Siltronic AG

2025 CDP Corporate Questionnaire 2025

Final public version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

.

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

☑ Publicly traded organization

(1.3.3) Description of organization

Perfect Silicon Solutions: Positioned as one of the world's leading manufacturers of silicon wafers with diameters up to 300 mm, Siltronic partners with the prominent chip manufacturers and companies in the semiconductor industry. All over the world, wafers made of hyperpure silicon form the basis of the highly complex semiconductor elements driving high voltage applications, low-resistivity circuits for automotive engineering and telecommunications, as well as highly integrated microprocessors and memory components for information processing. Without silicon wafers, everyday objects such as smartphones, computers, navigation systems, and displays, would be inconceivable. At the same time, the demands made on today's modern wafers are more varied and individual than ever before. We address these multifaceted demands with our product portfolio and customer-focused processes and we work each and every day to make what is already good just a little bit better. Internationally positioned and aligned, as one of the leading manufacturers we supply the global semiconductor industry with the highest quality silicon wafers. Employing a workforce of around 4,500 members of staff, Siltronic commands a global network of advanced, leading edge production plants in Asia, Europe and the USA, including today's most advanced, leading edge production facilities in Singapore.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2024	☑ Yes	☑ No

(1.4.1) What is your organization's annual revenue for the reporting period?

1412800000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	☑ Yes

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

☑ Yes

(1.6.2) Provide your unique identifier

DE000WAF3001

CUSIP number

(1.6.1) Does your organization use this unique identifier?

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

☑ Yes

(1.6.2) Provide your unique identifier

WAF

SEDOL code

(1.6.1) Does your organization use this unique identifier?

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

☑ Yes

(1.6.2) Provide your unique identifier

5299003NKV26NNGHHR90

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

☑ Yes

(1.6.2) Provide your unique identifier

314750852

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

☑ Yes

(1.6.2) Provide your unique identifier

WAF300

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Germany

☑ Singapore

☑ United States of America

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ Yes, for all facilities	*Geolocations for all production facilities added*

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Burghausen/DE

(1.8.1.2) Latitude

48.1769

(1.8.1.3) Longitude

12.8405

(1.8.1.4) Comment

Production site in Burghausen (Germany).

Row 2

(1.8.1.1) Identifier

Portland/OR

(1.8.1.2) Latitude

45.5762

(1.8.1.3) Longitude

-122.7506

(1.8.1.4) Comment

Production site in Portland/OR (United States of America).

Row 3

(1.8.1.1) Identifier

Freiberg/DE

(1.8.1.2) Latitude

50.900005

(1.8.1.3) Longitude

13.354121

(1.8.1.4) Comment

Production site in Freiberg (Germany).

Row 4

(1.8.1.1) Identifier

Singapore/SG

(1.8.1.2) Latitude

1.3754

(1.8.1.3) Longitude

103.9239

(1.8.1.4) Comment

Production site in Singapore.

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

☑ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

We perform mapping of our value chain for various purposes, including risk and opportunity management. The primary components of our value chain are located in procurement and transport (upstream), production (direct operations), and distribution and sales (downstream). Each of these components, including the involved stakeholders (suppliers, partners, employees and customers) are evaluated for potential risks and opportunities. These can be operational, financial, or strategic. The value chain map is regularly reviewed, updated, and adapted to changes in the business environment.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	☑ Upstream value chain ☑ Downstream value chain

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Directly linked with financial planning

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Directly linked with strategic and financial planning

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Directly linked with strategic planning

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	☑ Yes	☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	☑ Yes	☑ Both risks and opportunities	☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

☑ Climate change
☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(2.2.2.3) Value chain stages covered

☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

☑ Full

(2.2.2.5) Supplier tiers covered

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

☑ Annually

(2.2.2.9) Time horizons covered

☑ Short-term
☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ RBA Country Risk Assessment Tool

☑ WWF Water Risk Filter

International methodologies and standards

☑ ISO 14001 Environmental Management Standard

Other

☑ Internal company methods

☑ Jurisdictional/landscape assessment

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Wildfires

☑ Heat waves

☑ Toxic spills

☑ Cold wave/frost

☑ Pollution incident

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Heat stress

☑ Water stress

☑ Sea level rise

☑ Groundwater depletion

☑ Declining water quality

☑ Rationing of municipal water supply

☑ Water quality at a basin/catchment level

☑ Water availability at a basin/catchment level

☑ Changing temperature (air, freshwater, marine water)

Policy

☑ Carbon pricing mechanisms

☑ Increased pricing of water

☑ Changes to national legislation

☑ Statutory water withdrawal limits/changes to water allocation

☑ Changes to international law and bilateral agreements

☑ Increased difficulty in obtaining water withdrawals permit

Market

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Reputation

☑ Impact on human health

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

☑ Dependency on water-intensive energy sources

☑ Transition to lower emissions technology and products

☑ Transition to water efficient and low water intensity technologies and products

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Regulators

☑ Local communities

☑ Indigenous peoples

☑ Other water users at the basin/catchment level

(2.2.2.15) Has this process changed since the previous reporting year?

☑ No

(2.2.2.16) Further details of process

Our standard risk assessment procedures also include possible impacts on non-financial aspects relating to social affairs, governance, the environment and climate. In addition, risks, opportunities and impacts with a special focus on sustainability are being evaluated through regular materiality analysis.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Assessing the interconnections between environmental risks and opportunities is focused on understanding how the environmental factors impacts our business operations in two ways: inside-out and outside-in. Thereby, we consider the impact of our business operation on the environments as well as how the changes in the environment may impact our business. We also consider how our operations depend on natural resources and ecosystems and the changes it brings with the climate change. Based on the evaluation we identified four environmental topics, crucial to our operations, resource use, water, waste and GHG emissions. Regarding these topics we have developed a number of indicators and specific targets, some of which are included in our strategic ESG KPIs. Based on an integrated consideration of our resource, water, waste and energy management, and the associated risks and opportunities, we have developed a strategy to achieve improved financial performance while at the same time reducing the environmental impact.

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations
☑ Areas of limited water availability, flooding, and/or poor quality of water
Locations with substantive dependencies, impacts, risks, and/or opportunities
☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

WWF Water Risk Filter was used to determine water risks and water stress areas and to combine basin water risk with operational water risk. We also utilize the RBA platform to asses environmental risks, including water -related risks, at a facility level.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

☑ Qualitative
☑ Quantitative

(2.4.2) Indicator used to define substantive effect

☑ Direct operating costs

(2.4.3) Change to indicator

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

10000000

(2.4.6) Metrics considered in definition

☑ Time horizon over which the effect occurs
☑ Likelihood of effect occurring

(2.4.7) Application of definition

We use categories to describe how the occurrence of the risks listed might affect the Group profit, cash flows and assets/liabilities. The following categories define the ranges: IMPACT a) Low: up to EUR 10 million b) Medium: up to EUR 50 million c) High: over EUR 50 million We also have defined categories for describing the probability that risks we identify will occur. They provide a framework for understanding our assessment of individual areas of risk. The categories define the range of probability as follows: LIKELYHOOD a) Unlikely: under 25 percent b) Possible: 25 - 75 percent c) Likely: over 75 percent

Opportunities

(2.4.1) Type of definition

☑ Qualitative
☑ Quantitative

(2.4.2) Indicator used to define substantive effect

☑ Revenue

(2.4.3) Change to indicator

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

5000000

(2.4.6) Metrics considered in definition

☑ Time horizon over which the effect occurs
☑ Likelihood of effect occurring

(2.4.7) Application of definition

To estimate a potential substantive effect of the opportunities we evaluate the following key metrics: Revenue impact, by estimating the potential increase in sales or market share; Cost savings, by quantifying the reduction in operational or production costs; Profitability, by analyzing the impact on profit margins and the net income; Market penetration, through assessment of the potential to enter new markets.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Water Pollutant Identification and Classification Policy: Siltronic has implemented a comprehensive Water Quality Management Policy aimed at identifying, classifying, and mitigating potential water pollutants arising from production activities. Key processes include: Chemical Inventory Review: Regular audits of chemicals used in production to identify substances with potential aquatic toxicity. Risk Assessment Protocols: Each chemical is assessed for its potential impact on water bodies using environmental risk matrices. Wastewater Sampling and Analysis: Routine sampling of effluents is conducted to detect pollutants such as heavy metals, organic compounds, and suspended solids. Plant accidents prevention and response mechanism: Staff are trained on spill prevention, proper chemical handling, and emergency response procedures. Stakeholder Engagement: Collaboration with local environmental agencies and communities to monitor water quality and share data transparently. Established Standard Followed: All of Siltronic's production sites are third party certified with the ISO 14001:2015 Environmental Management System standard, which provides a framework for: Identifying environmental aspects and impacts Legal and regulatory compliance Continuous improvement in environmental performance Additionally, the company aligns with the European Water Framework Directive (2000/60/EC) for water protection and pollutant control, ensuring that discharges do not compromise the ecological status of receiving water bodies. Metrics and Indicators Used: To monitor and manage water pollutants, Siltronic uses the following metrics: Chemical Oxygen Demand (COD) – In 2024, the COD value amounted to a total of 769.7 tons. Compared to the base year 2015, this corresponds to an increase of 17 percent. pH Levels: Ensures effluent is within acceptable acidity/alkalinity ranges. Volume of Water Discharge: Tracks efficiency of water treatment systems.

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Surfactants are commonly used in manufacturing processes for cleaning, emulsifying, and dispersing. Surfactants promote microbial growth, which consumes dissolved oxygen, leading to hypoxic conditions harmful to aquatic life. Reduced oxygen levels can cause fish kills and alter species composition. Nutrient-rich discharges (e.g., phosphates in surfactants) can lead to algal blooms, further depleting oxygen and releasing toxins. Some surfactants are persistent and toxic, affecting reproduction and growth in aquatic organisms.

(2.5.1.3) Value chain stage

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

☑ Water recycling
☑ Beyond compliance with regulatory requirements
☑ Reduction or phase out of hazardous substances
☑ Implementation of integrated solid waste management systems
☑ Industrial and chemical accidents prevention, preparedness, and response
☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Siltronic employs a multi-pronged approach to mitigate the risks associated with water pollutants. -Reduction or Phase-Out of Hazardous Substances - Substitution of non-biodegradable surfactants with eco-friendly alternatives. -Industrial and Chemical Accident Prevention - Our Management of Change process ensures that safety requirements are met. We use systematic safety analyses to identify risks. We analyze the influence that possible individual errors can have on a chain of events leading up to a malfunction or accident, and we define protective measures accordingly: -Beyond Compliance - Siltronic is a member of international industry related alliance which include water stewardship standards (Responsible Business Alliance). Success is tracked using a combination of quantitative and qualitative indicators, some associated with respective corporate targets: -Effluent Quality Metrics - Reduction in COD, and nutrient concentrations over time. -Water Reuse/Recycle - Volume of recycled water as a percentage of total water used. -Incident Reporting - documentation of water-related incidents or spills, reporting number of severe incidents/spills. -Certifications of ISO 14001 -Stakeholder Assessment - Regulatory agencies assessments on water quality and environmental performance. Siltronic has never been a subject to any fines in that regard, which speaks for the success of the regularly undertaken measures for environmental safety.

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

☑ Not an immediate strategic priority

(3.1.3) Please explain

Production or use of plastics is not relevant to out business operations.

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

☑ Germany

☑ Singapore

(3.1.1.9) Organization-specific description of risk

Siltronic is already indirectly affected by carbon pricing mechanisms in 2 of the 3 countries where it operates. Energy suppliers are passing on their increasing costs to Siltronic through higher prices. Therefore, taxes or levies relating to greenhouse gases are an important driver of rising electricity costs. In Singapore and Germany, we expect an increasing impact of carbon pricing mechanisms on energy costs in the short-, medium- and long-term. In USA several states have implemented their own carbon pricing initiatives. There have been discussions at the federal level about implementing a nationwide carbon pricing mechanism. In Oregon, where we operate, there are ongoing discussions toward implementing a carbon pricing scheme, yet the exact mechanism, timeline and pricing remain under development.

