



Sustainability Policy

December 31, 2025



Introduction

This policy provides a foundation for the responsible business practice of BE Semiconductor Industries N.V. (“Besic” or the “Company”) that guide our operations and our value chain. Our sustainability approach encompasses three strategic areas: managing our environmental impact and climate resilience for both our operations and our people; advancing workforce wellbeing, responsible practices, and industry innovation; and maintaining strong oversight, stakeholder engagement, and transparent communication.

Besic’s mission is to become the world’s leading supplier of semiconductor assembly equipment for advanced packaging applications and to exceed industry average benchmarks of financial performance. We also strive to create long-term value for our stakeholders and operate our business in a sustainable way, respecting the environment, our own employees, and the wider society. Besic is committed to running its operations in accordance with internationally recognized standards and best practices and to promote sustainability with all stakeholders through reporting on material sustainability topics on an annual basis in line with applicable regulatory standards.

This Sustainability Policy establishes the foundation for our approach to responsible business practices and guides our related policies. This Sustainability Policy sets long term guidelines for sustainable business development across our operations and value chain.

Besic’s sustainability focus and strategic initiatives are integrated into our Company’s governance. The Board of Management is responsible for setting Besic’s sustainability strategy and targets as well as its implementation and execution. The Supervisory Board has oversight responsibility for Besic’s sustainability strategy. Sustainability issues are assessed throughout the year by Besic’s Management Team including resource allocation and capital investment.

This Sustainability Policy has been approved by Besic’s Supervisory Board. The Sustainability Policy applies to all of our operations in all geographies and sets key environmental, social and governance principles for our relations within our value chain including our suppliers, clients and other stakeholders. To the benefit of all affected stakeholders, this Sustainability Policy is publicly available on Besic’s corporate website. In addition to this overarching Sustainability Policy, Besic has a number of thematic policies for several other aspects of the company’s business that (also) include environmental, social and governance aspects.

Any reference in this policy to employees shall include persons working for Besic other than on the basis of an employment agreement.

Environmental

We commit to monitor the Company’s environmental performance across material topics through various KPIs. We work to reduce the environmental impact of our operations and



products across the whole value chain, in line with both stakeholder expectations and environmental laws and regulations.

We engage with our suppliers to create awareness and implement environmental-related initiatives. We set ambitious targets for our own operations and create awareness amongst our employees about the Company's environmental initiatives and KPIs and make employees aware of why the Company is undertaking such activities.

We strive to reduce the environmental impact of our products by implementing sustainable design concepts in the development of our products. We aim to consult with stakeholders on sustainability issues and report annually on our engagement with shareholders, suppliers, customers, employees, and communities.

<p>Climate change</p>	<p>Climate change impact</p> <p>Our goal is to achieve net zero emissions in our operations, upstream and downstream. We aim to achieve net zero greenhouse gas emissions for Scope 1 and 2 emissions by 2030.</p> <p>We aim to continuously monitor the impact of climate change on our business through assessing the Company's specific climate change physical and transition risks and address those risks by implementing risk-mitigating strategies, policies and action plans.</p>
<p>Energy use and energy efficiency</p>	<p>Energy use and emissions</p> <p>Our energy use and emissions reduction strategy are based on the following principles:</p> <ul style="list-style-type: none"> • Increasing energy efficiency and reducing energy consumption in our operations. • Producing own renewable energy or using only renewable energy, if it is available. • Using market instruments to cover or compensate emissions that cannot be avoided or when use of renewable energy is not feasible. <p>Sustainable design</p> <p>We apply the concept of sustainable design to our products to improve energy efficiency of our machines. It is one of our priorities as we seek to enhance future growth with a lower impact on the environment.</p> <p>Efficient supply chain</p> <p>We work closely with our suppliers to improve efficiency of our supply chain and reduce supply chain-related greenhouse gas emissions.</p>



<p>Use of resources and waste</p>	<p>Waste reduction, re-use, and recycling</p> <p>We seek to reduce waste across the life cycle of our products in our operations, distribution and logistics, supply chain and the end-of-life stage by implementing the following initiatives:</p> <ul style="list-style-type: none"> • We reduce waste and hazardous waste produced by our operations wherever possible. • We implement concepts of waste separation, re-use, and reduction in all our facilities. • We work with our suppliers to reduce, re-use, and recycle waste related to products and parts packaging. • We offer upgrades, retrofits, and conversion kits to customers to extend lifetime and productivity of our machines. • We work to further optimize our systems' material usage and increase their recycling potential to transition away from the extraction of non-renewable resources.
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Social

Besic aims to develop its business in a socially responsible manner for the benefit of all stakeholders, employees, partners, suppliers, clients, and local communities. Across our value chain we seek to follow internationally recognized standards including the International Labor Organization (ILO), the OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights. We seek to align all our internal policies with these frameworks and regard tax compliance as an integral business responsibility and contribution to society.

In addition, we provide working environment where all of our employees feel safe and secure. We respect the right to join legally recognized trade unions, maintain work-life balance and work free from harassment, intimidation or psychological or physical violence. Besic has implemented a Whistleblower Procedure that enables employees to confidentially report ethical concerns.

