The current light bulbs are being gradually replaced with energy-efficient LED light bulbs at both German sites. The use of usage-dependent smart LED lighting controls is being examined and implemented where appropriate, particularly in production.

In addition, the fan motors in Cleanroom 1 in Sternenfels were replaced with more energy-efficient models, which can result in energy savings of up to 15 percent. The building management system was also expanded so that all control systems can now be controlled efficiently, including direct control if required. Shades were installed to save on energy and costs due to air conditioning. 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.

Power consumption – since 2022 exclusively in the form of green electricity at the German production sites – has increased disproportionately to the increase in sales and the associated intensive use of cleanrooms in 2022. By contrast, gas and heating oil consumption was reduced, in some cases significantly. Our measures to improve the environmental performance already have an impact here. Diesel consumption increased slightly compared with the previous year. Our aim is to keep consumption of individual energy sources stable while increasing sales, or to reduce it by one percent per year. In the case of heating oil and gas consumption, this was achieved in Germany in 2022 in terms of absolute consumption. In Germany, consumption of power and diesel increased compared with the previous year.

Globally, gas and heating oil consumption was significantly reduced. Power and diesel consumption, on the other hand, increased compared with the previous year.

Energy Consumption by Energy Source, Germany (GRI 302-1)

Consumption data in MWh (Germany)	2022	2021	Target
Power consumption	4,642	4,351	We are pursuing the target of keeping consumption of the individual energy sources stable or reducing it by one percent per year while sales are increasing.
Gas consumption	1,691	1,809	
Heating oil consumption	1,938	2,461	
Diesel consumption	967	803	

Energy Consumption by Energy Source, Worldwide (GRI 302-1)

Consumption data in MWh worldwide

	2022	2021
Power consumption	9,838	9,220
Gas consumption	1,783	1,869
Heating oil consumption	2,438	3,461
Diesel consumption	1,130	991

In relation to the significant increase in sales, power, gas and heating oil consumption (Germany and worldwide) improved compared to the previous year. Diesel consumption stabilized globally at the level of 3.8 MWh/€ million sales. In Germany, the consumption figure increased slightly to 3.2 MWh/€ million sales.

Energy Consumption by Energy Source in MWh per € Million Sales, Consumptions only Germany (GRI 302-1)

Consumption data in MWh/€ million sales (Germany)

	2022	2021	Target
Power consumption	15.5	16.5	
Gas consumption	5.7	6.9	
Heating oil consumption	6.5	9.3	
Diesel consumption	3.2	3.0	

We are pursuing the target of keeping consumption of the individual energy sources stable or reducing it by one percent per year while sales are increasing.

Energy Consumption by Energy Source in MWh per € Million Sales, Worldwide (GRI 302-1)

Consumption data in MWh/€ million sales (worldwide)

	2022	2021
Power consumption	32.9	35.0
Gas consumption	6.0	7.1
Heating oil consumption	8.2	13.1
Diesel consumption	3.8	3.8

In 2022, we installed four charging stations, each with two charging points, at the Garching site to supplement the two existing e-charging stations in Sternenfels in order to make it more attractive for our employees to switch to electric vehicles. We also purchased three plug-in hybrid vehicles

and three electric vehicles in 2022, which emit significantly less CO₂ than conventional combustion vehicles. The CO₂ emissions of new company vehicles were capped at 150 g/CO₂ per km and vehicle in the fall of 2022.

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 plan to conduct a new energy audit in 2023 to make a comparison with our situation from the last audit in 2019 and identify which measures have actually led to a lasting improvement in energy efficiency. Energy audits are carried out at all four production sites worldwide.

Various actions were initiated or continued as early as 2021 to improve the energy and resource efficiency of our machines and, ultimately, drive energy and resource efficiency for our customers. For example, in refining our coating systems, we are constantly working to optimize processes to reduce the amount of paint consumed by our customers in production.

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 22 machines. They were either resold after a general overhaul or there are plans to resell them after remanufacturing. Systems that have been taken back are also, in rare cases, completely dismantled and disposed of properly. In the 2022 fiscal year, the Company generated sales of € 4.5 million with this business (previous year: € 3.3 million). The sales volume is difficult to plan and largely depends on how many used machines we can buy back that are also worth overhauling.