(3.1.1.11) Primary financial effect of the risk

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

☑ Short-term
☑ Medium-term
☑ Long-term
☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

☑ Virtually certain

(3.1.1.14) Magnitude

☑ Medium-high

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

GERMANY: The Fuel Emissions Trading Act ('Brennstoffemissionshandelsgesetz - BEHG') was implemented in 2021, imposing a CO2 price on fossil fuels. Consequently, Siltronic is required to pay already today a fee ('BEHG Umlage') to its gas suppliers. In 2023 the price was set at €30/t CO2e.
SINGAPORE: Singapore implemented a carbon tax in January 2019, initially set at $5 /tCO2e for the first five years from 2019 to 2023.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

GERMANY: Short-term. The carbon price is set to rise continuously as follows: for 2025: €55/t CO2e; in 2026, EU ETS will commence (price corridor: €55 - €65/t CO2e), Medium-term and Long term: the trading phase without price regulations will begin in 2027. With that, our direct costs for energy are expected to further increase by carbon tax, with a price to be determined by the market.
SINGAPORE: Short term: As of January 2024, the carbon tax has been raised to $25/t CO2e and will further increase to $45/t CO2e in 2026 and 2027. Medium-term and Long-term: The carbon tax is expected to reach $50 - $80 /t CO2e by 2030

(3.1.1.17) Are you able to quantify the financial effect of the risk?

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

3000000

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

3200000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

3500000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

30500000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

32500000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

70000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

We calculated the anticipated increased indirect costs (‘primary effect’) consisting of increased energy prices due to carbon pricing mechanisms affecting our suppliers in Germany and Singapore, based on a business-as-usual scenario.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

1000000

(3.1.1.28) Explanation of cost calculation

The cost figure indicated relates to the primary risk response only. The figure includes the costs for energy efficiency projects implemented in the reporting year and the costs for the Energy Attribute Certificates procured in 2024.

(3.1.1.29) Description of response

PRIMARY RISK RESPONSE: With our climate action plan, we aim to reduce our Scope 1+2 emissions to 0 by 2045 (interim target: -42% by 2030; base year 2021). For that purpose, we regularly implement energy efficiency measures and invest in transition to a use of renewable energy.
EFFECTS OF THE RESPONSE: (1) Measures aimed at improving energy efficiency will directly reduce our energy expenses, also reducing the impact of increased costs caused by carbon taxes/prices affecting our energy suppliers. (2+3) Procurement of renewable energy and producing renewable energy ourselves makes us more independent of the impacts of carbon pricing mechanisms. COLLECTIVE ACTION: (1) To underpin our commitment to renewable energy, we joined RE100 in 2023. (2) With our climate targets we support the UN Global Compact's principles 7 and 8 on environmental protection and contribute to UN Sustainable Development Goal Nr. 13 on climate action.
FURTHER RISK RESPONSES: (1) For projects, e.g. investments or energy savings, we utilize an internal carbon price based on market pricing to better assess and manage the financial risks associated with potential future carbon pricing mechanisms. (2) Legal developments are being monitored. The described risk is evaluated regularly, as a part of our internal Risk Management System.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

☑ Germany

(3.1.1.7) River basin where the risk occurs

☑ Danube

(3.1.1.9) Organization-specific description of risk

Climate change exacerbates droughts through various mechanisms. As global temperatures rise, evaporation rates increase, accelerating the loss of moisture from soils and vegetation. Changes in precipitation patterns, such as decreased rainfall or more erratic rainfall, further intensify drought conditions. Siltronic, as the rest of the semiconductor industry, relies heavily on the availability of water: in 2023 we used 6.4 million m3 of water in our production processes as well as 16.1 m3 as cooling water. Potential droughts at one of our production sites may result in reduced production capacity leading to decreased revenues. Long periods of higher temperatures in summer may lead to a reduced amount of cooling water and potential production limitations at our production sites. For all 4 production sites in Germany, the USA and Singapore, the physical water risk assessed resulted in a 'medium' risk rating. The most important elements in the assessment are the WWF water risk filter, analyses by CDP, the assessment of insurance experts and a differentiation of water catchment area and production. The physical risks are based on the aspects of water shortage - which could be caused by droughts - and water quality.

(3.1.1.11) Primary financial effect of the risk

☑ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

☑ Likely

(3.1.1.14) Magnitude

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Droughts could impact Siltronic's financial position, financial performance, and cash flows in several ways: Capital Expenditures: Siltronic is already investing in water-saving technologies in order to achieve the water intensity target. Due to changing regulation, Siltronic may need to invest in alternative water sources, such a cooling towers, leading to higher capital expenditures. Financial Position / Reduction in Assets: Droughts can lead to increased costs for water and raw materials, reducing cash reserves and other liquid assets. Financial Performance / Increased Costs: Droughts can lead to higher expenses for water, and raw materials, reducing gross margins and operating profits; Revenue Impact: Droughts can lead to reduced output or sales due to water scarcity, impacting revenues. Profitability: Reduced revenues combined with increased costs lower net income, affecting profitability ratios like net profit margin, return on assets (ROA), and return on equity (ROE). Cash Flows / Operating Cash Flow: Increased costs and potential revenue declines lead to higher cash outflows and lower cash inflows from operating activities, reducing net operating cash flow.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

700000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

1000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

2400000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

3800000

(3.1.1.25) Explanation of financial effect figure

To calculate the financial effect, we considered two aspects: potential increase in water price, which mostly affect water used in production processes, and potential investment in alternative cooling technologies (cooling towers), which affects cooling water. In terms of potential price increase, we take into consideration that in the period between 2020 and 2024 the price increased by 10%. We calculated a price increase by 30% in mid-term and 50% in long term estimations from current price levels.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Establish organization-wide targets

(3.1.1.27) Cost of response to risk

20000

(3.1.1.28) Explanation of cost calculation

In the reporting year, a total of ca. 20,000 EUR were invested in water related measures, which were successfully completed at one site. The investment costs do not include personnel costs for implementation of the water efficiency measures. Considering that we use water for cooling purposes, these investments are also related to energy savings measures. Such measures in process optimization benefits the efficient use of energy and water simultaneously.

(3.1.1.29) Description of response

RISK RESPONSE: In order to reduce the amount of water used and therefore decrease the potential costs caused by increased water prices, we have set ambitious targets: we strive to decrease water intensity by 20% until 2030 compared to the base year 2015. This key figure relates the amount of water used in production to the wafer area. On the path to achieving this target, we aim to achieve an average improvement of 1.5% per year. Our strategy for the careful use of water is based on optimization projects. This includes reusing water used in a production process for other manufacturing processes.
EFFECTS OF THE RESPONSE: The less water we need for our production, the lower are additional costs caused by increased water prices.
EXAMPLE OF ACTIVITY: The decline in water intensity from the base year 2015 to 2022 was driven by projects to optimize water use and increasing capacity utilization.
COLLECTIVE ACTION: With our water targets we support the UN Global Compact's principles 7 and 8 on environmental protection and contribute to UN Sustainable Development Goal Nr. 6 on clean water and sanitation.

Climate change

(3.1.1.1) Risk identifier

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

☑ Germany

☑ Singapore

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Siltronic is subject to environmental performance disclosure legislation in all three countries where it operates, including climate and water-related parameters. Non-compliance can result in fines and exclusion from public procurement processes.
GERMANY: The EU Corporate Sustainability Reporting Directive (CSRD) requires Siltronic to disclose detailed information on sustainability issues in the annual report starting from 2026 the latest. The EU Corporate Sustainability and Corporate Due Diligence Act (CSDDD) mandate reporting obligations for Siltronic regarding sustainability and human rights due diligence.
SINGAPORE: Companies subject to the carbon tax are required to monitor and report their greenhouse gas emissions to the National Environment Agency (NEA) of Singapore. Singapore is implementing mandatory climate-related disclosure requirements for listed companies in a phased approach starting from financial year 2025. The disclosures must align with the International Sustainability Standards Board (ISSB) standards, which build upon the Task Force on Climate-related Financial Disclosures (TCFD) framework. USA: Greenhouse gas regulations in the US require reporting of emissions for our production site in Portland and may result in emission limits in the future.

(3.1.1.11) Primary financial effect of the risk

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

☑ Virtually certain

(3.1.1.14) Magnitude

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The expansion of ESG reporting requirements significantly increases the financial and operational costs. This includes higher costs associated with the collection, management, and analysis of extensive sustainability-related data, as well as expenses for engaging independent third-party auditors to verify the accuracy and completeness of the reported information. Additionally, Siltronic may need to invest in specialized software, staff training, and process adjustments to ensure compliance with evolving regulatory standards. Failure to comply with environmental performance disclosure regulations can lead to financial penalties and fines, which are classified as additional operational expenses. Although the direct monetary impact of non-compliance may be relatively modest, the reputational damage can be substantial, potentially affecting stakeholder trust, investor confidence, and market positioning. Consequently, Siltronic places a high priority on regulatory compliance and proactively allocate resources to mitigate this risk.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

200000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

400000

(3.1.1.25) Explanation of financial effect figure

The calculation of the financial impact value is primarily based on projected compliance-related expenditures. These include investments in environmental and sustainability monitoring systems, employee training programs, and the engagement of external consultants or legal advisors to ensure adherence to ESG reporting requirements. Additionally, the estimate incorporates anticipated costs associated with potential non-compliance, such as fines, penalties, or enforcement actions imposed by regulatory authorities. These primary effects are considered integral to the overall risk assessment, as they reflect both the direct and indirect financial implications of failing to meet evolving ESG disclosure obligations.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Increased investment in human resources.

(3.1.1.27) Cost of response to risk

200000

(3.1.1.28) Explanation of cost calculation

The cost calculation encompasses several key components: 1. Monitoring Legal Developments: Resources allocated to tracking changes in ESG-related legislation are embedded within the company's internal risk management framework and routine legal monitoring activities. This ensures timely identification and assessment of regulatory changes that may impact reporting obligations. 2. Adaptation to New Requirements: The introduction of new ESG reporting regulations typically results in a temporary surge in workload for teams responsible for public and regulatory disclosures. In the initial phase, this increased demand was absorbed by existing staff without incurring additional costs, thanks to early implementation strategies. However, as the scope and complexity of reporting requirements continue to grow, Siltronic anticipates the need for additional personnel and specialized expertise to maintain compliance sustainably.

(3.1.1.29) Description of response

RISK RESPONSE: (1) Continuous monitoring of the risk described / of legal requirements regarding ESG reporting (2) Early adapting of our ESG reporting to new requirements. EFFECTS OF THE RESPONSE: (1) Continuous monitoring of requirements enables us to anticipate changes and prepare for new obligations well in advance of their implementation. This proactive approach allows us to distribute the additional time and effort required over an extended period, ensuring that our existing workforce can manage the workload within their standard working hours. (2) Early implementation of the new requirements minimizes the risk of falling behind schedule in meeting legal obligations, thereby averting fines, penalties, or enforcement actions. EXAMPLE OF ACTIVITY: Siltronic initiated preparations for

compliance with the Corporate Sustainability Reporting Directive (CSRD) as early as 2023. This proactive approach was driven by the need to manage and gradually amortize the anticipated increase in efforts and costs associated with enhanced ESG reporting obligations. Early preparation enable Siltronic to build internal capacities, implement necessary systems, and adapt reporting processes in a timely manner. By starting ahead of the regulatory deadlines, Siltronic aims to ensure full compliance while minimizing disruption to operations and avoiding last-minute resource strain. This strategic foresight also positions Siltronic to respond effectively to evolving stakeholder expectations and regulatory scrutiny.

Water

(3.1.1.1) Risk identifier

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

☑ United States of America

(3.1.1.7) River basin where the risk occurs

☑ Columbia River

(3.1.1.9) Organization-specific description of risk

Extreme weather events have a simultaneous effect both on water and energy. Changes in precipitation patterns can lead to water scarcity, driving up demand and prices for available water resources. Heat waves, acutely reduce water availability and at the same time increases energy demand, which has a wider effect,

especially on energy prices. Finally, storms in winter drive up energy demand and put a pressure on the energy infrastructure. Such extreme weather events occur more frequently and become more severe each year

(3.1.1.11) Primary financial effect of the risk

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

☑ Short-term
☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

☑ Very likely

(3.1.1.14) Magnitude

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased water and energy costs could impact Siltronic's financial position, financial performance, and cash flows in several ways: (1) Financial Position / Reduction in Assets: Higher energy and water costs lead to increased operating expenses, which can reduce net income and, consequently, retained earnings and total assets over time. (2) Financial Performance / Expenses: Increased energy and water costs elevate the cost of goods sold (COGS) or operating expenses, directly reducing gross and operating margins. Profitability: Higher expenses reduce net income, affecting profitability ratios such as net profit margin, return on assets (ROA), and return on equity (ROE). (3) Cash Flows / Operating Cash Flow: Increased energy and water costs result in higher cash outflows from operating activities, reducing the net cash provided by these activities.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

2000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

3000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

2500000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

3900000

(3.1.1.25) Explanation of financial effect figure

To calculate the financial effect, we considered two aspects: Short Term: The average price increase of electricity during each extreme weather event period in the last three years. During such periods the market prices increased 4-fold, which might result in a cost increase between 20% and 40% over the year. In absolute value, it may amount from 2,000,000 - 3,000,000 additional costs for electricity per year. Mid-term: The regulatory agency has announced a resource adequacy program. Related costs resulting from this program will be passed down to end users. We estimated costs from this program to range from 500,000 - 900,000 per year for Siltronic. The calculation for the mid term financial impact included potential additional costs both from market price increase due to extreme weather event and the additional costs from the resource adequacy program.

