



Global Tax Policy

December 31, 2025



Introduction

BE Semiconductor Industries N.V. (“Beside”) is engaged in one line of business: the development, manufacturing, marketing, sales and service of semiconductor assembly equipment for the global semiconductor and electronics industries.

Beside regards payment and collecting of taxes as an integral part of its business and as an important contribution to society. Beside’s attitude to taxation aligns with its Sustainability Policy, available on www.beside.com.

A clarification of what this means in practice for Beside, is set out by the following principles.

1. Our approach to tax risk management and governance

Beside is committed to pay taxes timely and in accordance with all applicable laws and regulations. Intra-group transactions are entered into on an arm’s length basis and adhere to the guidelines issued by the Organization for Economic Co-operation and Development (“OECD”). Beside strives to comply with the letter and spirit of applicable tax laws and regulations.

Beside has controls and procedures in place, including oversight, to manage its tax risks. These risk management and governance arrangements are embedded in the Beside Internal Business Framework. Beside ensures it has the appropriate tax knowledge in-house to deal with its tax affairs, supplementing this with external advice where appropriate. Beside monitors new and developing tax legislation, ensures appropriate training is provided to its staff, adapts procedures and processes to comply with changes, and reviews taxation in relation to sustainability.

2. Attitude to tax planning and tax risk

Beside seeks a competitive, stable, sustainable, transparent and explainable effective corporate tax rate and will - when possible - optimize the tax efficiency of its corporate structure. However, any optimization will only be based on opportunities provided by law or case law and any tax planning will be discussed upfront with the relevant tax authorities. However, in doing so, due consideration needs to be given to Beside’s legitimate interests, reputation and corporate social responsibility.

Beside has a low risk appetite in relation to tax matters and does not use artificial tax structures in tax haven jurisdictions as defined by the OECD to avoid taxes or undertake transactions whose sole purpose is to create an abusive tax result. Tax should follow business, and profits are therefore allocated to the countries in which business value is created. This means that taxes are paid where factual economic activities are executed and that transactions should have a business rationale.

3. Relationship with tax authorities

Wherever Beside operates, Beside seeks to establish and maintain an open and constructive dialogue with tax authorities and other government bodies, based on the disclosure of all



relevant facts and circumstances. If necessary, Besic discusses important fiscal aspects with the tax authorities upfront.

4. Board Ownership and Oversight

This tax policy is approved and owned by the Board of Management of Besic. The scope of the Tax Policy governs Besic and its subsidiaries in which it has controlling interest.