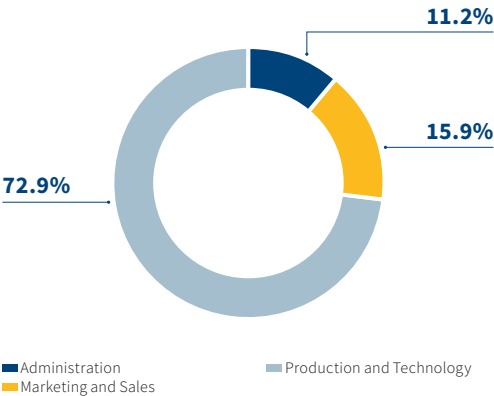
Focus Area: Employees and Culture

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. With active HR work and development at all hierarchical levels, we aim to attract and retain the best employees for our company.

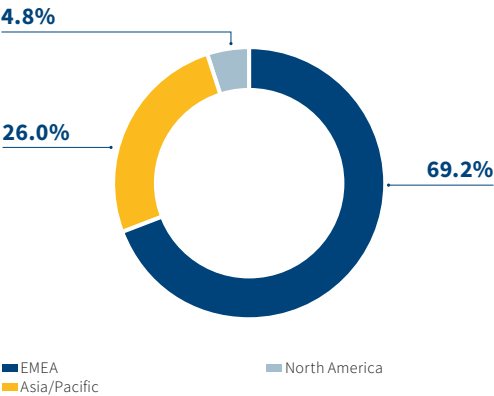
Due to our international presence, we have many employees of different nationalities and cultural backgrounds who work together extremely well. The aim of the diversity concept is to consciously draw on diversity for the commercial success of SUSS MicroTec since diversity in terms of different perspectives, qualifications, and experiences is essential for remaining competitive and achieving sustainable corporate success. Diversity also promotes the understanding at the Company for the many different expectations of international customers. The Company's diversity concept is set out and published in the Corporate Governance Declaration.

Employees by Areas and Regions
(% of the Total Workforce):

Employees by areas



Employees by regions



To meet the increased demand for our products, we have steadily increased the number of our employees over the last few years. The number of employees increased by around 6.3 percent from 1,178 employees (FTE) in 2021 to 1,252 in 2022. Within Germany, the number of people (FTE, excluding students, trainees and temporary staff) rose from

666 in 2021 to 678. The average age of employees in Germany was 42 again in 2022 (previous year: 42). We thus have a healthy mix of experienced employees and talented young people who have started their careers at SUSS MicroTec highly motivated and full of new ideas. After all, we need both ambitious young talent and motivated, seasoned staff if we want to maintain our innovative edge in the fast-moving semiconductor industry. A healthy mix of different age groups, different regional origins, and diverse social backgrounds broadens perspectives, opens new paths, and thus creates room for continuous renewal and improvement. As of December 31, 2022, 1,252 employees worked for SUSS MicroTec worldwide. Within Germany, 39 nations (previous year: 37) are represented, and the proportion of women was approximately 21 percent last year (previous year: 22 percent). In relation to the total global workforce, the proportion of women was 22 percent. The proportion of women in management positions is even higher than the proportion of women in the Company as a whole. Employees in Germany remain with the Company for eight years on average. This figure has not changed from the previous year.

Employees (GRI 405-1)		
Shares of employees each as of Dec. 31 (Germany only)	2022	2021
Share of women on the Management Board	0%	0%
Share of women on the Supervisory Board ¹	50%	20%
Share of women in first management level	36% ²	37% ²
Share of women in second management level	25% ²	20% ²
Share of women	21%	22%
Share of men	79%	78%
Number of trainees	39	36
Total workforce (FTE, worldwide)	1,252	1,178

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

2 With regard to the organizational structure of SUSS MicroTec SE

Employee Satisfaction

Our employees are a key success factor in achieving our corporate goals. The satisfaction and well-being of our employees are very important to us. Against the background of population trends in Germany and with high

demand for qualified personnel across all industries, the task of finding and training capable employees and retaining them in the long term is becoming increasingly important. The satisfaction of each employee has a direct impact on the fluctuation rate and loyalty to the company.