(3.1.1.26) Primary response to risk

Policies and plans

☑ More ambitious environmental commitments and policies

(3.1.1.27) Cost of response to risk

3700000

(3.1.1.28) Explanation of cost calculation

Our mitigation measures from this risk rely on three aspects: (1.) We practice strategic procurement of electricity, to avoid the impacts of the volatile energy market. The costs amount to ca. EUR 200,000 (2.) We invest in energy efficiency measures to reduce energy consumption. In the reporting year the costs for completed

measures amount to ca. EUR 500,000 for one production sit. (3.) We invest in self-generation of electricity. In the reporting year, installation of PV facility was initiated.

(3.1.1.29) Description of response

The implementation of the Climate Action Plan in the reporting year consisted of consciously purchasing significant amounts of electricity from energy suppliers, which is associated with lower CO2 emissions. Increasing energy efficiency is one of our strategic ESG KPIs. Around 5 percent of the necessary savings in greenhouse gas emissions in 2030 are to be achieved by increasing energy efficiency and reducing energy intensity, for example through optimized production processes or the use of more efficient equipment. In 2024, we were able to implement savings projects with a sustainable reduction in energy consumption of 15.8 GWh. These measures thus contribute to a sustainable reduction of 5,111 t CO2eq.
FURTHER RISK RESPONSES: Through our climate goals, we aim to contribute to keeping global temperatures well below degrees, thereby indirectly reducing the risk of extreme weather events caused by climate change. We aim to reduce our Scope 1+2 emissions to zero by 2045 at the latest. Despite continued growth and the associated significant increase in energy consumption, these greenhouse gas emissions are to be reduced by an absolute 42% by 2030 compared to the base year 2021.
COLLECTIVE ACTION: With our climate targets we support the UN Global Compact's principles 7 and 8 on environmental protection and contribute to goal Nr. 13 on climate action of the UN sustainable development goals.

Water

(3.1.1.1) Risk identifier

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

☑ Germany

☑ Singapore

☑ United States of America

(3.1.1.7) River basin where the risk occurs

☑ Columbia River

☑ Danube

(3.1.1.9) Organization-specific description of risk

Siltronic is subject to environmental performance disclosure legislation in all three countries where it operates, including climate and water-related parameters. Non-compliance can result in fines and exclusion from public procurement processes. GERMANY: The EU Corporate Sustainability Reporting Directive (CSRD) requires Siltronic to disclose detailed information on sustainability issues in the annual report starting from 2026 the latest. The EU Corporate Sustainability and Corporate Due Diligence Act (CSDDD) mandate reporting obligations for Siltronic regarding sustainability and human rights due diligence. SINGAPORE: Companies subject to the carbon tax are required to monitor and report their greenhouse gas emissions to the National Environment Agency (NEA) of Singapore. Singapore is implementing mandatory climate-related disclosure requirements for listed companies in a phased approach starting from financial year 2025. The disclosures must align with the International Sustainability Standards Board (ISSB) standards, which build upon the Task Force on Climate-related Financial Disclosures (TCFD) framework. USA: Greenhouse gas regulations in the US require reporting of emissions for our production site in Portland and may result in emission limits in the future.

(3.1.1.11) Primary financial effect of the risk

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

☑ Virtually certain

(3.1.1.14) Magnitude

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The expansion of ESG reporting requirements significantly increases the financial and operational costs. This includes higher costs associated with the collection, management, and analysis of extensive sustainability-related data, as well as expenses for engaging independent third-party auditors to verify the accuracy and completeness of the reported information. Additionally, Siltronic may need to invest in specialized software, staff training, and process adjustments to ensure compliance with evolving regulatory standards. Failure to comply with environmental performance disclosure regulations can lead to financial penalties and fines, which are classified as additional operational expenses. Although the direct monetary impact of non-compliance may be relatively modest, the reputational damage can be substantial, potentially affecting stakeholder trust, investor confidence, and market positioning. Consequently, Siltronic places a high priority on regulatory compliance and proactively allocate resources to mitigate this risk.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

200000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

400000

(3.1.1.25) Explanation of financial effect figure

The calculation of the financial impact value is primarily based on projected compliance-related expenditures. These include investments in environmental and sustainability monitoring systems, employee training programs, and the engagement of external consultants or legal advisors to ensure adherence to ESG reporting requirements. Additionally, the estimate incorporates anticipated costs associated with potential non-compliance, such as fines, penalties, or enforcement actions imposed by regulatory authorities. These primary effects are considered integral to the overall risk assessment, as they reflect both the direct and indirect financial implications of failing to meet evolving ESG disclosure obligations.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Increased investment in human resources

(3.1.1.27) Cost of response to risk

200000

(3.1.1.28) Explanation of cost calculation

The cost calculation encompasses several key components: 1. Monitoring Legal Developments: Resources allocated to tracking changes in ESG-related legislation are embedded within the company's internal risk management framework and routine legal monitoring activities. This ensures timely identification and assessment of regulatory changes that may impact reporting obligations. 2. Adaptation to New Requirements: The introduction of new ESG reporting regulations typically results in a temporary surge in workload for teams responsible for public and regulatory disclosures. In the initial phase, this increased demand was absorbed by existing staff without incurring additional costs, thanks to early implementation strategies. However, as the scope and complexity of reporting requirements continue to grow, Siltronic anticipates the need for additional personnel and specialized expertise to maintain compliance sustainably.

(3.1.1.29) Description of response

RISK RESPONSE: (1) Continuous monitoring of the risk described / of legal requirements regarding ESG reporting (2) Early adapting of our ESG reporting to new requirements. EFFECTS OF THE RESPONSE: (1) Continuous monitoring of requirements enables us to anticipate changes and prepare for new obligations well in advance of their implementation. This proactive approach allows us to distribute the additional time and effort required over an extended period, ensuring that our existing workforce can manage the workload within their standard working hours. (2) Early implementation of the new requirements minimizes the risk of falling behind schedule in meeting legal obligations, thereby averting fines, penalties, or enforcement actions. EXAMPLE OF ACTIVITY: In Germany, Siltronic initiated preparations for compliance with the Corporate Sustainability Reporting Directive (CSRD) as early as 2023. This proactive approach was driven by the need to manage and gradually amortize the anticipated increase in efforts and costs associated with enhanced ESG reporting obligations. Early preparation enable Siltronic to build internal capacities, implement necessary systems, and adapt reporting processes in a timely manner. By starting ahead of the regulatory deadlines, Siltronic aims to ensure full compliance while minimizing disruption to operations and avoiding last-minute resource strain. This strategic foresight also positions Siltronic to respond effectively to evolving stakeholder expectations and regulatory scrutiny.

Climate change

(3.1.1.1) Risk identifier

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Extreme weather events have a simultaneous effect both on water and energy. Changes in precipitation patterns can lead to water scarcity, driving up demand and prices for available water resources. Heat waves, acutely reduce water availability and at the same time increases energy demand, which has a wider effect, especially on energy prices. Finally, storms in winter drive up energy demand and put a pressure on the energy infrastructure. Such extreme weather events occur more frequently and become more severe each year.

(3.1.1.11) Primary financial effect of the risk

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

☑ Short-term
☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

☑ Very likely

(3.1.1.14) Magnitude

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased water and energy costs could impact Siltronic's financial position, financial performance, and cash flows in several ways: (1) Financial Position / Reduction in Assets: Higher energy and water costs lead to increased operating expenses, which can reduce net income and, consequently, retained earnings and total assets over time. (2) Financial Performance / Expenses: Increased energy and water costs elevate the cost of goods sold (COGS) or operating expenses, directly reducing gross and operating margins. Profitability: Higher expenses reduce net income, affecting profitability ratios such as net profit margin, return on assets (ROA), and return on equity (ROE). (3) Cash Flows / Operating Cash Flow: Increased energy and water costs result in higher cash outflows from operating activities, reducing the net cash provided by these activities.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

2000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

3000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

2500000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

3900000

(3.1.1.25) Explanation of financial effect figure

To calculate the financial effect, we considered two aspects: Short Term: The average price increase of electricity during each extreme weather event period in the last three years. During such periods the market prices increased 4-fold, which might result in a cost increase between 20% and 40% over the year. In absolute value, it may amount from 2,000,000 - 3,000,000 additional costs for electricity per year. Mid-term: The regulatory agency of Oregon has announced a resource adequacy program, referenced to the one implemented in the state of California. Related costs resulting from this program will be passed down to end users. We estimated costs from this program to range from 500,000 - 900,000 per year for Siltronic. The calculation for the mid term financial impact included potential additional costs both from market price increase due to extreme weather event and the additional costs from the resource adequacy program.

(3.1.1.26) Primary response to risk

Policies and plans

☑ More ambitious environmental commitments and policies

(3.1.1.27) Cost of response to risk

3700000

(3.1.1.28) Explanation of cost calculation

Our mitigation measures from this risk rely on three aspects: (1.) We practice strategic procurement of electricity, to avoid the impacts of the volatile energy market. The costs amount to ca. EUR 200,000 (2.) We invest in energy efficiency measures to reduce energy consumption. In the reporting year the costs for completed measures amount to ca. EUR 500,000 for one production site. (3.) We invest in self-generation of electricity. In the reporting year, installation of PV facility was initiated.

(3.1.1.29) Description of response

The implementation of the Climate Action Plan in the reporting year consisted of consciously purchasing significant amounts of electricity from energy suppliers, which is associated with lower CO2 emissions. Increasing energy efficiency is one of our strategic ESG KPIs. Around 5 percent of the necessary savings in greenhouse gas emissions in 2030 are to be achieved by increasing energy efficiency and reducing energy intensity, for example through optimized production processes or the use of more efficient equipment. In 2024, we were able to implement savings projects with a sustainable reduction in energy consumption of 15.8 GWh. These measures thus contribute to a sustainable reduction of 5,111 t CO2eq.
EXAMPLE OF ACTIVITY: The Portland site purchased wind energy certificates totaling 2,902 MWh (previous year: 2,271 MWh). In the reporting year, the installation of the photovoltaic system was completed, and the system was put into operation. It has a planned annual yield of 1.5 GWh.
FURTHER RISK RESPONSES: Through our climate goals, we aim to contribute to keeping global temperatures well below degrees, thereby indirectly reducing the risk of extreme weather events caused by climate change. We aim to reduce our Scope 1+2 emissions to zero by 2045 at the latest. Despite continued growth and the associated significant increase in energy consumption, these greenhouse gas emissions are to be reduced by an absolute 42% by 2030 compared to the base year 2021. COLLECTIVE ACTION: With our climate targets we support the UN Global Compact's principles 7 and 8 on environmental protection and contribute to goal Nr. 13 on climate action of the UN sustainable development goals.

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

4200000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

850000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The indicated values are calculated based on climate-related factors which could potentially affect the company operational costs. The assumptions are made based on a short-term potential impact. Climate-related transition risks have a higher potential impact on the OpEx. However, the impact of the net risk is low, therefore the vulnerability is considered low.

Water

(3.1.2.1) Financial metric

Select from:
☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue

1800000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

☑ 1-10%

(3.1.2.7) Explanation of financial figures

The indicated values are calculated based on water-related factors which could potentially affect the company operational costs. The assumptions are made based on a short-term potential impact. Water-related physical risks have a higher potential impact on the OpEx, while the vulnerability to water-related transition risks is negligible.

