



SASB and GRI Reference Tables 2024

SASB and GRI Reference Tables 2024

BE Semiconductor Industries N.V. (“Besi” or “the Company”) has prepared its Sustainability Statement 2024 in accordance with the European Sustainability Reporting Standards (“ESRS”) as adopted by the European Commission. To maintain consistency with the initiatives we have been reporting on since 2021, we believe it is important to publish SASB and GRI Reference Tables though such information is not required by the current reporting framework.

In the tables below, reference is made to the Annual Report 2024, which can be downloaded at www.besi.com/investor-relations/financial-reports-and-publications/financial-reports/.

Further reference is made to the Sustainability policy, Human Rights policy, Code of Conduct, Whistleblower procedure, Supplier Code of Conduct and Global Tax policy, all available at www.besi.com/investor-relations/corporate-governance/.

SASB Reference table and GRI Reference Table 2024 can be downloaded at <https://www.besi.com/investor-relations/financial-reports-and-publications/esg-reports/>.

SASB Reference Table 2024

Sustainability Accounting Standards Board (SASB) Alignment

Topic	Accounting Metrics	Code	Disclosure	Disclosure Location
Greenhouse Gas Emissions	(1) Gross global Scope 1 emissions and (2) Amount of total emissions from perfluorinated compounds	TC-SC-110a.1	(1) Scope 1: 165 tCO ₂ eq (Metric Tonnes CO ₂ eq) (2) Besi does not have emissions from perfluorinated compounds. In the context of Besi’s operations, Scope 1 emissions include emissions related to the use of fuels (natural gas, gasoline and diesel).	Annual Report 2024, page 74 Scope 1 emissions; page 91, GHG Emissions table
Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TC-SC-110a.2	The Climate Transition Plan outlines our roadmap for investment in climate impact reduction and the implementation of energy efficiency and renewable energy projects throughout Besi’s operations. 62% reduction target in Scope 1 & 2 emissions by 2024 was set in 2022 and relative to a 2021 baseline year. Net zero Scope 1 & 2 emissions target by 2030 was set in 2023 and based on the progress the Company made toward reaching 2024 target.	Annual Report 2024, page 75, Climate Transition Plan
Energy Management in Manufacturing	(1) Total energy consumed, (2) Percentage grid electricity, and (3) Percentage renewable	TC-SC-130a.1	(1) 80,102.6 GJ energy consumed (2) 72,299.6 GJ grid electricity consumed, 90.3% of total energy consumption (3) 93% renewable energy utilized globally	Annual Report 2024, page 88, Energy use and renewable energy; page 90, Energy Consumption and Mix table
Water Management	(1) Total water withdrawn, and (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	TC-SC-140a.1	Besi used 29.8 million liters of fresh water in its operations in 2024, of which approximately 86% was utilized in our Asian production operations. Virtually all water used in our operations is discharged back into local water systems. As a result, our net usage is limited. We do not operate in any regions with a high or very high water risk as defined by the World Resources Institute.	N/A
Waste Management	(1) Amount of hazardous waste from manufacturing, and (2) Percentage recycled	TC-SC-150a.1	(1) 17.5 tons (2) 61% (hazardous waste recycled or diverted from disposal by other operations)	N/A
Employee Health & Safety	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	TC-SC-320a.1	In general, incidents are few as our production facilities are predominantly clean and safe environments with no heavy chemicals present. All Besi production and R&D sites have quality, environmental, health and safety (“QEHS”) officers and committees and a health and safety management structure. Our facilities in Austria, China, Malaysia, Singapore, Switzerland and our Meco facility in the Netherlands are ISO 45001 compliant. In total, 89% of our employees were covered by a Health and Safety standard as of December 31, 2024.	Annual Report 2024, page 110, Health and Safety
Employee Health & Safety	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	TC-SC-320a.2	There were no legal proceedings related to health and safety incidents in 2024.	Annual Report 2024, page 110, Health and Safety