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.

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. 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, and these risks must be kept to a minimum.

Objectives and Measures

In order to assess the mood at the Company and give employees ample opportunity to provide feedback to the Company, we defined employee satisfaction as a top HR priority in 2021. In 2022, we began to develop a concept for an employee survey, which we will use in the future to regularly measure employee satisfaction in the company. We also began to develop a program for absence substitution and succession for existing employees. Other employee-related goals are the systematic identification of talent in the Company, which we started this past year. We plan to use this measure to develop a training and development program by the name of the Junior Leadership Program in 2023.

One of our HR objectives is to keep the employee fluctuation rate as low as possible. Employee fluctuation was 10.4 percent in 2022, compared to 7.1 percent in 2021.

The onboarding process for new employees was thoroughly revised in 2020 and is constantly being refined. New colleagues find their way around the Company more quickly and feel warmly accepted. Onboarding is supported by

the appointment of a mentor for new employees. HR processes and procedures continued to be streamlined across the various locations and tirelessly improved and adapted in 2022.

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.

SUSS MicroTec also strives for high standards regarding occupational safety and endeavors to bring the number and severity of workplace accidents (currently excluding commuting accidents) to zero. To protect health and prevent injuries and accidents, training courses and safety briefings are therefore held regularly, in particular to ensure the proper handling of hazardous media. Nevertheless, there were six reportable workplace accidents in Germany in 2022. Overall, the sickness rate at the German sites increased to 6.8 percent in 2022, up from 4.7 percent in the 2021 fiscal year (excluding long-term sickness). The increase was primarily driven by higher rates of colds following the expiration of the COVID-19 measures. Unfortunately, the accident rate did not decrease compared to the previous year.

Key Figures for Occupational Health and Safety/Training (GRI 403-1)

Key figures (Germany only)	2022	2021
Number of workplace accidents	6	6
Accident rate	0.9	0.8
Sickness rate	6.8%	4.7%
Turnover rate	10.4%	7.1%
Training expenses	€ 410 thousand	€ 269 thousand
Number of trainings (virtual)	60	52
Total number of trainings	235	172

Employee Development

Well thought-out, sustainable personnel development and health-promoting design of workplaces are essential for retaining our employees in the long term and attracting new talent. We have grown rapidly 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 want to further develop and promote our employees by continuously improving our training and

further education measures. At our two production sites in Garching and Sternenfels, we train between 10 and 15 new apprentices in technical and commercial professions every year. In total, 39 apprentices were working for the company as of December 31, 2022 (previous year: 36).

Objectives and Measures

We have significantly expanded our university marketing campaign in recent years in order to find new talent. We specifically target universities when recruiting university 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 shows, we also take part in employer workshops, which were increasingly conducted in person again in 2022. The focus of our cooperation with universities is the technical professions. We offer interested applicants a StudiumPLUS program (training and degree course) for mechatronics engineers at the Pforzheim University of Applied Sciences.

In addition, we have continuously increased our budget for training measures over the past years. In the area of training, the number of classroom training sessions increased again in 2022 from 172 to 235, of which 60 were purely virtual (previous year: 52). The return to classroom training,

coupled with the continuation of online training, resulted in a significant increase in training and development measures. Expenditure rose accordingly from €269 thousand to €410 thousand in 2022. For the future, we intend to further expand the proportion of online training courses, as they can in some cases save business trips. In 2022, we have made appropriate preparations to be able to offer a further microsystems technology training course from the 2023 training year. We will offer two additional training positions at our Garching site in the coming year.

