



Human Rights Policy

December 31, 2025



Introduction

BE Semiconductor Industries N.V. (“Beside”) is committed to respecting and promoting human rights in all aspects of our business operations. This Human Rights Policy outlines our commitment to uphold fundamental human principles as set forth in the UN Guiding Principles on Business and Human Rights and we are committed to the International Bill of Human Rights. We believe that respecting human rights is integral to our values and essential for the sustainable success of our business.

Beside’s Human Rights policy follows provisions of the key international human rights standards such as:

- ILO Declaration on Fundamental Principles and Rights at Work, and
- the UN Declaration of Human Rights
- the UN Global Compact
- OECD Guidelines for Multinational Enterprises
- the UN Women’s Empowerment Principles
- UNICEF’s Children’s Rights and Business Principles
- the UN International Convention on the Protection of the Rights of all Migrant Workers and Members of Their Families.

Following the international human rights regulations and standards, we also aim to pay attention to the local laws and relevant jurisdictions in the countries of our operations and supply chain.

Scope

This policy applies to all employees working for Beside, including those provided by agencies, and management in our company, as well as to our subsidiaries, affiliates, and any third parties acting on behalf of our company. We also expect our suppliers, contractors, and business partners to uphold similar principles and monitor any human rights topics relevant to their business.

Beside’s Human Rights Policy aligns with our Sustainability Policy, setting a foundation for Beside management across the environmental, social and governance aspects of our business related to both our operations and our value chain. The Policy also sets out a roadmap and initiatives towards effectively and responsibly managing the material human rights impacts in our value chain. The Human Rights Policy also complements our Beside Code of Conduct and Supplier Code of Conduct based on the Responsible Business Alliance (RBA) Code of Conduct.

Key Policy Principles

Inclusion and diversity

Beside celebrates diversity and fosters inclusiveness in the organization, encouraging different opinions and thinking, and striving to attract and retain highly qualified personnel with a broad range of skill sets and experience in the workplace environment. Our commitment to inclusion and diversity is reflected in our core values, as described in our Inclusion and Diversity Policy and



Code of Conduct, both of which can be found on our website: [Corporate Governance | Besi](#). We promote an open culture in which we respect each other's opinion and feel free to discuss our concerns and to give and receive feedback. We strive to ensure that all employment decisions are made on a non-discriminatory basis in accordance with applicable law, and otherwise adhering to the legislation and regulations relevant to Besi in all locations where the Company operates and conducts business.

We nurture an environment that promotes inclusivity and fairness, where individuals are encouraged to voice their ideas freely, leading to shared perspectives and the creation of innovative solutions. We aim to create a culture in which every employee feels valued and respected, including people from groups at particular risk of vulnerability, such as disabled people, persons with serious illnesses and other vulnerable groups, ensuring equal opportunities for employees regardless of identity. This approach ultimately adds value not only for our customers and shareholders but also for our employees.

Non-Discrimination and Equality

Besi commits to treating all individuals fairly and without discrimination on the grounds of race, color, sex, gender identity, age, national extraction, social origin, religion, disability, sexual orientation, political opinion or any other status protected by law. We do not accept any kind of discrimination.

Freedom of Association and Collective Bargaining

Besi respects the rights of employees working for Besi, including those provided by agencies to freely associate, join trade unions, and engage in collective bargaining, in accordance with applicable laws.

Across all our operations we encourage our employees and/or their representatives to openly communicate and share ideas and concerns related to working conditions and management practices without fear of discrimination, retaliation, intimidation or harassment. Through the Supplier Code of Conduct and responsible procurement we also encourage our suppliers to nurture freedom of association and collective bargaining in their companies.

Safe and Healthy Working Conditions

We provide a safe and healthy work environment and continuously work to prevent accidents and injuries.

Employee health and safety is a non-negotiable condition of our business. We aim to implement ISO 45001 international health and safety standards through all our operations, setting management objectives and ensuring these commitments are applied at the facility-level to all employees. We attempt to prevent any incidents and injuries, regardless of severity, in our entire operations and supply chain, including contractors. Besi will continue to focus on the implementation of Occupational Health and Safety standards and external certifications in our operations and in the supply chain.



Prohibition of Forced and Child Labor

We strictly prohibit human trafficking and the use of forced, bonded, or child labor in any of our operations and business activities. Our organization adheres to the minimum age requirements as established by the ILO (International Labor Organization) and local regulations in each country. Besic does not employ under the age of 15 or under the age of completing compulsory education, or under the minimum age corresponding to the local regulations. Besic ensures that each worker has their age verified via passport checks and that for young workers who meet the legal working age, we aim to ensure that their work is appropriate to their age and that they receive adequate and specific instructions and training. We implemented the Whistleblower Procedure and Grievance Procedure to identify any potential issues related to human trafficking and the use of forced and child labor. We strive to collaborate with suppliers to address any adverse impacts on children's rights if we should identify child labor risks in our supply chain.

Anti-Harassment and Violence

Besic does not tolerate harassment or violence. We maintain a workplace free from harassment, exploitation, abuse, and violence.

We have implemented the Whistleblower Procedure and the Grievance Procedure to identify and prevent any form of harassment and violence in our operations and in our value chain.