Recruiting & Managing a Global & Skilled Workforce	Percentage of employees that are (1) foreign nationals and (2) located offshore	TC-SC-330a.1	(1) Besi is a global company with headquarters in Duiven, the Netherlands. We operate eight facilities in Asia and Europe for development and production activities as well as 13 sales and service offices across Europe, Asia and North America. We employed a total staff of 1878 people (1,812 fixed employees as per FTE) as of December 31, 2024, of whom approximately 68% were based in Asia and 32% were based in Europe and North America. Based on the foreign nationals per facility we have determined this metric at 12.7% for Besi as a whole. However, we do not believe that disclosing a single percentage of foreign nationals is a useful metric for our business. We also collect the data on local managers share (90% in 2024) and disclose additional metrics, such as training hours, performance and development reviews. In our view the combination of these metrics is more effective for assessing this aspect. (2) less than 1%.	Annual Report 2024, page 56 Our products and services; page 107, Employee engagement and career development; page 110, Training and skills development
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	TC-SC-410a.1	We provide disclosure on our approach to responsible supply chain. We seek to align our operations and supply chain with the Restriction of Hazardous Substances ("RoHS") directive which also addresses IEC 62474 declarable substances. In 2024 percentage of purchase volume compliant with RoHS directive was 94 %. Further Besi has a Conflicts Minerals policy in place.	Annual Report 2024, page 112, Policies related to value chain workers
Product Lifecycle Management	Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops	TC-SC-410a.2	Besi does not disclose single percentages for these product categories, given that we are engaged in the development, production, marketing and sales of back-end equipment for the semiconductor industry and not in the actual manufacturing of processors.	N/A
Materials Sourcing	Description of the management of risks associated with the use of critical materials	TC-SC-440a.1	Besi discloses its risk management process in which we have identified the following risk: Potential and actual negative impacts on sustainability matters such as human rights, working conditions and health and safety in Besi's supply chain could adversely impact its reputation, supply of critical materials and its liabilities. Besi's risk management framework seeks to identify and control potential risks and events which may affect our strategy, continuity, business and performance. Sustainability-related risks are included in Besi's overall risk management framework and managed alongside other business risks.	Annual Report 2024, page 68 Risk management
IP Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TC-SC-520a.1	There were no legal proceedings associated with anti-competitive behavior during the last five years.	Annual Report 2024, page 122, Metrics and targets
Total production	The entity shall disclose total production from its own manufacturing facilities and those with which it contracts for manufacturing services. For semiconductor equipment manufacturers the total production shall be reported on a per unit basis. For semiconductor device manufacturers the total production shall be reported consistent with International SEMATECH Manufacturing Initiative's Semiconductor Key Environment Performance Indicators Guidance, Technology Transfer #09125069A-ENG.	TC-SC-000.A	Besi's total production amounted to 806 machines.	N/A
Percentage of production from owned facilities	Percentage of production from owned facilities	TC-SC-000.B	100% of the production is of our own facilities.	N/A