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*Siltronic has not been a subject to any compliance related fine or other non-financial penalty for water-related regulatory violations in 2024.*

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	☑ Yes, we have identified opportunities, and some/all are being realized
Water	☑ Yes, we have identified opportunities, and some/all are being realized

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☑ Access to sustainability linked loans

(3.6.1.4) Value chain stage where the opportunity occurs

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

☑ Germany
☑ Singapore
☑ United States of America

(3.6.1.8) Organization specific description

In 2022, Siltronic successfully issued its first ESG-linked promissory loan, marking a significant milestone in aligning financial strategy with sustainability goals. Despite a challenging capital market environment, the Group secured €300 million under favorable conditions. The funds are designated for general corporate financing as well as strategic investments aimed at long-term growth. A distinctive feature of this financing instrument is its linkage to a sustainability key performance indicator (KPI): the interest rate is directly tied to Siltronic's ESG rating, specifically the 'Management Score' assessed by Sustainalytics. This score evaluates Siltronic's ability to manage material ESG risks, including those related to climate protection and water security. The better Siltronic performs in managing these sustainability related risks, the more favorable the financing terms become—creating a direct incentive for continuous improvement in sustainability performance.

(3.6.1.9) Primary financial effect of the opportunity

☑ Increased access to capital at lower/more favorable rates

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

☑ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

(1) Financial performance: Reduced interest expenses directly increase net income, improving profitability metrics such as net profit margin, return on assets (ROA), and return on equity (ROE). (2) Cash Flows: Reduced interest payments improve operating cash flow, providing more funds for day-to-day operations and investment in growth opportunities.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1100000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1100000

(3.6.1.23) Explanation of financial effect figures

The ESG loan is tied to the sustainability rating of Siltronic, based on predetermined ESG targets. If the targets are met, Siltronic receives a discount of EUR 150,000 on the loan pricing, and if not met, there is a premium of EUR 150,000 added. Hence, in case the ESG targets are met, the net savings result in EUR 300,000 annually. Taking the payback profile of the loan into account, the medium term effect totals around to EUR 1,100,000.

(3.6.1.24) Cost to realize opportunity

50000

(3.6.1.25) Explanation of cost calculation

The additional costs for leveraging this opportunity are mainly absorbed into business-as-usual activities. The administrative workload is minimal, requiring only a small fraction of a full-time equivalent (FTE) employee's time to manage the necessary bureaucracy. The indicated cost value includes costs for the third-party rating agency, human resources, and bureaucracy costs. Considering that the loan is ESG linked, the yield of this opportunity is connected to the implementation of our climate strategy and the achievement of our ESG KPIs. For all of the related ESG KPIs, Siltronic has developed strategic action plan to achieve the targets. These costs are not included in the indicated value.

(3.6.1.26) Strategy to realize opportunity

METHOD USED TO EXPLOIT OPPORTUNITY: Siltronic realize the opportunity of benefiting from a sustainability-linked loan by integrating our sustainability strategy into core business operations. This includes setting ambitious climate and water targets, monitoring progress through defined KPIs, and transparently communicating our sustainability efforts (EXAMPLE of ACTIVITY). These activities strengthen our ESG profile and directly influence the terms of ESG-linked financing. PRIORITIZATION vs. OTHER OPPORTUNITIES: Siltronic sees no conflict between this and other strategic opportunities; therefore, no prioritization was required.

Water

(3.6.1.1) Opportunity identifier

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☑ Access to sustainability linked loans

(3.6.1.4) Value chain stage where the opportunity occurs

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

☑ Germany

☑ Singapore

☑ United States of America

(3.6.1.6) River basin where the opportunity occurs

☑ Columbia River

☑ Danube

(3.6.1.8) Organization specific description

In 2022, Siltronic successfully issued its first ESG-linked promissory loan, marking a significant milestone in aligning financial strategy with sustainability goals. Despite a challenging capital market environment, the Group secured €300 million under favorable conditions. The funds are designated for general corporate financing as well as strategic investments aimed at long-term growth. A distinctive feature of this financing instrument is its linkage to a sustainability key performance indicator (KPI): the interest rate is directly tied to Siltronic's ESG rating, specifically the 'Management Score' assessed by Sustainalytics. This score evaluates Siltronic's ability to manage material ESG risks, including those related to climate protection and water security. The better Siltronic performs in managing these sustainability related risks, the more favorable the financing terms become—creating a direct incentive for continuous improvement in sustainability performance.

(3.6.1.9) Primary financial effect of the opportunity

☑ Increased access to capital at lower/more favorable rates

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

☑ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

(1) Financial performance: Reduced interest expenses directly increase net income, improving profitability metrics such as net profit margin, return on assets (ROA), and return on equity (ROE). (2) Cash Flows: Reduced interest payments improve operating cash flow, providing more funds for day-to-day operations and investment in growth opportunities.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1100000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1100000

(3.6.1.23) Explanation of financial effect figures

The ESG loan is tied to the sustainability rating of Siltronic, based on predetermined ESG targets. If the targets are met, Siltronic receives a discount of EUR 150,000 on the loan pricing, and if not met, there is a premium of EUR 150,000 added. Hence, in case the ESG targets are met, the net savings result in EUR 300,000 annually. Taking the payback profile of the loan into account, the medium term effect totals around to EUR 1,100,000.

(3.6.1.24) Cost to realize opportunity

50000

(3.6.1.25) Explanation of cost calculation

The additional costs for leveraging this opportunity are mainly absorbed into business-as-usual activities. The administrative workload is minimal, requiring only a small fraction of a full-time equivalent (FTE) employee's time to manage the necessary bureaucracy. The indicated cost value includes costs for the third-party rating agency, human resources, and bureaucracy costs. Considering that the loan is ESG linked, the yield of this opportunity is connected to the implementation of our climate strategy and the achievement of our ESG KPIs. For all of the related ESG KPIs, Siltronic has developed strategic action plan to achieve the targets. These costs are not included in the indicated value.

(3.6.1.26) Strategy to realize opportunity

METHOD USED TO EXPLOIT OPPORTUNITY: Siltronic realize the opportunity of benefiting from a sustainability-linked loan by integrating our sustainability strategy into core business operations. This includes setting ambitious climate and water targets, monitoring progress through defined KPIs, and transparently communicating our sustainability efforts (EXAMPLE of ACTIVITY). These activities strengthen our ESG profile and directly influence the terms of ESG-linked financing. PRIORITIZATION vs. OTHER OPPORTUNITIES: Siltronic sees no conflict between this and other strategic opportunities; therefore, no prioritization was required.

Climate change

(3.6.1.1) Opportunity identifier

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Use of public sector incentives

(3.6.1.4) Value chain stage where the opportunity occurs

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

☑ Germany

(3.6.1.8) Organization specific description

Government measures to offset burdens for industry related to climate protection can present opportunities for Siltronic.

(3.6.1.9) Primary financial effect of the opportunity

☑ Increased access to capital

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

☑ Short-term

☑ Medium-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Through strategic investments in energy efficiency measures and the procurement of electricity from renewable sources, Siltronic positions itself to benefit from government subsidy programs aimed at promoting sustainable energy use. These subsidies are expected to partially offset the increased costs of electricity, thereby reducing the overall financial burden associated with the transition to cleaner energy. In addition to direct cost relief, such initiatives also enhance Siltronic's environmental performance, contribute to long-term operational resilience, and support compliance with national and EU climate targets. By aligning with public policy objectives, Siltronic strengthens its eligibility for future funding opportunities and reinforces its commitment to responsible energy management.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Siltronic integrates compensation into its financial strategy, allowing for reinvestment in low-carbon technologies and process optimization. 2029–2030: By the end of the program, Siltronic has significantly reduced its carbon footprint and improved its energy resilience. The long-term financial predictability supports competitiveness and compliance with EU climate regulations. The program's impact is reflected not only in reduced operational costs but also in enhanced stakeholder trust and market positioning.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

6500000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

5000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

6000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

20000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

25000000

(3.6.1.23) Explanation of financial effect figures

For the following years (short and medium-term) we expect a similar amount from annual subsidies.We provided a cumulative range for the years covered by the respective time horizons.

(3.6.1.24) Cost to realize opportunity

1000000

(3.6.1.25) Explanation of cost calculation

To qualify for state subsidies, Siltronic was required to meet specific criteria related to the implementation of energy efficiency measures and the procurement of electricity from renewable sources. These efforts reflect Siltronic's commitment to sustainable operations and compliance with national energy transition policies. The reported cost figure includes expenditures for energy efficiency projects carried out during the reporting year at the two German production sites. It also covers the costs associated with procuring Energy Attribute Certificates (EACs), which verify the use of renewable electricity at these locations. These certificates play a key role in demonstrating Siltronic's shift toward low-carbon energy sources. For confidentiality reasons, all financial figures disclosed have been rounded. This approach ensures transparency while protecting sensitive commercial information.

(3.6.1.26) Strategy to realize opportunity

With an objective to reduce electricity-related costs and qualify for refunds subsidies by fulfilling energy efficiency and renewable electricity procurement criteria, Siltronic has set-up the following strategic actions for the following 5 years:

Water

(3.6.1.1) Opportunity identifier

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Cost savings

(3.6.1.4) Value chain stage where the opportunity occurs

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

☑ Germany

☑ Singapore

☑ United States of America

(3.6.1.6) River basin where the opportunity occurs

☑ Columbia River

☑ Danube

(3.6.1.8) Organization specific description

Siltronic assigns considerably great importance to the water used in the production processes. The majority of this water is used in cleaning steps and concerns ultrapure water of the highest quality. Water of such purity is necessary to meet the extreme requirements for the purity of wafer surfaces. Due to the quantitative requirements in connection with the risk assessment, we pay attention to the careful use of water. Wherever possible, water used in a production process is recycled and/or reused for other processes.

(3.6.1.9) Primary financial effect of the opportunity

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

☑ Short-term

☑ Medium-term

☑ Long-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

☑ Medium-low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Siltronic places strong emphasis on responsible water management, which is reflected in its selection of reduced water consumption as one of six key non-financial performance indicators. This strategic focus is embedded in operational practices and driven by targeted process optimization initiatives. These projects aim to increase the recycling and reuse of water within production processes, thereby minimizing the need for fresh water withdrawal. As a result, Siltronic not only reduces its environmental footprint but also achieves measurable cost savings associated with lower water procurement and disposal volumes. This approach supports both sustainability goals and operational efficiency, reinforcing Siltronic's commitment to resource conservation and long-term environmental stewardship.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

To reduce overall water consumption and mitigate the financial impact of rising water prices, Siltronic has established ambitious water-related targets. Specifically, it aims to decrease water intensity by 20% by 2030, using 2015 as the baseline year. To stay on track, Siltronic targets an average annual improvement of 1.5%. This goal is being pursued through a series of process optimization initiatives focused on increasing water recycling and reuse across operations. These measures not only contribute to environmental sustainability but also lead to a measurable reduction in water withdrawal volumes. As a result, Siltronic anticipates a steady decline in water-related costs year over year, driven by the successful implementation of these efficiency projects.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

7800000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

8000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

8500000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

40000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

42500000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

80000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

85000000

(3.6.1.23) Explanation of financial effect figures

By recycling/reusing water in the reporting year Siltronic made significant savings. These savings basically reflect the costs of new water withdrawal in case water was not recycled/reused.

(3.6.1.24) Cost to realize opportunity

2700000

(3.6.1.25) Explanation of cost calculation

The reported cost figures are derived from two primary categories of activities related to water management. The first includes expenditures for water-related projects implemented during the reporting year, such as process optimizations, recycling initiatives, and efficiency upgrades aimed at reducing water consumption. These projects contribute directly to Siltronic's sustainability targets and operational cost savings. The second category covers investments in new infrastructure and facilities that support long-term water stewardship. Together, these investments reflect Siltronic's strategic commitment to responsible water use and its proactive approach to managing both environmental impact and cost exposure. For confidentiality reasons, all financial figures have been rounded.

(3.6.1.26) Strategy to realize opportunity

Siltronic's approach to responsible water management is anchored in a continuous process of optimization and innovation. A key element of this strategy is the reuse of water within production cycles—repurposing water from one manufacturing process for use in another. To fully leverage this opportunity, the newly constructed production facility in Singapore has been equipped with cutting-edge water treatment and recycling systems designed to maximize efficiency and minimize waste-water. In line with our broader environmental goals, we consistently allocate significant investments to sustainability initiatives, including water conservation.

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue

227000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

☑ 11-20%

(3.6.2.4) Explanation of financial figures

Wafers are used as a raw material for the production of energy-efficient end products. The demand for wafers is increasing – amongst other influence factors – due to the growing interest in energy-efficient products. To make power semiconductors more energy-efficient, we have developed special wafer materials with low oxygen content. Chips of this reduce energy consumption in devices in which high direct and alternating currents are converted. Examples include the current flow between the electric motor and the battery in an all-electric car, between a charging station and an electric vehicle, or between the power grid and the generation of electricity

from renewable sources (mainly wind turbines, photovoltaics). Without the supply of special wafer materials, the energy efficiency of many electrical products, incl. electric vehicles, would be significantly lower.