Fair Wages and Benefits

We believe that every employee deserves to be compensated justly for their work and to receive benefits that support their well-being and security. We ensure that wages paid meet or exceed legal standards in each country of our operations and are comparable with industry benchmarks. Additionally, we provide employees with all legally mandated benefits.

Work-life balance

We comply with applicable laws and industry standards in the countries of our operations regarding work hours, overtime, and rest periods. We aim to implement best practices that acknowledge and support employees in achieving a balance between family and work considering their age, lifestyle, etc.

Conflict minerals

Besic is committed to a conflict-free sourcing initiative for the responsible sourcing of materials in its supply chain and supports international efforts in this regard. The requirement for suppliers to comply with our conflict-free policy is included in the Conflict Minerals Policy, Supplier Code of Conduct and is a part of our sustainable procurement initiative including the condition for suppliers to follow the requirements of the Responsible Minerals Initiative.

Stakeholder Engagement

We aim to engage with stakeholders, including employees, customers, suppliers and investors to promote human rights awareness and to collaborate on initiatives that advance human rights. We



strive to engage stakeholders in the discussion on human rights related risks as early as possible and provide them with the channels to raise concerns through our Whistleblower Procedure and our Grievance Procedure, both of which can be found on our website: [Corporate Governance | Besi](#).

Human rights governance

This Human Rights Policy has been approved by Besi's Supervisory Board.

Our human rights governance is managed by the Board of Management and supported by the Management Team. The Besi's Board of Management and Besi's Management Team oversee all human rights related matters and review any human rights related topics during the monthly Management Team meetings. This structure ensures strategic oversight and comprehensive governance of human rights related topics within Besi.

Implementation and Accountability

Training and Awareness

We provide regular training to our employees on human rights issues and our commitments under this policy. We also encourage our business partners and suppliers to participate in similar training programs.

Monitoring and Reporting

We regularly monitor our operations, our business partners and suppliers for compliance with this policy. We investigate all reported concerns and take appropriate actions.

We acknowledge the importance of accessible grievance mechanisms and remediation. We have implemented a Whistleblower Procedure and a Grievance Procedure, both of which can be found on our website: [Corporate Governance | Besi](#), available to any stakeholders to report about any potential human rights violations. All reported concerns are reviewed and we take appropriate action on each report.

Any person reporting through our Whistleblower Procedure and Grievance Procedure has the option to remain anonymous. It is prohibited for all Besi staff to attempt to determine the identity of a whistleblower. Following the recommendations of the UN Guiding Principles on Business and Human Rights, our Grievance Procedure is publicly available not only for employees but also for all other affected stakeholders such as workers in our value chain and other individuals whose rights may be impacted by Besi's business, as well as for the other stakeholders such as human rights NGOs, representatives of trade unions and works councils. Refer to the Grievance Procedure on our website if you would like to submit any complaint.

Similarly, Besi prohibits all retaliation of any type against a whistleblower who has brought forward a concern in good faith.



Due diligence and remediations

Besi is committed to using any leverage it may have to identify and mitigate potential negative human rights impacts in its operations and in the supply chain. In accordance with the UN Guiding Principles on Business and Human Rights and OECD Due Diligence Guidance for Responsible Business Conduct, we aim to implement responsible business conduct into policies and procedures, identify and assess potential human rights issues, prevent human rights issues or implement mitigation measures, track efficiency of the mitigation measures and be transparent in communication of any issues related to human rights.

For employees, Besi has implemented corporate policies and procedures to adequately protect their human rights. We regularly conduct Employee Engagement Surveys to identify potential issues. Employees are also provided access to the Grievance Procedure and Whistleblower Procedure.

Due to size and geographical footprint, our supply chain has a relatively higher probability of human rights issues than the company's downstream value chain. For our suppliers we manage risks throughout our business relationships by carrying out a systematic audit of our suppliers' policies, practices, and performance. Our suppliers are expected to meet the requirements of the Supplier Code of Conduct which is based on the Responsible Business Alliance requirements. We conduct responsible procurement to make sure the suppliers are well informed about Besi's standards related to human rights. Our responsible procurement programs include the engagement, assessment, right to audit and obligation to remedy critical non-compliances. We regularly conduct suppliers' assessments to identify any sustainability related and human rights related issues. Each year we engage with our key suppliers including training them in terms of "Supplier Days" to keep them up to date with our sustainability requirements.

We commit to provide appropriate forms of remediation in cases where Besi has directly caused or contributed to negative human rights impact.

Continuous Improvement

We regularly review and update this policy to reflect new insights, changing circumstances, and evolving best practices. We are committed to working on the continuous improvement of our human rights governance and due diligence practices to tailor our approach to the concerns of our stakeholders, the specifics of our industry, and international and local regulations. We expect the same commitment to the continuous improvement from our employees, suppliers and other stakeholders.

This policy is reviewed annually and updated as necessary to ensure its relevance and effectiveness in promoting and protecting human rights.

Communication

This Human Rights Policy is communicated to all employees and stakeholders and is publicly available on our company website: [Corporate Governance | Besi](#).



This policy is periodically reviewed and updated.