GRI Reference Table 2024

GRI content index

Statement of use	BE Semiconductor Industries N.V. has reported the information cited in this GRI content index for the period January 1, 2024 - December 31, 2024 with reference to the GRI Standards.
GRI used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	Section/remark	Page
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report 2024	Corporate Information	247
	2-2 Entities included in the organization's sustainability reporting	Annual Report 2024	Financial Statements 2024 - Notes to the Consolidated Financial Statements - Principles of Consolidation	192-193
			Sustainability Statement - Basis for preparation of Sustainability Statement	55
	2-3 Reporting period, frequency and contact point	Annual Report 2024	The Sustainability Statement covering the period January 1, 2024 - December 31, 2024 is included in the Annual Report 2024: Sustainability Statement - Basis for preparation of Sustainability Statement. For questions on this report, please contact our Investor Relations, for contact details see https://www.besi.com/investor-relations/	54
	2-4 Restatements of information	Annual Report 2024	Sustainability Statement - Basis for preparation of Sustainability Statement	54
	2-5 External assurance	Annual Report 2024	Sustainability Statement - Limited assurance report of the independent auditor on the Sustainability Statement	255
	2-6 Activities, value chain and other business relationships	Annual Report 2024	Company Profile	4
			Sustainability statement - Basis for preparation of Sustainability Statement - General basis for preparation, Strategy, business model and value chain.	54, 56
	2-7 Employees	Annual Report 2024	Sustainability Statement - Employee characteristics	108
	2-8 Workers who are not employees	Annual Report 2024	Sustainability Statement - Non-employee characteristics	109
	2-9 Governance structure and composition	Annual Report 2024	Corporate Governance	157
	2-10 Nomination and selection of the highest governance body	Annual Report 2024	Sustainability Statement - Governance of sustainability	69
	2-11 Chair of the highest governance body	Annual Report 2024	Corporate Governance	158
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report 2024	Sustainability Statement - Governance of sustainability	69
	2-13 Delegation of responsibility for managing impacts	Annual Report 2024	Sustainability Statement - Governance of sustainability	69
	2-14 Role of the highest governance body in sustainability reporting	Annual Report 2024	Sustainability Statement - Governance of sustainability	69
	2-15 Conflicts of interest	Annual Report 2024	Corporate Governance - Conflicts of interest - members of the Board of Management	158
			Corporate Governance - Conflicts of interest - members of the Supervisory Board	159
	2-16 Communication of critical concerns	Annual Report 2024	Report of the Supervisory Board - Supervisory Board meeting topics	181
2-17 Collective knowledge of the highest governance body	Annual Report 2024	Board of Management, Supervisory Board and Technology Advisory Board Members	185	
2-18 Evaluation of the performance of the highest governance body	Annual Report 2024	Report of the Supervisory Board - Supervisory Board meeting topics	181	
2-19 Remuneration policies	Annual Report 2024	Remuneration Report - Remuneration Policy 2024	165-167	

	2-20 Process to determine remuneration	Annual Report 2024	Remuneration Report - Application of the Remuneration Policy in 2024	167-168
	2-21 Annual total compensation ratio	Annual Report 2024	Remuneration Report - Remuneration of the Board of Management	176-177
	2-22 Statement on sustainable development strategy	Annual Report 2024 Sustainability policy	Sustainability Statement - Sustainability strategy https://www.besi.com/investor-relations/corporate-governance/	59
	2-23 Policy commitments	Annual Report 2024	Sustainability Statement - Climate change-related policies Sustainability Statement - Policies related to own workforce Sustainability Statement - Policies related to value chain workers Sustainability Statement - Policies related to business conduct	84 99 112 118
	2-24 Embedding policy commitments	Annual Report 2024	Sustainability Statement - Climate change-related policies Sustainability Statement - Policies related to own workforce Sustainability Statement - Policies related to value chain workers Sustainability Statement - Policies related to business conduct	84 99 112 118
	2-25 Processes to remediate negative impacts	Annual Report 2024 Code of Conduct Whistleblower procedure Supplier Code of Conduct Sustainability policy	Sustainability Statement - Climate change-related policies Sustainability Statement - Policies related to business conduct https://www.besi.com/investor-relations/corporate-governance/	84 118
	2-26 Mechanisms for seeking advice and raising concerns	Annual Report 2024 Code of Conduct Whistleblower procedure Supplier Code of Conduct	Sustainability Statement - Policies related to business conduct https://www.besi.com/investor-relations/corporate-governance/	118
	2-27 Compliance with laws and regulations	Annual Report 2024	Risk Management - Risk appetite / Legal and compliance risks There were no significant instances of non-compliance with laws and regulations during the reporting period.	136 149-150
	2-28 Membership associations	N/A	We do not participate in a significant role in industry associations, other membership associations, and national or international advocacy organizations.	N/A
	2-29 Approach to stakeholder engagement	Annual Report 2024	Sustainability Statement - Stakeholder engagement	60
	2-30 Collective bargaining agreements	Annual Report 2024 Human Rights policy	Sustainability Statement - Human Rights policy https://www.besi.com/investor-relations/corporate-governance/	100
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual Report 2024	Sustainability Statement - Description of the process to identify and assess material impacts, risks and opportunities	63
	3-2 List of material topics	Annual Report 2024	Sustainability Statement - Double Materiality Assessment	65-66
	3-3 Management of material topics	Annual Report 2024	Sustainability Statement - Material impacts, risks and opportunities and their interaction with strategy and business model	66
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report 2024	Financial Statements 2024 - Consolidated Statement of Operations	189
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report 2024	Risks and Risk Management - Sustainability risks	148-149
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report 2024	Financial Statements 2024 - Notes to the Consolidated Financial Statements - Employee benefits	200
	201-4 Financial assistance received from government	N/A	Research and development subsidies and credits available to offset research and development expenses were € 10.5 million in 2024. R&D grants have been received from the EU, from the Österreichische Forschungsförderung-gesellschaft and from local governments.	N/A