Water

(3.6.2.1) Financial metric

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue

150000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

☑ 11-20%

(3.6.2.4) Explanation of financial figures

Construction, expansion and operation of wastewater collection and treatment systems

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The diversity concept for the Executive Board covers the following aspects: (1) Professional diversity, (2) International experience, (3) Gender, (4) Age. The purpose of the diversity concept is to ensure that Siltronic AG is managed with a view to its long-term success and that the Executive Board and Supervisory Board work together in a targeted and efficient manner. The Supervisory Board and the Executive Committee of the Supervisory Board take the diversity concept into account – in addition to the requirements of the German Stock Corporation Act (AktG), the German Corporate Governance Code and the rules of procedure for the Supervisory Board – in the long-term succession planning and appointment of Executive Board members. The diversity concept for the Executive Board is implemented as part of the Executive Board appointment process. The Supervisory Board and the Executive Committee of the Supervisory Board take into account the requirements set out in the diversity concept when selecting candidates and appointing Executive Board members.

(4.1.6) Attach the policy (optional)

Declaration-on-corporate-governance-2024.pdf

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

☑ Yes

Water

(4.1.1.1) Board-level oversight of this environmental issue

☑ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

☑ No, but we plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

☑ Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

Biodiversity was assessed as a non-material sustainability topic in Siltronic's materiality analysis 2024. The analysis was conducted in accordance with ESRS (European Sustainability Reporting Standards) which are mandatory under the CSRD (Corporate Sustainability Reporting Directive) of the European Union which became legally binding for Siltronic in 01/2024. Still we are constantly monitoring potential biodiversity impacts that might occur in the value chain of our products.

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

☑ Chief Executive Officer (CEO)
☑ Chief Financial Officer (CFO)
☑ Chief Operating Officer (COO)
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

☑ Board mandate
☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

☑ Reviewing and guiding annual budgets
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The management of the Siltronic organization is based on financial performance indicators. The most important of these are recorded monthly on a local and corporate basis. Our organization uses also non-financial performance indicators. Similar to the financial performance indicators non-financial performance indicators also have a hierarchy according to their significance. From the wide range of non-financial performance indicators that can be assigned to sustainability the Executive Board has selected six performance indicators which are monitored at least quarterly. Each of these indicators has a target for the reporting year and where applicable until 2030. Two of the six strategic non-financial indicators are climate-related: (1) Efficient use of silicon raw materials management (2) Efficient use of energy management and reduction of GHG emissions. As part of our Climate Action Program, we committed to reduce GHG emissions scope 1 and 2 by 42% until 2030 from the base year 2021 and to reach net-zero until 2045. Strategic ESG KPIs are regularly monitored while major actions and investments together with corresponding budgets are planned, released and reviewed in quarterly meetings of the Executive Board led by the CEO. In addition, Siltronic's climate strategy is a standard topic in meetings of the company's Supervisory Board.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

☑ Chief Executive Officer (CEO)
☑ Chief Financial Officer (CFO)
☑ Chief Operating Officer (COO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

☑ Board mandate
☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Our organization uses non-financial performance indicators. Similar to the financial performance indicators, non-financial performance indicators also have a hierarchy according to their significance. From the wide range of non-financial performance indicators that can be assigned to sustainability, the Executive Board has selected six performance indicators, which are monitored at least quarterly. Each of these indicators has a target for the reporting year and where applicable until 2030. One of the six strategic non-financial KPIs is water-related: reduction of specific water withdrawal rate until 2030 by 20%. Strategic ESG KPIs are regularly monitored, while major actions and investments together with corresponding budgets are planned, released and reviewed in quarterly meetings of the Executive Board, led by the CEO. In addition, Siltronic's climate strategy is a standard topic in meetings of the company's Supervisory Board.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ Management-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ Management-level experience in a role focused on environmental issues

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

☑ Yes

Water

(4.3.1) Management-level responsibility for this environmental issue

☑ Yes

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

☑ No, and we do not plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

☑ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

Biodiversity was assessed as a non-material sustainability topic in Siltronic's materiality analysis 2024. The analysis was conducted in accordance with ESRS (European Sustainability Reporting Standards) which are mandatory under the CSRD (Corporate Sustainability Reporting Directive) of the European Union which became legally binding for Siltronic in 01/2024. Still we are constantly monitoring potential biodiversity impacts that might occur in the value chain of our products.

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

☑ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability management, including climate-related issues are part of the Corporate Responsibility department in Siltronic. The Corporate Responsibility department coordinates the implementation of Siltronic's sustainability strategy. The head of the department has a direct reporting line to Siltronic's CFO and reports directly to

the Executive Board at regular meetings. The implementation of the sustainability strategy involves the company officers responsible for climate protection, water security and human rights, as well as those responsible for the production sites. Corporate Responsibility team meetings are held on a regular basis for this purpose. In addition, Corporate Responsibility handles inquiries from external stakeholders on sustainability issues. This relates in particular to customers, investors, rating agencies and external initiatives, such as CDP, RE100, the Responsible Business Alliance (RBA) and the UN Global Compact.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

☑ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability management, including water-related issues are part of the Corporate Responsibility department in Siltronic. The Corporate Responsibility department coordinates the implementation of Siltronic's sustainability strategy. The head of the department has a direct reporting line to Siltronic's CFO and reports directly to the Executive Board at regular meetings. The implementation of the sustainability strategy involves the company officers responsible for climate protection, water security and human rights, as well as those responsible for the production sites. Corporate Responsibility team meetings are held on a regular basis for this purpose. In addition, Corporate Responsibility handles inquiries from external stakeholders on sustainability issues. This relates in particular to customers, investors, rating agencies and external initiatives, such as CDP, RE100, the Responsible Business Alliance (RBA) and the UN Global Compact.

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

1

(4.5.3) Please explain

For the members of the Executive Board a variable portion of salary is linked to ESG targets (including reduction of energy consumption and GHG emissions). Starting 2020, the variable compensation of the Executive Board is based, among other topics, on the achievement of non-financial targets. The Supervisory Board has set quantitative ESG targets for the prevention of occupational accidents (measured on the basis of occupational accidents with lost work time per million hours worked), for the efficient use of silicon in wafer production (measured on the basis of silicon yield), for reducing the consumption of energy/ reduction of CO2 emissions (scope 1 and 2), water withdrawal (per wafer area), and for waste recycling rate. These targets on which the monetary incentive system is based on, are in line with Siltronic's Sustainability/Climate Strategy

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

1

(4.5.3) Please explain

For the members of the Executive Board a variable portion of salary is linked to ESG targets (including reduction of water withdrawal). Starting 2020, the variable compensation of the Executive Board is based among other topics on the achievement of non-financial targets. The Supervisory Board has set quantitative ESG targets for the prevention of occupational accidents (measured on the basis of occupational accidents with lost work time per million hours worked), for the efficient use of silicon in wafer production (measured on the basis of silicon yield), for reducing the consumption of energy/ reduction of CO2 emissions (scope 1 and 2), water withdrawal (per wafer area), and for waste recycling rate. These targets on which the monetary incentive system is based on, are in line with Siltronic's Sustainability/Water Strategy.

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

(4.5.1.2) Incentives

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Achievement of climate transition plan

(4.5.1.4) Incentive plan the incentives are linked to

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The STI is a performance-related bonus with a one year assessment period. The basis for the STI is the achievement of the performance targets set by the Supervisory Board for each fiscal year at the beginning of the fiscal year. The performance targets consist of financial targets and non-financial targets. Unless otherwise specified, the financial targets relate to the performance categories 'plan EBIT' (40%) and 'plan net cash flow' (40%). The non-financial targets relate to strategic targets (10%; in case of several strategic targets, the weighting between the targets is determined by the Supervisory Board), which may also include personal/individual targets for the member of the Executive Board, as well as environmental, social and prudent corporate management (governance) targets - so-called ESG targets - (10% in total; in case of several ESG targets, the weighting between the targets is determined by the Supervisory Board). The ESG targets are based on the targets defined by the Company in the Company's sustainability strategy, from which the Supervisory Board selects annually. The Supervisory Board is entitled to determine other or further suitable performance categories and targets for future assessment periods and to set a different weighting. The amount paid out for the STI is calculated by multiplying the total target achievement factor (sum of the target achievement factors in the performance categories and non-financial targets) for the compensation year by the contractually agreed target value. The STI is limited to a maximum of twice the target value.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The ESG targets are based on the targets defined by the Company in the Company's sustainability strategy, from which the Supervisory Board selects annually.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The STI is a performance-related bonus with a one year assessment period. The basis for the STI is the achievement of the performance targets set by the Supervisory Board for each fiscal year at the beginning of the fiscal year. The performance targets consist of financial targets and non-financial targets. Unless otherwise specified, the financial targets relate to the performance categories 'plan EBIT' (40%) and 'plan net cash flow' (40%). The non-financial targets relate to strategic targets (10%; in case of several strategic targets, the weighting between the targets is determined by the Supervisory Board), which may also include personal/individual targets for the member of the Executive Board, as well as environmental, social and prudent corporate management (governance) targets - so-

called ESG targets - (10% in total; in case of several ESG targets, the weighting between the targets is determined by the Supervisory Board). The ESG targets are based on the targets defined by the Company in the Company's sustainability strategy, from which the Supervisory Board selects annually. The Supervisory Board is entitled to determine other or further suitable performance categories and targets for future assessment periods and to set a different weighting. The amount paid out for the STI is calculated by multiplying the total target achievement factor (sum of the target achievement factors in the performance categories and non-financial targets) for the compensation year by the contractually agreed target value. The STI is limited to a maximum of twice the target value.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The ESG targets are based on the targets defined by the Company in the Company's sustainability strategy, from which the Supervisory Board selects annually.

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

☑ Climate change
☑ Water
☑ Biodiversity

(4.6.1.2) Level of coverage

☑ Organization-wide

(4.6.1.3) Value chain stages covered

☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(4.6.1.4) Explain the coverage

Through our Code of Conduct and our membership to RBA we commit to environmental responsibility and improvements in environmental protection beyond the legal requirements, both in our direct operations as well as throughout our upstream and downstream value chain. As stated in our Code of Conduct "we commit to the protection of the environment and limiting the climate crisis. To prevent environmental impacts and conserve resources, we continuously work to optimize our processes. Every year we define savings goals for each of our production locations, in environment-related aspects like waste, emissions, water use, recycling and energy consumption". The mechanisms of mitigating and addressing environmental issues are covered in several documents and policies: Declaration of Corporate Social Responsibility, EHS Manual, Climate strategy, Policy Statement for human rights and environmental protection. As a member of the UN Global Compact, Siltronic adheres to the 10 Principles of responsible business conduct, covering the issues of human rights, labor standards, the environment, and anti-corruption. In addition, our voluntary commitments to the Electronics Industry Code of Conduct, the Legal & Compliance Policy, the Code of Procedure for Compliance Notifications, Responsible Care® initiative, Conflict Minerals Procedure, Know Your Business Partner process, and regular customer audits also play an important role regarding our commitments to environmental aspects.

(4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments
☑ Commitment to 100% renewable energy
☑ Commitment to net-zero emissions

Water-specific commitments
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to safely managed WASH in local communities

Social commitments
☑ Adoption of the UN International Labour Organization principles
☑ Commitment to promote gender equality and women's empowerment
☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions
☑ Description of environmental requirements for procurement
☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns
☑ Description of renewable electricity procurement practices
☑ Recognition of environmental linkages and trade-offs
☑ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

☑ Yes, in line with the Paris Agreement
☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

☑ Publicly available

(4.6.1.8) Attach the policy

Siltronic_PolicyStatement-Environment.pdf

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

☑ Yes

(4.10.2) Collaborative framework or initiative

☑ RE100
☑ UN Global Compact
☑ Other, please specify :Responsible Business Alliance (RBA)

(4.10.3) Describe your organization's role within each framework or initiative

Siltronic has joined the RE100 initiative in 2023, aiming to contribute to advancing the global decarbonization process. As part of its membership of RE100, Siltronic has committed to gradually increasing the proportion of renewable energy to 60 percent by 2030 and to 100 percent by 2045. Siltronic has been a participant in the UN Global Compact since 2017, thus Siltronic implements the ten principles of the United Nations´ Global Compact initiative to protect human rights, social and environmental standards and the fight against corruption. Siltronic publishes an updated progress report on compliance to these principals annually. In line with the principles of the UN Global Compact and the Responsible Business Alliance initiatives, our Code of Conduct describes our fundamental expectations towards our suppliers regarding respectful treatment of their employees and the environment. This includes the avoidance of forced labor and child labor, maximum weekly working hours, fair wages, responsible treatment of the environment and impeccable business ethics.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Siltronic_Annual_Report_.2024.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Transparenzregister der Bundesrepublik Deutschland (Transparency Register of the Federal Republic of Germany); ID 6400497913 (Siltronic AG)

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Siltronic has been a member of the Initiative Responsible Business Alliance (RBA) since 2019. As a supplier to the electronics industry, Siltronic is guided by the RBA Code of Conduct, through which leading companies in the electronics industry worldwide demand and promote a sense of social and environmental responsibility (including GHG emissions reduction and water management) and ethical business practices. Through regular participation in the workshops organized for the RBA members we ensure that the position of RBA externally (including their engagement with policy makers) is consistent with our company's Climate and Water Strategies (Metrics and Targets) and commitments. These workshops also serve the opportunity to detect and eventually act upon potential inconsistencies with our commitments in our Corporate Strategy.