Focus Area: Compliance & Social Concerns and Responsible Supply Chain

SUSS MicroTec is aware of its social responsibility. Our strategic decisions and operational activities affect the environment and individuals, particularly employees, as well as suppliers, customers, and other business partners, in a number of ways. We urge all of our employees, officers, and directors 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 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. We expect the same from our partners. There were six potential violations with regard to compliance, human rights, or active or passive corruption in 2022 (previous year: zero). All reports of potential compliance violations were reports from the internal SUSS MicroTec environment. The increase is seen as a positive sign that the compliance management system that was expanded in 2022 is working and that the additional anonymous hotlines are being accepted. Our compliance team examines every report carefully. Actual violations are addressed by taking all necessary measures and appropriate consequences.

Compliance and Human Rights

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. 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 implemented in 2022 can be found on our website. 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.

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.

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). Another option, also for third parties (e.g. suppliers), is to use our confidential whistleblowing hotline (by phone or email) or our confidential whistleblowing email address. This is where our Compliance Officer can be reached. We take these reports seriously and investigate any misconduct in detail. Any retaliation against whistleblowers following a good-faith report will not be tolerated and will be investigated and punished as a separate violation. Every new employee around the world receives a welcome email on their first day of work, which includes our Code of Conduct, among other things. This document provides information on our principles of cooperation, our personal mission as part of society, and rules on our business operations.

We value long-term relationships and mutual respect all 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 approach to ethics and the environment are key for working together with us. We usually carry out audits of

our suppliers. However, these audits were limited in the past fiscal year due to COVID-19 protective measures. Initial audits are carried out for potentially critical new suppliers before a possible order is issued and their creditworthiness and compliance are verified.

Compliance and Combating Corruption and Bribery

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.

The reputation of the SUSS MicroTec Group in the business world is very important to us and is directly influenced by our own behavior in business. 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. Our publicly available Code of Conduct describes how we want to treat our business partners and each other. Values like transparency, honesty, and integrity as well as the personal responsibility of every single one of us are particularly important to us. Accordingly, this Code of Conduct contains minimum standards that apply to the entire workforce of SUSS MicroTec SE and its subsidiaries worldwide. The Company expects the entire workforce, particularly managers, to be good role models and communicate and model the Company principles. One of the purposes of the rules set out in the Code of Conduct is to protect our own employees and at the same time 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 the financial limits within which gifts or invitations from suppliers or customers may be accepted or made.

Compliance and Responsible Supply Chain

Our suppliers are responsive, competitively priced, and continually seek opportunities to provide their products or services in a socially and environmentally responsible manner. Other criteria include continuously high quality and effective and efficient management of business processes. This model ensures a beneficial, stable, and long-term business relationship for all parties involved, that is, for the supplier, for SUSS MicroTec, and for our customers.

Objectives and Measures

Our objectives are, of course, zero tolerance for corruption and bribery, respect for human rights, and prevention of violations of rules and laws. What's important to achieve this is the acceptance of our Code of Conduct by all employees of SUSS MicroTec around the world. This is why all new employees in 2022 received a version of the current Code of Conduct. 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 has been drawn up in English and German that, if necessary, will be adapted to the requirements then applicable once the German Whistleblower Protection Act (HinSchG) comes into force.

Future violations can be reported anonymously using this whistleblower system. In addition, an annual training concept was implemented in February 2022. It is mandatory throughout the Group. The training courses consist of the Compliance (including adherence to our Code of Conduct) and Anti-Corruption modules. At the end of the year, the training completion rate for all employees who joined the Company before September 30, 2022, was 100 percent in both modules and Group-wide. We have thus achieved our target for 2022. This rate was determined for the first time because the online training program was not rolled out until 2022.

As was announced in the previous year, we drew up and published a Business Partner Code of Conduct in 2022. This Code is available in English and German. Among other things, the Business Partner Code of Conduct focuses on legality and working conditions, particularly compliance with human rights, rejection of child labor and forced labor, environmental protection, prevention of active and passive corruption, and fair competition. Various measures were already initiated in the course of 2021 to address persistent problems in the supply chain. The qualification and auditing of further suppliers as second source as well as regular meetings with important suppliers are not only intended

to meet the continuing high demand for our semiconductor equipment and thus optimize our delivery times, but also to underline the application of our Code of Conduct for Business Partners.

