



Whistleblower Procedure

December 31, 2025



Introduction

BE Semiconductor Industries N.V. (“Besil” or the “Company”) is engaged in one line of business, the development, manufacturing, marketing, sales and service of semiconductor assembly equipment for the global semiconductor and electronics industry. Any references to Besil or the Company in this Whistleblower Procedure also refer to all subsidiaries of Besil.

This Whistleblower Procedure applies and has been provided to all Employees and the other stakeholders and has been published on the Company’s website at www.besil.com.

The provisions in this Whistleblower Procedure have been derived from and respect internationally recognized standards including the Dutch Whistleblowers Protection Act and the United Nations Convention against Corruption.

Definitions

The words and expressions used in these Procedures have the following meaning:

“Audit Committee”	the audit committee of the Supervisory Board;
“Board of Management”	the Company’s board of management;
“Code of Conduct”	the Company’s code of conduct;
“Company”	BE Semiconductor Industries N.V. and/or any of its group companies included in its consolidated financial statements;
“Confidentiality Counsellor”	the individuals designated by the Company to act as such in the Company’s organisation. The Confidentiality Counsellor serves the interests of the Whistleblower and will not be involved in the handling of any Notification of a Suspicion of Misconduct;
“Dutch Whistleblowers Protection Act”	the Dutch Whistleblowers Protection Act (<i>Wet bescherming klokkenluiders</i>);
“Employee”	a person working or having worked for the Company, including persons working or having worked for the Company other than on the basis of an employment agreement;
“Institute”	the Dutch Whistleblowers Authority (<i>Huis voor klokkenluiders</i>) as referred to in article 3 of the Dutch Whistleblowers Protection Act, Muzenstraat 89, 2511 WB



Den Haag, the Netherlands, (+31) 088 133 1000,
www.huisvoorklokkenuiders.nl;

“Internal Control Department”	the Company’s internal control department;
“Notification”	a notification of a Suspicion of Misconduct or a Suspicion of Infringement of EU law;
“Procedures”	the Company’s Whistleblower Procedure set out in this document, dated December 31, 2025;
“Stakeholder”	including (but not limited to) entities or individuals that can reasonably be expected to be significantly affected by the Company’s activities, products and/or services (such as applicants, shareholders, workers in the value chain, (sub)contractors, suppliers) and whose actions can reasonably be expected to affect the Company’s ability to successfully implement its strategies and achieve its objectives as well as persons working or having worked for another company who through their work have gotten acquainted with the Company;
“Supervisory Board”	the Company’s supervisory board;
“Suspicion of Misconduct”	<p>the suspicion of abuse of an Employee or a Stakeholder within the Company, if the Stakeholder has come into contact with the Company on account of his work, as far as:</p> <ol style="list-style-type: none">1. the suspicion is based on reasonable grounds, arising from knowledge the Employee/Stakeholder has acquired at the Company or from knowledge the Employee/Reporter has acquired on account of his work for another organisation. This implies that the Employee/Stakeholder does not need to prove the Misconduct, but he should be able to somewhat substantiate his suspicion. The suspicion should be sufficiently specific and based on his own observations or documents. Hear-say is not sufficient; <p><i>and</i></p> <ol style="list-style-type: none">2. the social interest is at risk in the event of:<ol style="list-style-type: none">a. a violation of a statutory requirement, including a violation of any tax laws or regulations or a criminal



- offence, such as fraud. For the avoidance of doubt, fraud shall include any act designed to deceive others resulting in the victim suffering a loss and/or the fraud perpetrator achieving a gain as well as corruption, collusion, coercion and obstruction;
- b. a violation of a requirement other than a statutory requirement, including a violation of the Code of Conduct;
 - c. a danger to the public health;
 - d. a danger to the safety of persons;
 - e. a danger to the degradation of the environment;
 - f. a danger to the Company's functioning as a result of an improper manner of acting or omitting to act; or
 - g. the destruction, suppression or manipulation of information about any of the abovementioned facts under a to f;
 - h. a violation of the Company's policy against harassment, discrimination, and retaliation as set out in the Code of Conduct.

In general, it cannot be said exactly when the social interest is at risk, this will have to be assessed on a case-by-case basis. In principle, it concerns situations that go beyond one or a few personal cases, e.g. due to a certain degree of severity or scope or a structural nature.

“Suspicion of Infringement of EU law”

a suspicion of an Employee or a Stakeholder of infringement of EU law, which is an act or omission that:

- 1. is unlawful and relates to Union acts and policies that fall within the material scope referred to in this article;
- 2. undermines the purpose or application of the rules in Union acts and policies that fall within the material scope referred to in this definition.

