



Anti-Corruption and Bribery Policy

December 31, 2025



Introduction

The Anti-Corruption and Bribery Policy of BE Semiconductor Industries N.V. (“Beside”) outlines key principles and standards of conduct to prevent corruption and bribery and protect Beside’s integrity and reputation. It aims to ensure compliance with applicable laws and ethical standards.

This policy aligns with our Sustainability Policy, Code of Conduct, Code of Ethics for Senior Financial Officers and Supplier Code of Conduct.

The Anti-Corruption and Bribery Policy is approved by the Supervisory Board and is publicly available on the Beside website ([Corporate Governance | Beside](#)). We strive to promote anti-corruption and bribery practices in all aspects of our business, including by referencing our Code of Conduct, the Supplier Code of Conduct, and this Anti-Corruption and Bribery Policy in our suppliers’ agreements and by providing anti-corruption and bribery training to all our employees.

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with legal requirements. Regular internal audits as part of the internal audit plan will be conducted to monitor adherence to this policy. Any updates or changes must be approved by the Supervisory Board.

Following the key principles of this policy, Beside has developed an Anti-Corruption and Bribery Framework which sets guidelines for our operations on detection, prevention, investigation and mitigation of potential corruption and bribery cases. In our Anti-Corruption and Bribery Policy we strive to follow principles of the United Nations Convention against Corruption, the OECD Antibribery Convention, the Criminal Law Convention on Corruption and other relevant regulations.

This policy is periodically reviewed and updated.

Scope of this policy

This policy applies to all employees, directors, officers, contractors, agents, distributors, joint venture partners and any other third parties acting on behalf of Beside, regardless of their location (“Beside Representatives”).

We strive to manage all our operations and activities in compliance with all applicable laws and regulations. If Beside policy conflicts with local regulations in the countries of our operation, the local laws will prevail.

Policy Statement

Beside has a zero-tolerance approach to any form of bribery and corruption. We are committed to conducting our business with integrity, transparency, and fairness, in compliance with all



applicable laws and regulations. Besic requires that all Besic Representatives adhere to the principles of this policy.

This policy provides the strategic view of Besic's management on corruption and bribery issues. The policy cannot describe all circumstances and rules, so every Besic Representative is obliged to use his/her common sense and professional judgement to avoid being involved in corruption and bribery.

The Anti-Corruption and Bribery Framework developed by Besic provides for a set of Anti-Corruption and Bribery definitions and guidelines used in Besic operations globally. Following the Anti-Corruption and Bribery Framework, Besic's Internal Control team conducts internal audits on a periodic basis.

Definitions of Corruption and Bribery

- Bribery: Offering, giving, receiving, or soliciting anything of value as a means to influence the actions of an individual or organization. Anything of value refers to tangible and intangible goods, hospitality, services, gifts, and other items or benefits.
- Corruption: Abuse of entrusted power for private gain, including family, friends or acquaintances.
- Conflict of interest: A situation or behavior in which a Besic Representative has an undisclosed personal interest in a transaction that adversely affects Besic's interest.

Types of Prohibited Corruption and Bribery Conduct include:

- Bribes: No Besic Representative or third party acting on behalf of Besic shall offer, give, solicit, or accept any bribe, whether in the form of cash, gifts, hospitality, or other benefits. This refers to public and private sector bribes involving public officials or governments and private bribes involving commercial sector operators.
- Facilitation payments: All unofficial payments to expedite or secure a routine government action are strictly prohibited.
- Kickbacks: Any form of kickback or illicit payment for favorable treatment or services is forbidden.
- Gifts and hospitality: Gifts and hospitality must be reasonable, proportionate, and not intended to influence business decisions. Besic has developed internally a No-Gift and Limited Entertainment Policy and an Anti-Corruption and Bribery Framework setting acceptable gifts and hospitality values for Besic employees.
- Conflicts of interest: Besic expects Besic Representatives to avoid any conflict of interest and disclose where such conflict might be present or could be perceived. Besic Representatives must disclose potential conflicts of interest and are not permitted to engage in ancillary activities (including certain outside financial interests) without prior permission from Besic in line with the Code of Conduct.