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annual Report 2024 Supplier Code of Conduct	Sustainability Statement - Pay gap and total remuneration Supplier Code of Conduct: Wages and benefits https://www.besi.com/investor-relations/corporate-governance/	110
	202-2 Proportion of senior management hired from the local community	Annual Report 2024	90% of managers are hired locally. Sustainability Statement - Diversity and inclusion Letter to Stakeholders - Progress achieved in advancing Besi's sustainability strategy	106 18
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	N/A	Infrastructure investments and services supported is not applicable	N/A
	203-2 Significant indirect economic impacts	N/A	Indirect economic performance is not determined to be a material subject.	N/A
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Annual Report 2024	Sustainability Statement - Workers in the value chain actions and resources Most of our material related purchasing volume is sourced in Asia.	115
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report 2024	Risk Management - Operational risks / Legal and Compliance risks Sustainability Statement - Double Materiality Assessment	141-145, 149-150 63
	205-2 Communication and training about anticorruption policies and procedures	Annual Report 2024 Anti-Corruption and Bribery policy Supplier Code of Conduct	Sustainability Statement - Anti-Corruption and Bribery policy Training provided to all employees https://www.besi.com/investor-relations/corporate-governance/	121-122
	205-3 Confirmed incidents of corruption and actions taken	Annual Report 2024	In 2024, there were no reported incidents of corruption, no convictions or fines for violation of anti-corruption and anti-bribery laws and no actual violations or penalties. Sustainability Statement - Prevention and detection of corruption and bribery	122
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, antitrust, and monopoly practices	Annual Report 2024	In 2024 there were no such legal proceedings Sustainability Statement - Code of Conduct	122
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report 2024 Global Tax policy	Sustainability Statement - Besi's long-term Sustainable value creation model https://www.besi.com/investor-relations/corporate-governance/	57
	207-2 Tax governance, control, and risk management	Global Tax policy	https://www.besi.com/investor-relations/corporate-governance/	57
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2024 Global Tax policy	Sustainability Statement - Stakeholder engagement https://www.besi.com/investor-relations/corporate-governance/	57
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Annual Report 2024	Sustainability Statement - Energy consumption and mix The 2024 fuel consumption of 1.4 GWh consists of: - Gas 0.65 GWh (non-renewable) - Gasoline 0.04 GWh (non-renewable) - Diesel 0.08 GWh (non-renewable) - Heating and Cooling 0.67 GWh (of which 77% sustainably generated by the waste incineration facility) Within the 2024 electricity consumption of 20.7 GWh, 0.6 GWh relates to self-generated solar power. The data on the energy consumption is derived from meter readings and/or invoices from suppliers. In case the energy consumption is included in the rent an estimate is made of Besi's share in the total energy consumption of the building. Fuels lower heating value is used to convert the energy usage into GWh.	90
	302-3 Energy intensity	Annual Report 2024	Sustainability Statement - Energy consumption and mix	90