The material scope as referred to in this definition applies to Union acts relating to the following areas:

- a. public procurement;
- b. financial services, products and markets, prevention of money laundering and terrorist financing;
- c. product safety and product conformity;
- d. safety of transport;
- e. environmental protection;
- f. radiation protection and nuclear safety;
- g. food and feed safety, animal health and welfare;



- h. public health;
- i. consumer protection;
- j. protection of privacy and personal data and security of network and information systems.

“Whistleblower” an Employee or Stakeholder notifying a Suspicion of Misconduct or a Suspicion of infringement of EU law.

What to do in case you have a Suspicion of Misconduct or a Suspicion of Infringement of EU law?

Everybody within the Company has the responsibility to comply, and ensure compliance, with the Code of Conduct. This includes a responsibility to notify a Suspicion of Misconduct or a Suspicion of Infringement of EU law.

The Company will treat each notification of a Suspicion of Misconduct or a Suspicion of Infringement of EU law seriously and will follow it up carefully and with discretion.

Below the step-by-step actions that are expected from you when you have a Suspicion of Misconduct or a Suspicion of Infringement of EU law are described.

Where to seek information, advice and assistance?

In case you have a Suspicion of Misconduct or a Suspicion of Infringement of EU law, you can confidentially consult an adviser for information, advice and support. To that end, you can also seek information, advice and assistance from the Internal Control Department or the advice department (*afdeling advies*) of the Institute.

Internally notifying a Suspicion of Misconduct or a Suspicion of Infringement of EU law

- 1) Generally, you should first contact your manager to address your worries.
- 2) If addressing your worries by contacting your manager is not appropriate or you do not feel comfortable raising your question or concern to your manager, please get in touch with the Internal Control Department or your local HR department.

There are two ways for you to make a Notification:

For Employees

- a. by sending an email to any of the persons listed in the Annex to these Procedures. Such person will receive all emails sent to him/her personally and such person is not in any way involved in any kind of the business activities within the Company;



- b. by sending a letter (marked “Strictly confidential to be opened by the addressee ONLY”) to any of the persons listed in the Annex to these Procedures.

The Whistleblower may also make a Notification through the Confidentiality Counsellor. The Confidentiality Counsellor will forward the Notification, in consultation with the Whistleblower, to one of the persons listed in the Annex to these Procedures.

To the extent that your Suspicion of Misconduct or Suspicion of Infringement of EU law pertains to the functioning of any member of the Board of Management, you can also notify this directly to the Chairperson of the Supervisory Board.

You can also contact the Internal Control Department or your local HR department if you have a question about any aspect of the Code of Conduct and any supporting policies or any misconduct related queries, or if you just want to make a suggestion regarding any aspect of the Code of Conduct and any supporting policies or any misconduct related matters.

All Notifications, questions and/or suggestions will be treated confidentially and impartially to the extent possible, with information disclosed only on a need-to-know basis. For all Notifications goes, if you indicate that you want to keep your identity anonymous, your personal information will be kept hidden from any investigation reports. All Notifications received by any of the local HR departments will also be forwarded to the Internal Control Department. The Internal Control Department will ensure that any information concerning the Notification is stored in a register set up for that purpose, such that it is only accessible, both physically and digitally, by those involved in handling the Notification. All those involved in handling the Notification will maintain as confidential the identity of the Whistleblower, without the latter’s explicit consent in writing and will treat (any information concerning) the Notification confidentially, in each case to the extent permitted by applicable law. The details of a Notification will be deleted if they are no longer necessary to comply with the requirements of the Dutch Whistleblowers Protection Act or any other requirements by (Union) law.

Abuse of the whistleblowing mechanisms constitutes a breach of the Code of Conduct. Making a Notification of which you know at that moment that it is false to harm the Company or the reputation of another Employee will be taken very seriously and disciplinary measures will be taken against any Employee caught making such false Notification.

For Stakeholders

For the purposes of these Procedures, stakeholders include entities or individuals that can reasonably be expected to be significantly affected by the Company’s activities, products and/or services (such as applicants, shareholders, (sub)contractors, workers in the value chain, and suppliers) and whose actions can reasonably be expected to affect the Company’s ability to successfully implement its strategies and achieve its objectives as well as persons working or having worked for another company who through their work have gotten acquainted with the Company.



Stakeholders can notify a Suspicion of Misconduct or Suspicion of Infringement of EU law through any of the abovementioned channels.

Where in the rest of these Procedures reference is made to an Employee, such term should be read as also referring to a Stakeholder.

Externally notifying a Suspicion of Misconduct or Suspicion of Infringement of EU law

Starting principle is that the Whistleblower first makes an internal Notification.