The application of the Code of Conduct for Suppliers was evaluated 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, 2022, we covered 36 percent of our purchasing volume following the introduction of the Code of Conduct in October 2022.

A training and continuing education measure for the Supervisory Board took place in 2022. The training was on legal issues relating to the work of the Supervisory Board, as well as on accounting and auditing issues. In 2023, we plan to create a capital market policy that will bring together all of the Company's capital market-related topics in a single document.

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. Accordingly, this aspect is not considered 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. It does not matter to us whether these activities have political, social, or community aims.

Key Figures Overview

ENVIRONMENT KEY FIGURES	2022	2021
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Total	1,157	2,509
Greenhouse Gas Emissions Worldwide (in t CO₂ equiv.)		
Scope 1 – direct emissions	1,450	1,668
Scope 2 – indirect emissions (market-based method)	1,237	2,991
Scope 3 – indirect emissions	157,263	132,763
Total	159,950	137,342
Absolute Energy Consumption by Energy Source, Germany		
Power consumption	4,642	4,351
Gas consumption	1,691	1,809
Heating oil consumption	1,938	2,461
Diesel consumption	967	803

Key Figures Overview

ENVIRONMENT KEY FIGURES	2022	2021
Absolute Energy Consumption by Energy Source, Worldwide		
Power consumption	9,838	9,220
Gas consumption	1,783	1,869
Heating oil consumption	2,438	3,461
Diesel consumption	1,130	991
Relative Energy Consumption by Energy Source, Germany in MWh/€ million sales		
Power consumption	15.5	16.5
Gas consumption	5.7	6.9
Heating oil consumption	6.5	9.3
Diesel consumption	3.2	3.0
Relative Energy Consumption by Energy Source, Worldwide in MWh/€ million sales		
Power consumption	32.9	35.0
Gas consumption	6.0	7.1
Heating oil consumption	8.2	13.1
Diesel consumption	3.8	3.8

EMPLOYEES KEY FIGURES (GERMANY)

	2022	2021
Share of women on the Management Board	0%	0%
Share of women on the Supervisory Board	50%	20%
Share of women in first executive management level (with regard to SÜSS MicroTec SE organization)	36%	37%
Share of women in second executive management level (with regard to SÜSS MicroTec SE organization)	25%	20%
Share of women	21%	22%
Share of men	79%	78%
Number of trainees	39	36
Total workforce (FTE, Germany)	678	666
Total workforce (FTE, worldwide)	1,252	1,178
Different nationalities of employees	39	37
Average age	42	42
Average length of employment with the company	8	8
Turnover rate	10.4%	7.1%

EMPLOYEES KEY FIGURES (GERMANY)

	2022	2021
Occupational Health and Safety and Training (Germany)		
Number of workplace accidents	6	6
Accident rate	0.9	0.8
Sickness rate	6.8%	4.7%
Training expenses	€ 410 thousand	€ 269 thousand
Number of trainings (virtual)	60	52
Total number of trainings	235	172

COMPLIANCE KEY FIGURES

	2022	2021
Number of reported potential compliance violations	6	0
Coverage of purchasing volume by the business partner code of conduct (since 2022)	36%	–

EU Taxonomy

An EU-wide classification system went into effect on January 1, 2022: the EU Taxonomy Regulation. It is the first system of its kind that aims to standardize how economic activities are classified for sustainability purposes. The regulation includes a total of six environmental goals. For the 2022 fiscal year, information is required again on the climate change mitigation and adaptation goals.

The six environmental objectives as defined by the Taxonomy Regulation are:

- 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

We reported the taxonomy-aligned share of sales, CAPEX, and OPEX for the first time for the 2021 fiscal year. In the previous year, only taxonomy eligibility had to be assessed

in accordance with an EU facilitation option. The following describes how the taxonomy-eligible economic activities for fiscal year 2022 were reviewed with regard to their taxonomy alignment, and how the corresponding taxonomy KPIs were subsequently determined in relation to revenue, capital expenditure, and operating expenditure. Due to the interpretation ambiguities that still exist in the context of the Taxonomy Regulation, the following tables and explanations reflect our interpretation. We have no activities in accordance with Delegated Regulation 2022/1214 relating to nuclear energy and fossil gas.