	302-4 Reduction of energy consumption	Annual Report 2024	Sustainability Statement - Progress against targets / Energy consumption and mix Although total energy consumption increased from 21,758 MWh in 2023 to 22,172 MWh in 2024, our energy intensity decreased by 5% and fossil energy consumption decreased by 79%.	88, 90
	302-5 Reductions in energy requirements of products and services	Annual Report 2024	Sustainability Statement - Climate transition plan / Climate change actions and resources	77-78 84-86
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Annual Report 2024	Sustainability Statement - Double Materiality Assessment Water was not determined material based on Double Materiality Assessment therefore the water topic was not included in the Annual Report 2024.	63
	303-3 Water withdrawal	N/A	Water withdrawal – 29,849 m3 (including 644 m ³ of groundwater).	N/A
	303-4 Water discharge	N/A	Water discharge – 29,849 m ³ .	N/A
	303-5 Water consumption	N/A	Virtually all of our water used is discharged back to the utility systems.	N/A
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Annual Report 2024	Sustainability Statement - Gross Scopes 1, 2, 3 and total GHG emissions Scope 1: 165 tCO ₂ eq.	90-91
	305-2 Energy indirect (Scope 2) GHG emissions	Annual Report 2024	Sustainability Statement - Gross Scopes 1, 2, 3 and total GHG emissions Scope 2: 184 tCO ₂ eq (market based).	90-91
	305-3 Other indirect (Scope 3) GHG emissions	Annual Report 2024	Sustainability Statement - Gross Scopes 1, 2, 3 and total GHG emissions Scope 3: 242,920 tCO ₂ eq.	90-91
	305-4 GHG emissions intensity	Annual Report 2024	Sustainability Statement - Gross Scopes 1, 2, 3 and total GHG emissions Total GHG emissions per net revenue (market-based): 400 tCO ₂ eq/€ million revenue.	90-91
	305-5 Reduction of GHG emissions	Annual Report 2024	Sustainability Statement - Climate Transition Plan	75-80
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Annual Report 2024	Sustainability Statement - Gross Scopes 1, 2, 3 and total GHG emissions Waste was not determined material topic based on Double Materiality Assessment therefore waste data was not included in the Annual Report 2024.	90-91
	306-3 Waste generated	N/A	Hazardous waste amount - 17.54 Tonnes. Non-hazardous waste amount - 232.30 Tonnes.	N/A
	306-4 Waste diverted from disposal	SASB Reference Table 2024	The percentage of hazardous waste diverted from disposal amounts to 61%. See the SASB Reference Table 2024 for the disclosure of the recycling percentage for hazardous waste. The percentage of non-hazardous waste diverted from disposal amounts to 39%.	N/A
	306-5 Waste directed to disposal	N/A	Hazardous waste directed to disposal amounts to 6.87 Tonnes. Non-hazardous waste directed to disposal amounts to 140.96 Tonnes.	N/A
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual Report 2024	Sustainability Statement - Workers in the value chain actions and resources.	115-118
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual Report 2024	Sustainability Statement - Workers in the value chain actions and resources Besi conducts quarterly supplier reviews and follow-ups. In addition, we regularly conduct performance assessments and key supplier audits, engage suppliers to respond to the RBA Self-Assessment Questionnaire to help identify their social, environmental and human rights related activities and risks in our supply chain.	115-118
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annual Report 2024	Sustainability Statement - Employee characteristics.	108

	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report 2025	Sustainability Statement - Social protection.	109
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Annual Report 2024	Sustainability Statement - Social Besi is committed to being a good employer and promoting a workplace culture supporting the achievement of its business and sustainability objectives. We comply with all applicable employment laws and regulations in the countries in which we operate.	98
			Risk Management - Risk appetite Besi strives to be fully compliant with its Code of Conduct and all applicable national and international laws and regulations in the markets and jurisdictions in which it operates. Besi seeks to comply with all environmental and labor laws and uses its best efforts to comply with best practice standards in the jurisdictions in which Besi operates. For the minimum notice periods regarding operational changes Besi follows local labor laws.	136
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Annual Report 2024	Sustainability Statement - Progress against targets - Health and safety Sustainability Statement - Metrics - Health and safety	107 110
	403-2 Hazard identification, risk assessment, and incident investigation	Annual Report 2024	Sustainability Statement - Metrics - Health and safety	110
	403-3 Occupational health services	Annual Report 2024	Sustainability Statement - Metrics - Health and safety	110
	403-4 Worker participation, consultation, and communication on occupational health and safety	Annual Report 2024	Sustainability Statement - Metrics - Health and safety Sustainability Statement - Employee engagement	110 100
	403-5 Worker training on occupational health and safety	Annual Report 2024	Sustainability Statement - Metrics - Health and safety	110
	403-6 Promotion of worker health	Annual Report 2024	Sustainability Statement - Metrics - Health and safety Sustainability Statement - Double Materiality Assessment	110 63
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report 2024	Sustainability Statement - Metrics - Health and safety Sustainability Statement - Workers in the value chain actions and resources	110 114
	403-8 Workers covered by an occupational health and safety management system	Annual Report 2024	Sustainability Statement - Metrics - Health and safety	110
	403-9 Work-related injuries	Annual Report 2024	Sustainability Statement - Progress against targets - Health and safety Sustainability Statement - Metrics - Health and safety	107 110
	403-10 Work-related ill health	N/A	Sustainability Statement - Metrics - Health and safety There was not a work-related ill health case reported in 2024. In addition, there were no legal proceedings related to health and safety incidents in 2024.	110
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Annual Report 2024	Sustainability Statement - Progress against targets - Employee engagement and career development	107
			Sustainability Statement-Metrics - Training and skills development Breakdown per gender: - 31 average hours of training per male employee - 27 average hours of training per female employee	110
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report 2024	Sustainability Statement - Training and skills development	110
404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report 2024	Sustainability Statement - Training and skills development	110	

GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annual Report 2024	Report of the Supervisory Board - Composition and diversity Board of Management, Supervisory Board and Technology Advisory Board Members	180 185
		Diversity and Inclusion policy	Corporate Governance - Diversity and inclusion.	159
			Sustainability Statement - Governance of sustainability	69
			Diversity and Inclusion policy - Diversity, Inclusion, Board of Management and Supervisory Board https://www.besi.com/investor-relations/corporate-governance/	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Annual Report 2024	Sustainability Statement - Incidents, complaints and severe human rights impacts No reported incidents of discrimination	111
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights policy Supplier Code of Conduct	Human Rights policy - Freedom of Association and Collective Bargaining Supplier Code of Conduct - Freedom of association and collective bargaining https://www.besi.com/investor-relations/corporate-governance/	N/A
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Annual Report 2024	Sustainability Statement - Own workforce actions and resources Sustainability Statement - Workers in the value chain actions and resources	102 114
		Human Rights policy	Human Rights policy - Prohibition of Forced and Child Labor	
		Supplier Code of Conduct	Supplier Code of Conduct: Child/underage labor We strive to eliminate any discrimination including any distinction, exclusion or preference made on the basis of race, color, sex, gender, religion, political opinion, physical or mental disability, national extraction or social origin and promote equal opportunities in our value chain. https://www.besi.com/investor-relations/corporate-governance/	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual Report 2024	Sustainability Statement - Own workforce actions and resources Sustainability Statement - Workers in the value chain actions and resources	102 114
		Human Rights policy	Human Rights policy - Prohibition of Forced and Child Labor	
		Supplier Code of Conduct	Supplier Code of Conduct - Forced labor We strive to eliminate any discrimination including any distinction, exclusion or preference made on the basis of race, color, sex, gender, religion, political opinion, physical or mental disability, national extraction or social origin and promote equal opportunities in our value chain. https://www.besi.com/investor-relations/corporate-governance/	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Rights policy	Human Rights policy - Non-Discrimination and Equality No reported incidents of violations involving rights of indigenous people https://www.besi.com/investor-relations/corporate-governance/	N/A
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Annual Report 2024	Sustainability Statement - Stakeholder engagement Sustainability Statement - Double Materiality Assessment	60 63
	413-2 Operations with significant actual and potential negative impacts on local communities	N/A	Not applicable	N/A

GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annual Report 2024	Sustainability Statement - Workers in the value chain actions and resources We measure the percentage of PV which has been audited by us as part of Besi's due diligence program for materials with potential human rights impacts. Besi has set a milestone and target for 70% and 75% of its suppliers to be audited by 2026 and 2030, respectively. In 2024, the number of supplier performance reviews and audits was 64% of our total PV, a 1% increase versus 2023.	116-118
	414-2 Negative social impacts in the supply chain and actions taken	Supplier Code of Conduct	Sustainability Statement - Value chain worker engagement / Workers in the value chain actions and resources	113-114
GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability policy	Sustainability policy - Political involvement https://www.besi.com/investor-relations/corporate-governance/	8
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Statement	Privacy Statement – Right to lodge a complaint No substantiated complaints received. https://www.besi.com/investor-relations/corporate-governance/	9