The Whistleblower can make an external Notification to an external authority that qualifies most according to the reasonable assessment of the Whistleblower. The phrase “external authority” will in any case include the following, as well as to applicable external authorities in the location where any Whistleblower lives or works for the Company:

- a. the Netherlands Authority for Consumers and Markets;
- b. the Dutch Authority for the Financial Markets;
- c. the Dutch Data Protection Authority;
- d. De Nederlandsche Bank N.V. (DNB);
- e. the Institute;
- f. the Inspectorate for Health and Youth Care;
- g. the Dutch Healthcare Authority;
- h. the Dutch Authority for Nuclear Safety and Radiation Protection.

With respect to notifications in the Netherlands: The external authority will send a confirmation of receipt of the external Notification to the Whistleblower within seven days after receipt. The confirmation of receipt will in any case contain the gist of the Notification, the date on which it was received and a copy of the Notification. After sending the confirmation of receipt, information is provided to the Whistleblower within three months about the progress of the investigation, as well as, if applicable, about the affected or intended measures as a result of that investigation. The term of three months could be extended to a maximum of six months if this would be necessary based on the specific circumstances of the case, such as the nature and complexity of the subject of the report. This must then be substantiated by the external authority.



What happens with an Internal Whistleblower's Notification?



Notifying

The first step in the process is a formal internal Notification made by an Employee through any of the abovementioned channels. The Notification can be done orally or in writing.

Receiving

Upon receiving the internal Notification, a case file with case number will be prepared by the Internal Control Department containing essential information, such as the nature of the Notification, any suspected persons and the date of the Notification. In the event that a Whistleblower makes the Notification verbally or gives additional verbal information on a written Notification, the person who receives the Notification will ensure it is recorded either by a sound recording in a durable and transferable form or in writing and will submit the record to the Whistleblower for his approval and signing.

The Internal Control Department will send a confirmation of receipt of the internal Notification to the Whistleblower within seven days after receipt. The confirmation of receipt will in any case contain the gist of the internal Notification, the date on which it was received and a copy of the Notification.

Analyzing

The Internal Control Department evaluates the Notification and from there will plan and determine the next steps.

Investigating

If deemed necessary, the Internal Control Department launches an investigation to find out more about the Suspicion of Misconduct or Suspicion of Infringement of EU law mentioned in the internal Notification. The investigation can be conducted by the Internal Control Department or by a specialized external party appointed by the Board of Management. However, in the event that the Internal Control Department conducts the investigation, it has the authority to designate any individual, department, or external party with the necessary skills to assist it on the investigation of the Suspicion of Misconduct.

The Internal Control Department will offer the Whistleblower the opportunity to be heard, and can also decide to hear other individuals. The Internal Control Department will arrange for a written report of such hearing(s) and will submit this report to the Whistleblower or the individual who was heard for his approval and signing.



All Employees are required to cooperate with and facilitate an investigation when necessary. The Internal Control Department can inspect and request all documents within the Company's organisation which they reasonably require to conduct the investigation.

Within three months after sending the confirmation of receipt of the internal Notification, information is provided to the Whistleblower about the progress of the investigation, as well as, if applicable, about the affected or intended measures as a result of that investigation.

The Internal Control Department will prepare a report of their investigations and send a copy to the Whistleblower, unless there are serious objections against it.

The Internal Control Department, subject to consultation with the Board of Management, can also decide not to investigate a Notification in case the Notification was false, not based on reasonable grounds, or where not enough information is available to start an investigation or if it is clear that the matter does not relate to a Suspicion of Misconduct or a Suspicion of Infringement of EU law. The Employee who made the internal Notification will in such situation be informed in writing of the decision of the Internal Control Department and the basis for the decision, within three months after the confirmation of receipt was sent.

In case of an internal Notification regarding any member of the Board of Management, the Internal Control Department will consult with the Chairperson of the Supervisory Board to determine whether it is deemed necessary to launch an investigation.

Also, the Internal Control Department will decide whether an external authority should be informed of the internal Notification.

Resolving

After the Notification is investigated and evaluated, the investigation results will be presented to the Board of Management and local management or only to the Board of Management depending on the scale and person(s) involved in the case.

Please be informed that investigations are important for their deterrent effect, so their cost-effectiveness shall not be judged merely by the assets that may be recovered.

The Internal Control Department can suggest corrective measures, as are deemed necessary and appropriate to resolve the misconduct, up to the discharge of the Employee who has engaged in misconduct, such as a gross violation of the Code of Conduct and/or fraud.

It is up to the Board of Management or local management, subject to the approval of the Board of Management, to decide upon the implementation of such corrective measures.