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :Responsible Business Alliance (RBA)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Siltronic has been a member of the Initiative Responsible Business Alliance (RBA) since 2019. As a supplier to the electronics industry, Siltronic is guided by the RBA Code of Conduct, through which leading companies in the electronics industry worldwide demand and promote a sense of social and environmental responsibility (including GHG emissions reduction and water management) and ethical business practices. Through regular participation in the workshops organized for the RBA members we ensure that the position of RBA externally (including their engagement with policy makers) is consistent with our company's Climate and Water Strategies (Metrics and Targets) and commitments. These workshops also serve the opportunity to detect and eventually act upon potential inconsistencies with our commitments in our Corporate Strategy.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

35000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Membership fee

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

☑ Paris Agreement
☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

☑ ESRS
☑ GRI

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change
☑ Water

(4.12.1.4) Status of the publication

☑ Complete

(4.12.1.5) Content elements

☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Value chain engagement
☑ Public policy engagement
☑ Water accounting figures
☑ Water pollution indicators

(4.12.1.6) Page/section reference

Combined Non-Financial Statement and ESG Report, pages 63-113

(4.12.1.7) Attach the relevant publication

Siltronic_Annual_Report_.2024.pdf

(4.12.1.8) Comment

In line with the EU CSRD, Siltronic publishes a combined non-financial report as part of the Integrated Annual Report. The report is third-party audited with limited assurance.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

☑ Yes

(5.1.2) Frequency of analysis

☑ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

☑ Yes

(5.1.2) Frequency of analysis

☑ Every three years or less frequently

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

(5.1.1.3) Approach to scenario

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

☑ Market

(5.1.1.6) Temperature alignment of scenario

☑ 1.5°C or lower

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Finance and insurance
☑ Other finance and insurance driving forces, please specify :Different scenarios dependent on development of availability of renewable energy

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

With this scenario analysis we created awareness on the dependency of the achievement of our climate targets from the availability of renewable sources in the countries where we operate: To meet our Climate Action Plan, we need electricity from renewable sources. Since we will not be able to generate the electricity we

need for our production, we are dependent on the energy markets. The availability of renewable energy from the state and from regional energy suppliers is still in its early stages. If this development is much slower than we expect in the coming years, there is a risk that we will be late in meeting the targets set out in the Climate Action Plan. It is also possible that meeting the targets will exceed the expected costs.

(5.1.1.11) Rationale for choice of scenario

The availability of renewable energy is the most crucial factor when it comes to reaching our climate targets.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

☑ No SSP used

(5.1.1.3) Approach to scenario

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

☑ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

According to the IPCC's RCP 2.6 pathway, the average global temperature rise will remain below 2°C by 2100. This scenario aligns with the Paris Agreement's long-term target of limiting the temperature increase to 1.5°C. Under this scenario, a "well-below 2 degrees increase" model will apply, with greenhouse gas (GHG) emission reductions aligned with this scenario. Achieving net-zero emissions by the middle of this century is essential. Climate change may lead to economic impacts. Assumptions: Keeping the temperature rise well below 2 degrees Celsius could result in a global GDP loss of approximately 4%, with economic losses of about 3% for Europe and North America, and over 5% for Asia.

(5.1.1.11) Rationale for choice of scenario

RCP 2.6 as a best-case scenario

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

☑ No SSP used

(5.1.1.3) Approach to scenario

☑ Quantitative

(5.1.1.4) Scenario coverage

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

☑ Acute physical
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario, the "business-as-usual" model assumes a continuation of greenhouse gas (GHG) emission growth. This trajectory will likely lead to a global average temperature rise of up to 4 degrees Celsius by 2100, accompanied by rising sea levels, droughts, and increasingly severe weather conditions. The resulting climate crisis will have significant economic impacts. Assumptions: According to this scenario, a temperature rise of up to 4 degrees Celsius may lead to a global GDP loss of approximately 18%, with economic losses of about 10% for Europe and North America, and over 15% for Asia.

(5.1.1.11) Rationale for choice of scenario

RCP 8.5 as a worst-case-scenario

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

☑ No SSP used

(5.1.1.3) Approach to scenario

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

☑ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

According to the IPCC's RCP 2.6 pathway, the average global temperature rise will remain below 2°C by 2100. This scenario aligns with the Paris Agreement's long-term target of limiting the temperature increase to 1.5°C. Under this scenario, a "well-below 2 degrees increase" model will apply, with greenhouse gas (GHG) emission reductions aligned with this scenario. Achieving net-zero emissions by the middle of this century is essential. Climate change may lead to economic impacts. Assumptions: Keeping the temperature rise well below 2 degrees Celsius could result in a global GDP loss of approximately 4%, with economic losses of about 3% for Europe and North America, and over 5% for Asia.

(5.1.1.11) Rationale for choice of scenario

RCP 2.6 as a best-case scenario

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

☑ No SSP used

(5.1.1.3) Approach to scenario

☑ Quantitative

(5.1.1.4) Scenario coverage

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario, the "business-as-usual" model assumes a continuation of greenhouse gas (GHG) emission growth. This trajectory will likely lead to a global average temperature rise of up to 4 degrees Celsius by 2100, accompanied by rising sea levels, droughts, and increasingly severe weather conditions. The resulting climate crisis will have significant economic impacts. Assumptions: According to this scenario, a temperature rise of up to 4 degrees Celsius may lead to a global GDP loss of approximately 18%, with economic losses of about 10% for Europe and North America, and over 15% for Asia.

(5.1.1.11) Rationale for choice of scenario

RCP 8.5 as a worst-case-scenario

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

A climate crisis, as projected in the RCP8.5 scenario, will lead to severe changes in living conditions for humanity, including increased droughts, wildfires, thunderstorms, and rising sea levels. Recognizing the urgency of climate protection, we have developed a transition plan aligned with a 1.5-degree scenario. This plan includes a commitment to achieving net-zero Scope 1 and 2 GHG emissions and using 100% renewable energy by 2045. To address Scope 3 emissions, Siltronic is dedicated to helping its customers reduce their products' carbon footprint by significantly increasing the share of two wafer types that are transformed into energy-efficient chips: those with smaller transistors and shorter conductor tracks, and power semiconductors that are crucial for renewable energy and electric vehicles. In its supply chain, Siltronic supports its key suppliers in developing ambitious climate targets that contribute to the 1.5-degree scenario. To tackle risks associated with droughts, we have set ourselves ambitious targets: We strive to decrease water intensity by 20% until 2030 compared to the base year 2015. This key figure relates the amount of water used in production to the wafer area.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

☑ Risk and opportunities identification, assessment and management

☑ Resilience of business model and strategy

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

A climate crisis, as projected in the RCP8.5 scenario, will lead to severe changes in living conditions for humanity, including increased droughts, wildfires, thunderstorms, and rising sea levels. Recognizing the urgency of climate protection, we have developed a transition plan aligned with a 1.5-degree scenario. This plan includes a commitment to achieving net-zero Scope 1 and 2 GHG emissions and using 100% renewable energy by 2045. To address Scope 3 emissions, Siltronic is dedicated to helping its customers reduce their products' carbon footprint by significantly increasing the share of two wafer types that are transformed into energy-efficient chips: those with smaller transistors and shorter conductor tracks, and power semiconductors that are crucial for renewable energy and electric vehicles. In its supply chain, Siltronic supports its key suppliers in developing ambitious climate targets that contribute to the 1.5-degree scenario. To tackle risks associated with droughts, we have set ourselves ambitious targets: We strive to decrease water intensity by 20% until 2030 compared to the base year 2015. This key figure relates the amount of water used in production to the wafer area.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

Our climate transition plan includes a commitment to cease any spend on energy from fossil resources by 2045, corresponding to our target of increasing the share of renewable energy to 60% by 2030 and 100% by 2045. Measures to achieve this target are focused on procurement of renewable electricity with bundled (through PPAs) and unbundled renewable energy certificates. In addition, measures include investments in self-generation of energy from renewable sources, as well as energy savings measures.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Siltronic discusses its Climate Action Plan on a continuous basis with its most important stakeholders: (1) Interested parties were informed on the new climate action plan via a press release. (2) The Climate Action Plan is regularly subject to discussions with investors and customers. (3) Siltronic presented its sustainability strategy together with the climate action plan at the Capital Markets Day on 30 November 2023 to interested stakeholders of the capital markets.

(5.2.9) Frequency of feedback collection

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

KEY ASSUMPTIONS: At the United Nations Climate Change Conference in Paris in December 2015, 195 countries and the EU agreed to reduce global warming caused by humankind through CO2 emissions to a maximum of 2 degrees Celsius compared to the average for the years 1850 to 1900. Furthermore, efforts are being undertaken to limit the increase to 1.5 degrees Celsius. Agreements at later climate conferences of the United Nations have underpinned the importance of these climate targets. In addition to the already high CO2 emissions, the world population is growing. The United Nations expects the number of people to increase by around 20 percent over the next 25 years from the current figure of just under 8 billion. This will significantly increase energy consumption and therefore CO2 emissions. Against this background, we are aware that reducing CO2 emissions and increasing energy efficiency are of the utmost importance to nature and society. Being part of a highly energy-intensive industry, it was Siltronic's ambition to contribute to the Paris Climate Agreement with our Climate Action Plan and align it as closely as possible with the respective 1.5 degree pathway.
DEPENDENCIES: To meet our Climate Action Plan, we need electricity from renewable sources. Since we will not be able to generate the electricity we need for our production, we are dependent on the energy markets. The availability of renewable energy from the state and from regional energy suppliers is still in its early stages. If this development is much slower than we expect in the coming years, there is a risk that we will be late in meeting the targets set out in the Climate Action Plan. It is also possible that meeting the targets will exceed the expected costs.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Siltronic reports on the annual progress against its climate action plan in its Non-Financial Report: Our internal activities to reduce these emissions focus on increasing the efficiency of energy use (Lever 1) and are supplemented by the purchase of electricity from renewable energy sources via market instruments such as green electricity certificates with guarantees of origin (Lever 3). Additional voluntary compensation mechanisms were not used in 2024.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Siltronic_Annual_Report_.2024.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

☑ Water
☑ Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Within our risk and impact assessments regarding our climate action plan we considered also the impact of climate change on other environmental issues, especially on water, which represents another material sustainability topic for Siltronic. Also, we are aware of the effects of climate change on biodiversity, even though biodiversity was deemed a non-material sustainability topic in Siltronic's double materiality analysis. Our impact on biodiversity is primarily through climate-relevant activities and is thus be addressed through our climate protection measures.

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

☑ Products and services
☑ Upstream/downstream value chain
☑ Investment in R&D
☑ Operations

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Wafers are used as a raw material for the production of energy-efficient end products. The demand for wafers is increasing – amongst other influence factors due to the growing interest in energy-efficient products: In order to achieve the global CO2 targets, semiconductors are an important contribution to the efficient use of renewable energy sources and to increasing energy efficiency. For example, semiconductors optimize the generation and distribution of renewable energies, reduce power consumption in technical devices and support the transition to electric cars. Efficient use is forcing industry to develop ever smaller and more powerful components. Already today, wafers used in electric vehicles and for the purposes of renewable energy make up for a significant share of our revenue. For the upcoming years, Siltronic expects the demand for those products to further increase. Siltronic's goal is to disproportionately increase the share of two categories of

wafer types that are transformed into energy-efficient chips over the next few years: for smaller transistors and shorter conductor tracks respectively or for power semiconductors - both enabling products contributing to climate protection in our downstream value chain.