Our commitment to anti-corruption and bribery

Record Keeping

All transactions and expenses must be accurately recorded and supported by appropriate documentation. Records must be maintained according to the legally required period per country and be available for internal audit.

Reporting and Whistleblowing

Employees and other Besi Representatives should report any concerns or suspicions regarding bribery and corruption. Reports can be made anonymously via the Whistleblower Procedure available on our website: [Corporate Governance | Besi](#).

We have also developed a Grievance Procedure to make sure that all concerns related to the working environment, working relations and other topics regarding anti-corruption and bribery are fairly communicated, reviewed and any potential issues are addressed. Any such reporting will be treated as confidential to the extent permitted by law.

Suspected violations will be reviewed and investigated as appropriate and may lead to disciplinary action. The people investigating suspected violations are always separate from the chain of management involved in the matter. Besi strictly prohibits retaliation for good faith reports of suspected misconduct.

Training and Awareness for Employees

We provide anti-corruption and bribery training to all new employees and managers upon their employment. Employees must acknowledge their understanding and compliance with this policy, Besi's Anti-Corruption and Bribery Framework and Besi's Code of Conduct when they join Besi. In addition, we conduct periodic anti-corruption and bribery training for all our employees. This approach ensures that all 'functions-at-risk' are covered by the anti-corruption and bribery training.

Political Contributions and Lobbying

Besi aims to develop its business in a responsible manner for the benefit of all stakeholders. Besi commits to avoid any contributions to candidates or political parties in any of the countries that it operates. We do not contribute political donations and do not have any political influence and lobbying expenditures. We also do not actively participate in any lobbying activities via associations. However, Besi's employees have the right to participate individually in the political process and are allowed to make voluntary contributions of their non-working time and personal resources to support candidates and political parties of their choice.



Charitable contributions or sponsorship

Beside strives to make a positive impact on local communities in the countries of our operation. In case of a charitable donation or sponsoring on behalf of Beside we require to adhere to the following principles:

- Alignment with local law in each country of operations.
- Due diligence and risk assessment to make sure charity serves its purpose.
- Transparency and record keeping.
- Financial control and proper payment methods.
- Adhering to the other principles of this policy.

Engagement with Customers, Suppliers and Other Business Partners

We conduct due diligence of new business partners and suppliers, follow laws and regulations in every country of our operations and we require all our business partners to follow our Code of Conduct and/or Supplier Code of Conduct. This is also reflected in our responsible procurement initiatives.

Payments which we make to business partners are proper, legal, and reasonable in nature and the value of the transactions corresponds to the goods or services provided to Beside. It is prohibited to engage or pay to any third party on behalf of Beside if it is known or suspected that doing so might result in unethical conduct that would violate this policy or applicable anti-corruption laws.

Our responsibility

Beside Representatives must comply with this policy, report any suspected violations through the Whistleblower Procedure, and participate in anti-corruption and bribery training sessions.

In case of suspicions of corruption and bribery, employees should inform their managers or HR managers of any suspected cases. In case employees don't feel comfortable doing so, they should use the Whistleblower Procedure to report any suspected cases anonymously.

Beside management must comply with this policy and is responsible for ensuring this policy is communicated within their departments. Managers should report any suspicions of bribery and corruption to the Internal Control team and escalate to higher management. The Board of Management is updated on any violations with regards to this policy and the Anti-Corruption and Bribery Framework on a quarterly basis, and the Supervisory Board is informed twice a year. If there are any violations that took place, key outcomes of the investigation are presented within these updates to both the Board of Management and Supervisory Board.

Consequences of Non-Compliance

Violation of this policy may lead to significant reputational damage for Beside, Beside Representatives including employees and business partners. With regard to Beside



Representatives, including employees, it may result in disciplinary action, including termination of employment, and may also lead to civil, administrative or criminal prosecution.

In case of confirmed violations of law, Besi may report the violation to relevant authorities, such as the police or regulatory authorities, in order to comply with relevant laws or regulations.