Data Collection

Comprehensive data collection was carried out as part of the first-time application of the EU Taxonomy. 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 analysis carried out in the previous year regarding taxonomy-eligible economic activities in the areas of “climate protection” and “adaptation to climate change” was updated in the reporting year and validated by various Group representatives. There has been no change from the previous year’s assessment with regard to the taxonomy eligibility of economic activities.

After reviewing all relevant business areas, we came to the conclusion that our revenue-related economic activities are not covered under the first two environmental objectives of climate change mitigation and adaptation within the meaning of the Taxonomy Ordinance and are therefore not taxonomy-eligible and not taxonomy-aligned. Consequently, the share of taxonomy-eligible and taxonomy-aligned economic activities in our total revenue of € 299.1 million in the past fiscal year is 0 percent respectively.

Sales

Key Figures EU Taxonomy – Sales 2022

	Substantial contribution criteria				DSNH criteria (Does Not Significantly Harm)									
												Taxonomy-aligned proportion of sales year n	Category (enabling activity)	Category (transitional activity)
Economic activities	Total Sales	Proportion of sales	Climate change mitigation	Climate change adoption	Climate change mitigation	Climate change adoption	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards			
	in € million	in %	in %	in %	y/n	y/n	y/n	y/n	y/n	y/n	y/n	in %	y/n	y/n
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
Sales of environmentally sustainable activities (Taxonomy-aligned)	0	0.0	–	–	–	–	–	–	–	–	–	0	0.0%	0.0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
Sales of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0.0										–		
Total (A.1 + A.2)	0	0.0										0	0.0%	0.0%
B. SALES OF TAXONOMY-NON-ELIGIBLE ACTIVITIES		0.0												
Sales of Taxonomy-non-eligible activities (B)	299.1	100.0												
Total (A + B)	299.1	100.0												

We identified several activities related to the environmental goal of “climate change mitigation” as taxonomy-eligible, related to capital and operating expenditure. 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 protection criteria was not comprehensive enough to allow a conclusion of taxonomy alignment for the 2022 fiscal year. For the identified activities in the area of individual

measures, we must have conducted a climate risk analysis for the affected sites, among other things, which has not been done as of today. We are therefore unable to report taxonomy-aligned figures for either CapEx or OpEx for the 2022 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 adaptation goal; therefore, all values relate to the climate change mitigation goal and are presented in the following two overviews:

Operating Expenses

Key Figures EU Taxonomy – OPEX 2022

Economic activities	Total OPEX	Proportion of opex	Substantial contribution criteria		DSNH criteria (Does Not Significantly Harm)							Taxonomy-aligned proportion of opex year n	Category (enabling activity)	Category (transitional activity)
			Climate change mitigation	Climate change adoption	Climate change mitigation	Climate change adoption	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards			
	in € million	in %	in %	in %	y/n	y/n	y/n	y/n	y/n	y/n	y/n	in %	y/n	y/n
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
Sales of environmentally sustainable activities (Taxonomy-aligned)	0	0.0	-	-	-	-	-	-	-	-	0	0	0.0%	0.0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
➤ 6.4 Operation of devices for personal mobility	11	0.0												
➤ 7.2 Renovation of existing buildings	24	0.1												
➤ 7.3 Installation, maintenance and repair of energy efficient appliances	196	0.7												
➤ 7.4 Installation, maintenance and repair of Charging stations for electric vehicles	12	0.0												

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Key Figures EU Taxonomy – OPEX 2022

Economic activities			Substantial contribution criteria		DSNH criteria (Does Not Significantly Harm)							Taxonomy-aligned proportion of opex year n	Category (enabling activity)	Category (transitional activity)
	Total OPEX	Proportion of opex	Climate change mitigation	Climate change adoption	Climate change mitigation	Climate change adoption	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards			
	in € million	in %	in %	in %	y/n	y/n	y/n	y/n	y/n	y/n	y/n	in %	y/n	y/n
➤ 9.3 Services related to the energy performance of buildings	19	0.1												
OPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	262	0.9										–		
Total (A.1 + A.2)	262	0.9										0	0.0%	0.0%
B. OPEX of Taxonomy-non-eligible activities														
OPEX of Taxonomy-non-eligible activities (B)	27,906	99.1												
Total (A + B)	28,168	100.0												

The share of taxonomy-eligible operating expenditure in 2022 was 0.93 percent of total operating expenditure.