Upstream/downstream value chain

(5.3.1.1) Effect type

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Extreme weather events may have impact on our value chain, particularly upstream. The impact can vary, from transportation delays, due to disruption of the transportation networks, as a result of damage from flooding or storms, to increase in transportation costs and raw materials. On the other side, heatwaves and droughts may lead to increased electricity prices, due to affected electricity sources from hydropower plants, but as well nuclear power plants, which require substantial amount of water for cooling purposes. Such effects have acute impact on the energy market prices. Considering that climate-induced disruptions and impacts are a growing concern for our supply chains, we regularly take measures to mitigate such risks.

Investment in R&D

(5.3.1.1) Effect type

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Wafers are used as a raw material for the production of energy-efficient end products. The demand for wafers is increasing – amongst other influence factors due to the growing interest in energy-efficient products: In order to achieve the global CO2 targets, semiconductors are an important contribution to the efficient use of renewable energy sources and to increasing energy efficiency. For example, semiconductors optimize the generation and distribution of renewable energies, reduce power consumption in technical devices and support the transition to electric cars. Efficient use is forcing industry to develop ever smaller and more powerful components. Already today, wafers used in electric vehicles and for the purposes of renewable energy make up for a significant share of our revenue. For the upcoming years, Siltronic expects the demand for those products to further increase. Siltronic's goal is to disproportionately increase the share of two categories of wafer types that are transformed into energy-efficient chips over the next few years: for smaller transistors and shorter conductor tracks respectively or for power semiconductors - both enabling products contributing to climate protection in our downstream value chain. In 2023, we spent EUR 87.6 million on research and development, which corresponds to around 6% of sales. The vast majority of these costs were attributable to the above-mentioned two wafer types.

Operations

(5.3.1.1) Effect type

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

The risks in the areas of climate and water described in section 3.1.1 of this questionnaire have contributed to the fact that we have set ambitious targets in these areas.
(1) CLIMATE: Siltronic continues to aim for "net zero" for its greenhouse gas emissions caused directly (Scope 1) and indirectly through the purchase of energy (Scope 2) by 2045 at the latest. To achieve this, these emissions are to be reduced to almost zero by 2045. Once the potential for reducing Scope 1 and 2 emissions has been largely exhausted, other measures should be considered (e.g. savings elsewhere, removal from the atmosphere) in order to achieve our net zero target. Despite planned growth and the associated significant increase in energy consumption, greenhouse gas emissions are to be reduced by 42 percent by 2030 compared to the base year 2021.
(2) WATER: Due to our quantitative requirements of water in connection with our risk assessments, we pay attention to the careful use of water. The relevant non-financial performance indicator for water intensity relates the amount of water used in production to the wafer area. The indicator is linked to the goal of achieving an average improvement of 1.5 percent per year. The base year is 2015.

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

☑ Capital expenditures

(5.3.2.2) Effect type

☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

☑ Climate change
☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

We evaluate our environmental aspects annually using an ABC analysis and set targets and improvement programs for the relevant aspects at site level. We have identified the following relevant environmental aspects for the 2023 reporting year Energy - electricity consumption; Water - water withdrawal; Air - emission of NOx; Soil - amount of waste and soil contamination. We continuously assess best possible allocation of resources to yield maximum reduction in our environmental footprint. Investments in environmental improvement measures amounted to EUR 31.1 million in the 2023 reporting year (previous year: EUR 33.1 million). We allocate these investments to the environmental aspects. Air accounted for EUR 15.5 million (previous year: EUR 14.8 million), waste for EUR 0.7 million (previous year: EUR 0.2 million), water for EUR 11.6 million (previous year: EUR 15.7 million) and climate protection for EUR 3.1 million (previous year: EUR 2.4 million).

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition	Methodology or framework used to assess alignment with your organization’s climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At the organization level only

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

☑ No

(5.4.1.5) Financial metric

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

33000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

6.2

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

4

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The CapEx indicator indicates the extent to which expenditure of an investment nature was made in the reporting year that can contribute to the reduction of greenhouse gas emissions in accordance with the definitions of the EU taxonomy (Siltronic's economic activities relate to the EU taxonomy's environmental objective of climate protection). We have calculated a share of 6,2 percent from the total CapEx for Siltronic in the reporting year.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

☑ No

(5.4.1.5) Financial metric

☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

20000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

15

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

15

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

15

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

In the reporting year, 15% of our operating expenses were allocated to activities that contribute to environmental objectives as defined by the EU taxonomy. These include: - Reduction of greenhouse gas emissions - Advancement of the circular economy (waste reduction) - Prevention and reduction of environmental pollution (air emissions) This percentage reflects our commitment to aligning operational spending with sustainable practices and supports our broader environmental strategy. [Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

	Additional contextual information relevant to your taxonomy accounting	Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1
	We publish the EU taxonomy related accounting as part of our Annual Report. The report is being audited by third party with limited assurance.	*Select from:* ☑ Yes

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-77

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

0

(5.9.3) Water-related OPEX (+/- % change)

7

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

5

(5.9.5) Please explain

Capital expenditures related to water infrastructure were significantly higher in the previous fiscal year, primarily due to substantial investments in advanced water treatment and management technologies implemented at the newly constructed manufacturing facility, which commenced operations in 2024. In the reporting year the water related OPEX increased by 7% in comparison to the previous year due to the increase in supplier costs for water. On the one side, we are making efforts to reduce water-related operating costs, through water recycling/reuse.

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon ☑ Water

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

☑ Drive energy efficiency
☑ Drive low-carbon investment
☑ Conduct cost-benefit analysis
☑ Identify and seize low-carbon opportunities
☑ Setting and/or achieving of climate-related policies and targets
☑ Incentivize consideration of climate-related issues in decision making
☑ Incentivize consideration of climate-related issues in risk assessment

(5.10.1.3) Factors considered when determining the price

☑ Scenario analysis
☑ Existing or pending legislation
☑ Alignment to scientific guidance
☑ Alignment with the price of a carbon tax
☑ Price/cost of renewable energy procurement
☑ Cost of required measures to achieve climate-related targets
☑ Alignment with the price of allowances under an Emissions Trading Scheme

(5.10.1.4) Calculation methodology and assumptions made in determining the price

For this purpose, we utilize implicit pricing, by using the existing market prices (e.g., from carbon markets or external regulations) as a basis for our internal carbon price. This approach aligns with external market dynamics in all our areas of operation: USA, Germany and Singapore. The carbon markets differ from each other, so we take into consideration the differences in prices according to our energy consumption.

(5.10.1.5) Scopes covered

☑ Scope 1
☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

The three carbon markets in which we operate are already regulated, thus the increase in prices is more easily predictable for near-term projections. However, as the target years for the science-based targets approach, it is only expected that the price will increase more sharply.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

35

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

65

(5.10.1.12) Business decision-making processes the internal price is applied to

☑ Operations
☑ Procurement
☑ Risk management
☑ Impact management
☑ Capital expenditure
☑ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

☑ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

92.5

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Legal developments are monitored proactively to be prepared for potential changes in advance. This risk of increased carbon pricing is evaluated regularly, as a part of our internal Risk Management System.

(5.10.2) Provide details of your organization’s internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

☑ Implicit price

(5.10.2.2) Objectives for implementing internal price

☑ Conduct cost-benefit analysis
☑ Drive water efficiency
☑ Incentivize consideration of water-related issues in risk assessment
☑ Identify and seize low-water impact opportunities

(5.10.2.3) Factors beyond current market price are considered in the price

☑ Yes

(5.10.2.4) Factors considered when determining the price

☑ Alignment to international standards
☑ Anticipated water tariffs
☑ Cost of required measures to achieve water-related targets
☑ Costs of treating water
☑ Existing water tariffs

(5.10.2.5) Calculation methodology and assumptions made in determining the price

The internal price on water refers to standard internal accounting for water withdrawal, recycling and reuse and water discharge.

(5.10.2.6) Stages of the value chain covered

☑ Direct operations

(5.10.2.7) Pricing approach used – spatial variance

☑ Uniform

(5.10.2.9) Pricing approach used – temporal variance

☑ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

The price of water is influenced by various factors, including climate change, population growth, and resource availability. The ever more visible impacts of climate change, the increase in water demand and freshwater scarcity, is expected to put a pressure on the water price. As we face water scarcity challenges, sustainable water management and pricing mechanisms will gain significance in the near future, similarly to the carbon pricing mechanisms.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0.1

(5.10.2.12) Maximum actual price used (currency per cubic meter)

3.5

(5.10.2.13) Business decision-making processes the internal water price is applied to

☑ Operations
☑ Risk management
☑ Impact management
☑ Capital expenditure
☑ Opportunity management
☑ Dependencies management

(5.10.2.14) Internal price is mandatory within business decision-making processes

☑ No

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Legal developments are monitored proactively to be prepared for potential changes in advance.

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

☑ Contribution to supplier-related Scope 3 emissions
☑ Dependence on ecosystem services/environmental assets
☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Air Emissions Index (LRQA) Extreme or High in EiQ Analyse tool

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

631

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

☑ Dependence on ecosystem services/environmental assets
☑ Impact on water availability
☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Wastewater Index (Yale and Columbia University) "High" or "Extreme" in EiQ Elevate assessment

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

☑ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

21

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

☑ Material sourcing
☑ Procurement spend
☑ Regulatory compliance
☑ Business risk mitigation
☑ Vulnerability of suppliers
☑ Strategic status of suppliers
☑ Supplier performance improvement
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

RBA 3-level approach (screening, SAQ, VAP), annual audit planning with prioritization rules based on risk rating and performance rating results

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

☑ Material sourcing
☑ Procurement spend
☑ Regulatory compliance
☑ Business risk mitigation
☑ Vulnerability of suppliers
☑ Strategic status of suppliers
☑ Supplier performance improvement
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

RBA 3-level approach (screening, SAQ, VAP), annual audit planning with prioritization rules based on risk rating and performance rating results

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Through our Code of Conduct we explicitly require "our suppliers and partners to comply with all worldwide locally applicable laws and regulations". Furthermore, we require that our suppliers "minimize environmental pollution and make continuous improvements in environmental protection. In particular, our suppliers must avoid environmental impacts that could lead to the violation of human rights“. In addition, we require our suppliers to comply with the Code of Conduct of RBA (Responsible Business Alliance), which also includes environmental (including climate related) compliance requirements. Compliance to both of the Codes of Conducts is part of every long-term purchasing agreement, quality assurance agreement, specifications and every purchase order with our suppliers.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Providing WASH services to all workers is not only a health and safety issue but also tackles Human Rights issues. It also reflects the environmental concern of a company. Through our Code of Conduct, the RBA Code of Conduct and direct engagement we are expecting suppliers to comply not only with environmental but other issues as well, such as Human Rights, Environment Health and Safety, Anti-corruption and Ethics. For this purpose we utilize a number of mechanisms that ensure suppliers' compliance: Third party Audits through RBA and scoring scheme International certification schemes, such as ISO 14001 for environmental management CDP rating Siltronic grievance mechanism, Ombudsman, and digital Whistleblowing system, which is also available to our suppliers.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

☑ Compliance with an environmental certification, please specify :RBA Code of Conduct, Siltronic Code of Conduct

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

☑ Certification
☑ On-site third-party audit
☑ Second-party verification
☑ Supplier self-assessment
☑ Supplier scorecard or rating
☑ Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

☑ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Water

(5.11.6.1) Environmental requirement

☑ Compliance with an environmental certification, please specify :Compliance with RBA Code of Conduct and Siltronic Code of Conduct

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

☑ Certification
☑ On-site third-party audit
☑ Second-party verification
☑ Supplier self-assessment
☑ Supplier scorecard or rating
☑ Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

☑ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

☑ 76-99%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Climate change

(5.11.6.1) Environmental requirement

☑ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

☑ Off-site third-party audit
☑ On-site third-party audit
☑ Other, please specify :Publicly available science based target of supplier.

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

☑ 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

This requirement is part of our Scope 3 supplier engagement target.