However, it is important that corrective measures are appropriate under the circumstances and are applied consistently to all levels of Employees, including senior management, and are taken only with the approval of the Board of Management responsible for such decisions.



The Whistleblower will in principle be informed in writing of the Company's position with respect to the Notification within three months after the confirmation of receipt was sent. The Company will offer the Whistleblower the opportunity to respond to the Company's position. In the event the Whistleblower substantiates his view that the Notification was not actually or properly investigated or that the investigation report or the Company's position contain essential inaccuracies, the Company will provide a substantive response and order a new or further investigation, if necessary.

In the event that the Internal Control Department informs or has informed an external authority, it will also send the response of the Whistleblower as well as the Company's position to such external authority.

Reporting

An investigation report with all the facts clearly stated will be prepared by the Internal Control Department or the specialized external party and issued to the Board of Management, the Supervisory Board and the Audit Committee after the investigation has been completed and corrective measures have been taken, have partially been taken or have not been taken by the Board of Management or local management, subject to the approval of the Board of Management.

Retaining

The investigation report together with all the evidence found during the investigation and subsequent corrective measures will be retained and securely filed by the Internal Control Department. If the investigation of the Suspicion of Misconduct did not lead to the conclusion that the Suspicion of Misconduct was applicable, the investigation documents will be removed from the files of the Company, unless the Board of Management determines otherwise.

Support and protection for the Whistleblower

All Employees have the responsibility to raise any concerns and are strongly encouraged to raise any questions. Such concerns and questions will be treated as confidentially as possible, with information only disclosed on a need-to-know basis. All information that is provided by Employees is valued. Retaliation or discrimination for doing the right thing by notifying a Suspicion of Misconduct or a Suspicion of Infringement of EU law (whether internally or externally) in good faith, or for participating in an investigation arising from such a Notification, is strictly forbidden. Making a Notification in good faith requires that the Whistleblower acts with due care. No one's reputation or relationship with their fellow Employees or the Company will be adversely affected for doing the right thing.

The Company will not prejudice the Whistleblower in connection with his Notification, made properly in good faith, within the meaning of these Procedures. Prejudice in the meaning of these Procedures is a direct or an indirect act or omission that occurs in a work-related context as a result of an internal or external Notification and which leads or may lead to unjustified disadvantage of the Whistleblower. In any case prejudice includes: dismissal or suspension,



imposing a fine as referred to in Section 650 of Book 7 of the Dutch Civil Code (*Burgerlijk Wetboek*), demotion, withholding of promotion, a negative evaluation, a written reprimand, transfer to another location, discrimination, harassment, intimidation or exclusion, libel or slander, early termination of an agreement for the provision of goods or services and revocation of a license. Prejudice also includes a threat of and an attempt to cause prejudice.

Should the Company, within a foreseeable time after the Notification was made, proceed with taking steps in relation to the Whistleblower which the latter considers prejudicial, the Company will substantiate, at the request of the Whistleblower, why it considers these steps necessary and that such steps do not relate to his Notification, made properly and in good faith, within the meaning of these Procedures. The Company will ensure, as far as it is authorised to do so, that supervisors and co-workers of the Whistleblower will refrain any form of prejudice in connection with the latter's Notification, made properly and in good faith.

During and after the Notification process, the Whistleblower's privacy will be respected to the maximum extent possible. Any issues that you raise will be treated confidentially and will only be communicated on a need-to-know basis. You have the right to request that your identity is kept anonymous. In such case, any reporting to third parties will not include your personal information, to the extent permitted by applicable law. You are also required to treat the Notification that you made confidentially. In principle, you have the possibility to remain updated of the Notification process.

The Whistleblower may opt to request the HR departments for information, advice and support concerning the Suspicion of Misconduct of Suspicion of Infringement of EU law instead of consulting an external adviser. In the event that the Whistleblower decides to consult a paid external adviser, all costs involved will be for his own account.

Support and protection for the accused

The privacy of the accused will be protected to the extent that this does not hamper the investigation. The basis for all investigations is that they will be conducted in an impartial manner based on facts by the Internal Control Department or the relevant external authority if such authority is engaged. Any investigation should be conducted in a fair way towards the accused and will allow the accused to be heard and defend himself/herself from any claims directed towards the conduct of that person, including during interviews and/or internal hearings (domestic enquiries).

Communication regarding Notifications and investigations

Communication, both internally and externally, regarding any Notifications or investigations shall be decided upon by the Internal Control Department in collaboration with the Board of Management. Which parties shall be communicated to, and to what extent, depends upon the nature and severity of the Notification, the (pending) results of the investigation and the accused person in question.