This operating expenditure corresponds to various activities from the climate delegated act (see table).

Capital Expenses

Key Figures EU Taxonomy – CAPEX 2022

Economic activities			Substantial contribu- tion criteria		DSNH criteria (Does Not Significantly Harm)							Taxono- my-aligned proportion of capex year n	Category (enabling activity)	Category (transitional activity)
	Total CAPEX	Proportion of capex	Climate change mitigation	Climate change adoption	Climate change mitigation	Climate change adoption	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards			
	in € million	in %	in %	in %	y/n	y/n	y/n	y/n	y/n	y/n	y/n	in %	y/n	y/n
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
Sales of environmentally sustainable activities (Taxonomy-aligned)	0	0.0	–	–	–	–	–	–	–	–	0	0	0.0%	0.0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
➤ 6.3 Passenger transportation in local and Local transport, passenger motor transport	233	1.8												
➤ 7.3 Installation, maintenance and repair of energy efficient equipment	120	0.9												
➤ 7.4 Installation, maintenance and repair of Charging stations for electric vehicles	58	0.4												

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Key Figures EU Taxonomy – CAPEX 2022

Economic activities			Substantial contribu- tion criteria		DSNH criteria (Does Not Significantly Harm)							Taxono- my-aligned proportion of capex year n	Category (enabling activity)	Category (transitional activity)
	Total CAPEX	Proportion of capex	Climate change mitigation	Climate change adoption	Climate change mitigation	Climate change adoption	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards			
	in € million	in %	in %	in %	y/n	y/n	y/n	y/n	y/n	y/n	y/n	in %	y/n	y/n
➤ 7.5 Installation, maintenance and repair of devices for the measurement, regulation and control of the overall energy efficiency of buildings.	120	0.9												
➤ 7.7 Acquisition and ownership of buildings	4,863	37.1												
CAPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	5,394	41.2										-		
Total (A.1 + A.2)	5,394	41.2										0	0.0%	0.0%
B. CAPEX OF TAXONOMY-NON-ELIGIBLE ACTIVITIES														
CAPEX of Taxonomy-non-eligible activities (B)	7,712	58.8												
Total (A + B)	13,105	100.0												

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, will have a significant impact here. Major expenditure (CapEx) includes building leases in Taiwan that were renewed in 2022. Taxonomy-eligible investments accounted for 41.2 percent of total investments in the Company in the 2022 fiscal year. The share has increased significantly compared with the previous year, as significant amounts from the building leasing business (extension of the lease agreement for the Taiwan building) have been included in accordance with IFRS 16.

GRI CONTENT INDEX

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GRI 102-3	Location of headquarters	25	Management Report; Basics of the Group
GRI 102-4	Location of operations	25	Management Report; Basics of the Group
GRI 102-5	Ownership and legal form	25	Management Report; Basics of the Group and on Disclosures of Takeover Provisions in Accordance With Section 289a of the German Commercial Code (HGB) and Section 315a HGB
GRI 102-6	Markets served	24 ff	Management Report; Basics of the Group
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3.	Ethics and integrity		
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GRI 400	Social concerns		
GRI 401-1	New employee hires and employee turnover	70	
			Accident rate calculated as follows: (number of reportable occupational accidents * 200,000 hours/actual hours worked)
GRI 403-1	Type and rate of injuries, occupational diseases, lost work days, absenteeism, and number of work-related fatalities	70	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	70	Calculation of 1st and 2nd management level relates to SÜSS MicroTec SE
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1 The page numbers in this table refer to the entire Annual Report.