<p>People wellbeing</p>	<p>Employee engagement and career development</p> <p>The ability to attract, motivate and retain skilled workforce in a highly competitive semiconductor equipment industry is one of the most important aspects of our success. We focus on training and talent development through a variety of programs.</p> <p>We conduct continuous analysis of employee engagement and satisfaction across all regional operations to assess our relative success in such activities.</p>
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	<p>Inclusion and diversity</p> <p>We respect the importance of an inclusive and diverse workforce that broadens our perspective and strengthens our business. 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 Besic in all locations where the Company operates and conducts business.</p> <p>We foster an environment of equal opportunity for all our employees applying it to recruitment, promotion, remuneration, training, and benefits processes.</p> <p>We prohibit discrimination based on race, ethnic origin, color, sex, gender, religion, political opinion, physical or mental disability, national extraction or social origin and promote equal opportunities in our value chain. Besic has implemented a comprehensive inclusion and diversity policy.</p> <p>Health and safety</p> <p>Employee health and safety is a non-negotiable condition of our business. We aim to implement a company-wide health and safety policy 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 contactors. Besic will continue to focus on the implementation of occupational health and safety standards and external certifications in our operations and encourage our suppliers to do so.</p> <p>Trafficking, child labor and forced labor</p> <p>We maintain zero tolerance for human trafficking, child labor, and forced labor. We investigate cases and concerns regarding suspected prohibited activities across our operations or value chain. Our Supplier Code of Conduct prohibits these practices and requires all suppliers to adopt management systems aligned with the Responsible Business Alliance Code of Conduct.</p> <p>A secure reporting mechanism has been established for whistleblowers inside or outside Besic who wish to report violations related to trafficking, child labor or forced labor. Protection from retaliation will be guaranteed for anyone making a report in good faith. Our policies and processes addressing these concerns will be regularly reviewed against global best practices and updated accordingly.</p>
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<p>Responsible business</p>	<p>Responsible supply chain</p> <p>Besil's ambition is to collaborate with our value chain to improve long-term sustainability in our industry.</p> <p>We are committed to improving sustainability of our supply chain through the following principles:</p> <ul style="list-style-type: none"> • We adhere to high ethical standards in our business and commit to ensure that we are not complicit in any human rights violations and expect the same from our suppliers. • We work with our suppliers to develop a sustainable supply chain, implementing supplier assessment and performance management through our Supplier Code of Conduct. • Our suppliers expect that we aim to maintain a long-term relationship that is based on mutual trust and integrity, compliant with applicable laws, and is therefore mutually beneficial. • We prioritize local sourcing and emphasize strategic purchasing. • Our supplier sustainability assessment includes a comprehensive overview of suppliers' sustainability related topics such as reducing their environmental impact, addressing a broad spectrum of social topics (working conditions, measures against trafficking, child labor and forced labor, human rights etc.) and promoting high business standards. • We have adopted the RBA Code of Conduct, which sets out key social principles we expect our suppliers to acknowledge and comply with. We are working on the further enhancement of policies and procedures to improve sustainability of our supply chain.
<p>Driver of innovation</p>	<p>Leading edge product innovation for our clients</p> <ul style="list-style-type: none"> • We strive to promote an environment of collaboration, open discussion, and innovation to develop tailored solutions to our clients. • We produce high quality, premium solutions for our customers. We offer cutting edge reliability, performance, longevity of our products and a focus on high ethical business standards. • Our development efforts focus on system efficiency both in terms of environmental impact and productivity/cost savings with a particular emphasis on sustainable design of our machines. • Our clients expect that our products represent a fair and competitive price and quality, combined with a limited environmental impact.



Governance

We acknowledge the importance of good governance, the most important elements of which are transparency, independence and accountability. We conduct our business with high ethical standards and are committed to eliminate any corruption and bribery cases in our operations and our value chain. We carry out business conduct trainings for our own employees and deliver our business conduct principles to our suppliers and clients. In case of any incidents related to business conduct, we are committed to investigate these promptly, independently and objectively.

<p>Board oversight</p>	<p>The role of management The Management Team reviews and assesses sustainability topics and targets throughout the year. The Board of Management is responsible for setting Besil’s sustainability strategy, policies and targets as well as its implementation and execution. The Supervisory Board has oversight responsibility for Besil’s sustainability strategy.</p> <p>Strategic initiatives We continuously plan, set, review and correct strategic sustainability initiatives to address the changing sustainability environment, opportunities and challenges.</p> <p>Sustainability performance We will ensure that appropriate organizational structures and management systems are in place to effectively identify, monitor, and manage sustainability issues and performance. We use the highest possible professional standards and consider continuous improvement of our sustainability performance and our management systems as a key principle.</p>
<p>Open dialogue</p>	<p>Ethics and corporate culture We conduct business according to high ethical and professional standards, comply with applicable laws and regulations and strive to exceed minimum requirements where possible.</p> <p>Engagement with employees and external stakeholders Continuous stakeholder engagement, in which we embrace open dialogue and knowledge sharing, is important in an innovation-driven industry and helps us to identify areas for improvement. We communicate with all our stakeholder groups on their topics of concern.</p>



	<p>We respect the right of our employees to exercise their freedom of association by cooperating with the bodies and institutions that our employees collectively choose to represent them.</p> <p>Political involvement Beside is committed to not make contributions or donations to candidates or political parties in any of the countries that it operates. We respect our employees' freedom of expression and rights to participate individually in the political process and to support candidates and political parties of their choice.</p>
<p>Transparent reporting</p>	<p>Regional and global reporting standards We aim to be transparent about the economic, environmental and social impact of our activities and our performance goals, metrics and results through our Sustainability Reports.</p> <p>We are transparent regarding our approach to tax, our corporate policies and procedures to investors and other stakeholders. Our key principles guide our decision making and represent our values.</p>