To the extent that this does not hamper the investigation, the accused will be informed of any Notification and investigations regarding his/her conduct as well as local management. Whenever possible, communication regarding any Notifications or investigations shall respect the privacy of the accused and others involved.

Privacy

It may be necessary for the Company to process personal data of Employees in the context of these Procedures. All personal data that the Company so processes will only be used to fulfil the objectives of these Procedures, and such personal data will only be provided to persons who need access thereto to so fulfil such objectives, in order to comply with applicable laws and regulations or as a result of an important public interest.

Contact information

Should you still have any questions regarding making a Notification or would you like to make a Notification, please contact any of the persons listed in the Annex to these Procedures.

The Company reserves the right to – in its discretion – revise, supplement, rescind or deviate from this policy, all within the boundaries of applicable law. The Company also reserves the right to add, modify or delete provisions of this policy, or the business practices or processes on which they may be based, without advance notice and in its sole discretion.



Annex: List of Contact Persons

Person	Position
Director Internal Audit and Control	<p>Name: Hans Schepers Position: Director Internal Audit and Control Email: hans.schepers@besi.com BE Semiconductor Industries N.V. Ratio 6 6921 RW Duiven, the Netherlands</p>
Risk Manager Asia	<p>Name: Frederik Kerckhof Position: Risk Manager Asia Email: frederik.kerckhof@besi.com Besi Shanghai (Trading) Co. Ltd. 2/F (east), No. 32 Building, No. 76 Fu Te Dong San Road, Pilot Free Trade Zone, Pudong, Shanghai, China</p>
Senior Manager Internal Control	<p>Name: Edward Lee Position: Senior Manager Internal Control Email: edward.lee@besi.com Besi APac Sdn. Bhd. No. 3, Jalan 26/7, Seksyen 26, 40400 Shah Alam, Selangor Malaysia</p>
Senior Executive Internal Control	<p>Name: Delia Zhang Position: Senior Executive Internal Control Email: delia.zhang@besi.com Besi Leshan Co., Ltd. No. 8, Ying Bin Road High Tech Zone, Leshan Sichuan, China 614012</p>
Internal IT Auditor	<p>Name: Sebastiaan Nijland Position: Internal IT Auditor Email: sebastiaan.nijland@besi.com Besi Singapore Pte. Ltd. 1 Science Park Road Singapore Science Park 2 Capricorn Building #03-11 Singapore 117528</p>



Besi

HR Switzerland	Name: Diona Ayar Position: HR Business Partner Email: diona.ayar@besi.com Besil Switzerland AG Hinterbergstrasse 32a 6312 Steinhausen, Switzerland
HR Austria	Name: Andrea Ascher Position: Manager Human Resources Email: andrea.ascher@besi.com Besil Austria GmbH Innstrasse 16 6241 Radfeld, Austria
HR Besil APac Sdn. Bhd.	Name: Mint Lee Position: HR Manager Email: mint.lee@besi.com Besil APac Sdn. Bhd. No. 3, Jalan 26/7, Seksyen 26, 40400 Shah Alam, Selangor Malaysia
HR Besil Leshan Co., Ltd	Name: Sophia Xu Position: HR Manager Email: sophia.xu@besi.com Besil Leshan Co., Ltd. No. 8, Ying Bin Road High Tech Zone, Leshan Sichuan, China 614012
HR Besil Singapore Pte. Ltd. and Sales and Service entities	Name: Paul Sam Position: HR Manager Singapore, Shanghai, Korea, India, Taiwan, Philippines, Thailand & Hong Kong Email: paul.sam@besi.com Besil Singapore Pte. Ltd. 1 Science Park Road Singapore Science Park 2 Capricorn Building #03-11 Singapore 117528
HR Vietnam	Name: Lynchie Nguyen Position: Team Leader HR Email: lynchie.nguyen@besi.com Besil Vietnam Co., Ltd. Factory T1.3 Lot I-15-1, D12 street, Saigon Hi-tech Park, Tang Nhon Phu B ward, Thu Duc city, Ho-Chi-Minh-City province, Vietnam



HR Besil Netherlands B.V. and Meco Equipment Engineers B.V.	Name: Paul Brantz Position: HR Manager (<i>a.i.</i>) Email: paul.brantz@besil.com Besil Netherlands B.V. Ratio 6 6921 RW Duiven, the Netherlands
Secretary BE Semiconductor Industries N.V.	Name: Claudia Vissers Position: Executive Secretary Email: claudia.vissers@besil.com BE Semiconductor Industries N.V. Ratio 6 6921 RW Duiven, the Netherlands