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building
☑ Provide training, support and best practices on how to measure GHG emissions
☑ Provide training, support and best practices on how to mitigate environmental impact
☑ Provide training, support and best practices on how to set science-based targets

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Support suppliers to set their own environmental commitments across their operations

Financial incentives

☑ Feature environmental performance in supplier awards scheme

(5.11.7.4) Upstream value chain coverage

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

☑ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We actively engage with suppliers to support and accelerate their transition toward low-carbon operations. This collaboration is essential to achieving our Scope 3 emissions targets and building a resilient, climate-conscious supply chain.
1. Capacity Building and Climate Alignment - Training Initiatives: Suppliers receive targeted training on GHG accounting methodologies, emissions reporting standards, and climate-related risk management. - GHG Audits and Management Systems: ESG audits include a strong focus on GHG emissions, verifying the presence and effectiveness of environmental management systems. - Target Setting Support: We assist suppliers in establishing baseline emissions, initiating GHG reporting, and setting science-based reduction targets aligned with global climate goals.
2. Performance Incentives and Oversight - Environmental Certification Recognition: Suppliers with certifications such as ISO 14064 or ISO 14001 receive bonus points in performance evaluations. - ESG Integration in Scorecards: Emissions performance is tracked within a dedicated ESG category, reinforcing its strategic importance. - Risk-Based Audits: High-impact or strategically critical suppliers undergo enhanced ESG audits to ensure emissions-related risks are identified and mitigated. EFFECT: This structured engagement has led to increased transparency, improved emissions data quality, and measurable reductions in supplier-related emissions. It strengthens our ability to meet climate targets and enhances the overall sustainability of our supply chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

☑ Yes, please specify the environmental requirement :Corporate scope-3 climate targets and compliance with RBA Code of Conduct

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

☑ Provision of fully-functioning, safely managed WASH services to all employees

(5.11.7.3) Type and details of engagement

Financial incentives

☑ Feature environmental performance in supplier awards scheme

(5.11.7.4) Upstream value chain coverage

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

☑ Less than 1%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We recognize water as a critical resource and human right. Our supplier engagement strategy includes promoting responsible water use and ensuring access to safe water, sanitation, and hygiene (WASH) services for all supplier employees: - Recognition of Water-related Certifications: Suppliers with certifications such as AWS or those demonstrating strong WASH practices receive bonus points in performance ratings. - Dedicated ESG Category: Water-related performance is tracked within the ESG scorecard, ensuring visibility and accountability. - ESG Integration: ESG audits include verification of WASH service provision, especially in regions with

high water stress or poor infrastructure. - Focused Audits for High-Risk Suppliers: Suppliers operating in water-scarce regions or with large workforces undergo targeted audits to ensure WASH compliance and water risk mitigation. EFFECT: This engagement has improved access to WASH services for supplier employees, reduced water-related risks, and promoted responsible water use across the supply chain. It supports our broader commitment to human rights and environmental sustainability.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

☑ Yes, please specify the environmental requirement :Compliance with RBA Code of Conduct

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

☑ Yes

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

The financial control covers all of our production sites accounting for our environmental impact. The excluded administrative offices are responsible for less than 0,1% of our environmental footprint. Therefore, we collect and publicly report more than 99,9% of our environment related data.

Water

(6.1.1) Consolidation approach used

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

The financial control covers all of our production sites accounting for our environmental impact. The excluded administrative offices are responsible for less than 0,1% of our environmental footprint. Therefore, we collect and publicly report more than 99,9% of our environment related data.

Plastics

(6.1.1) Consolidation approach used

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

The financial control covers all of our production sites accounting for our environmental impact. The excluded administrative offices are responsible for less than 0,1% of our environmental footprint. Therefore, we collect and publicly report more than 99,9% of our environment related data.

Biodiversity

(6.1.1) Consolidation approach used

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

The financial control covers all of our production sites accounting for our environmental impact. The excluded administrative offices are responsible for less than 0,1% of our environmental footprint. Therefore, we collect and publicly report more than 99,9% of our environment related data.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
☑ IEA CO2 Emissions from Fuel Combustion
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
☑ The Greenhouse Gas Protocol: Scope 2 Guidance
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Location based data were calculated based on country specific emission factors (source IEA). Market based data was calculated based on emission factors provided by local energy suppliers.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

13413

(7.5.3) Methodological details

base year 2021

Scope 2 (location-based)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

252205

(7.5.3) Methodological details

base year 2021

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

312557

(7.5.3) Methodological details

base year 2021

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

724386

(7.5.3) Methodological details

base year 2021

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

348113

(7.5.3) Methodological details

base year 2021

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

48398

(7.5.3) Methodological details

base year 2021

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

29559

(7.5.3) Methodological details

base year 2021

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

5027

(7.5.3) Methodological details

base year 2021

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

1024

(7.5.3) Methodological details

base year 2021

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

6290

(7.5.3) Methodological details

base year 2021

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

49464

(7.5.3) Methodological details

base year 2021

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

34356

(7.5.3) Methodological details

base year 2021

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

745825

(7.5.3) Methodological details

base year 2021

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

524756

(7.5.3) Methodological details

base year 2021

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

81165

(7.5.3) Methodological details

base year 2021

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

base year 2021

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

base year 2021

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

base year 2021

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

base year 2021

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

base year 2021

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	Methodological details
Reporting year	*12998*	*According GHG protocol*

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

289205

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

224053

(7.7.4) Methodological details

Both location-based and market- based emissions are calculated in line with the GHG protocol. For calculation of the location-based emissions we use emission factors from the International Environmental Agency. For calculation of the market-based emissions, we use the emission factors provided by each supplier.

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

431094

(7.8.3) Emissions calculation methodology

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

78

(7.8.5) Please explain

For calculation of the emissions deriving from purchased goods and services we used supplier-specific method. We collect product-level cradle-to-gate GHG inventory data from goods or services suppliers. Per supplier we calculate total of Scope 1, Scope 2 and Scope 3 upstream emissions for categories 1, 3, 4 and 5. We allocate each suppliers' emissions to the share of procurement volume of the supplier from supplier's total revenue. Data was used from suppliers covering 78% of the total spend in this category. The rest of 22% of procurement volume was extrapolated to total procurement volume. Data however is calculated with one-year delay in the reporting year due to delayed availability of external data from suppliers.

Capital goods

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

315811

(7.8.3) Emissions calculation methodology

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes emissions from capital goods, divided in two main categories: 1. procurement of critical machinery and equipment, and 2. construction activities of new production facilities. GHG emissions from both categories are calculated by using a spend based method. The activity data is based on the mapped monetary purchasing volumes in the reporting year, allocated to one of these two categories. The activity data is then multiplied by cradle-to-gate emission factors by sector from DEFRA UK Table 13 – Indirect emissions from the supply chain (March 2014), adjusted for the inflation and currency conversion rates.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

38726

(7.8.3) Emissions calculation methodology

☑ Supplier-specific method

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Activity data: Type and quantity of fuels and purchased electricity/heat consumed. Emission Factors: WTT EFs by DEFRA 2023 for each fuel type. Activity data for purchased fuels is multiplied by the WTT EF. Activity data for purchased electricity and heat is multiplied with the respective WTT EF. T&D losses are calculated for purchased electricity and heat. Share of losses are obtained from each operating Network Utility in each region we operate, multiplied with the amount of electricity consumed in that network.

Upstream transportation and distribution

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

25842

(7.8.3) Emissions calculation methodology

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

44

(7.8.5) Please explain

This category is calculated with a supplier-specific method, based on GHG inventory data from suppliers included in category 1 Purchased Goods and Services. Per supplier, we calculate total downstream emissions (category 9) multiplied by percentage share of procurement volume. Considering that not all of the suppliers publish GHG data, the calculation is based on the available GHG supplier data, which is then extrapolated to the total procurement volume. Data source: GHG data reported by top suppliers and Siltronic's procurement volume per supplier. Scope: Siltronic - Company-wide Time: One-year delay in the reporting year due to delayed availability of external data.

Waste generated in operations

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4697

(7.8.3) Emissions calculation methodology

☑ Hybrid method

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

59

(7.8.5) Please explain

For calculation of this category, we used an average-data method. Activity data is divided in three main categories: 1. waste recycling, 2. waste disposal, and 3. wastewater treatment by third parties. We calculated emissions based on total waste going to each disposal method (e.g., landfill) and average emission factors for each disposal method. Similar logic is applied for the calculation of emissions generated from wastewater treatment. Emission factors published by DEFRA 2023 were used. For waste recycling we used GHG intensity data obtained from the main service provider. In this category, only the emissions generated by recycled waste by third parties is included. If the recycling process occurs in Siltronic, the emissions are calculated in Scope 1 and 2.

Business travel

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3311

(7.8.3) Emissions calculation methodology

☑ Average data method
☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

81

(7.8.5) Please explain

For calculation of this category, we used a combination of a distance-based method and average data method. Data for business travel from Germany was calculated by contracted travel agency. Data for business travel from USA and from Singapore was calculated based on number of booked flights. Distance for each flight to the destination was multiplied by emissions factors published by DEFRA 2023. Business travel between the production sites and headquarters in Germany was calculated based on average data, using emissions factors published by DEFRA 2023.

Employee commuting

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3649

(7.8.3) Emissions calculation methodology

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on estimation of use of modes of transport per employee multiplied by the corresponding emissions factors published by DEFRA 2023 per mode of transport per working days a year, excluding the home-office days. Emissions from home-office work were calculated separately, by using the corresponding emission factors from DEFRA 2023 for home office. The Home- Office emissions were added to the emissions from calculated from employee commuting.

Upstream leased assets

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

558

(7.8.3) Emissions calculation methodology

☑ Average data method

☑ Asset-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

43

(7.8.5) Please explain

For calculation of this category, we used an asset-specific method and an average -data method. Calculations are based on fuel and energy consumption data, process and fugitive emissions data for individual leased assets. We group the leased assets in two main categories, leased offices and leased storage facilities. Calculations for the leased offices is based on energy supplier data, while the calculation for the storage facilities is estimated based on facility size, using the average data method. Considering the low number of leased asset and that the largest leased building is supplied with 100% renewable electricity, the total amount of emissions from this category is rather low. Therefore, we do not consider this category to be relevant.

Downstream transportation and distribution

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

29001

(7.8.3) Emissions calculation methodology

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

For calculation of this category, we used a supplier specific calculation method, based on the shipped products. Calculations are made based on transport means and weights of transported goods (activity data) and emission factors from logistic service partners.

Processing of sold products

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

657929

(7.8.3) Emissions calculation methodology

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

72

(7.8.5) Please explain

Method: Customer-specific method Calculation overview: total of the scope 1, 2, and 3.10 emissions for each customer, is multiplied by the percentage share for each customer (based on share of Siltronic's sales volume from the total raw materials purchased for each of the top customers). The resulting value is extrapolated to the total sales volume. Data source: GHG data reported by the top customers and Siltronic's sales volume per customer. Time: One-year delay in the reporting year due to availability of external data

Use of sold products

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1027369

(7.8.3) Emissions calculation methodology

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

71

(7.8.5) Please explain

Method: Customer-specific method Calculation overview: total of the scope 3.11 emissions for each customer, is multiplied by the percentage share for each customer (based on share of Siltronic's sales volume from the total raw materials purchased for each of the top customers). The resulting value is extrapolated to the total sales volume. Data source: GHG data reported by the top customers and Siltronic's sales volume per customer. Time: One-year delay in the reporting year due to availability of external data

End of life treatment of sold products

(7.8.1) Evaluation status

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8994

(7.8.3) Emissions calculation methodology

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

72

(7.8.5) Please explain

Method: Customer-specific method Calculation overview: total of the scope 3.12 emissions for each customer, is multiplied by the percentage share for each customer (based on share of Siltronic's sales volume from the total raw materials purchased for each of the top customers). The resulting value is extrapolated to the total sales volume. Data source: GHG data reported by the top customers and Siltronic's sales volume per customer. Time: One-year delay in the reporting year due to availability of external data.

Downstream leased assets

(7.8.1) Evaluation status

☑ Not relevant, explanation provided

(7.8.5) Please explain

Siltronic is not acting as lessor in the market.

Franchises

(7.8.1) Evaluation status

☑ Not relevant, explanation provided

(7.8.5) Please explain

Siltronic is not engaged in franchise activities in the market.

Investments

(7.8.1) Evaluation status

☑ Not relevant, explanation provided

(7.8.5) Please explain

Siltronic is not involved in investments in other companies.

Other (upstream)

(7.8.1) Evaluation status

☑ Not relevant, explanation provided

(7.8.5) Please explain

No further categories applicable

Other (downstream)

(7.8.1) Evaluation status

☑ Not relevant, explanation provided

(7.8.5) Please explain

No further categories applicable

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

☑ Annual process

(7.9.1.2) Status in the current reporting year

☑ Complete

(7.9.1.3) Type of verification or assurance

☑ Limited assurance

(7.9.1.4) Attach the statement

SILTRONIC_CDP_2024_signed_10.09.25.pdf

(7.9.1.5) Page/section reference

Statement for CDP (in English), page 1-3 CDP verification template (in English), pages 4-6 Original statement as in Non-Financial Report (in German), pages 7-11 Non-financial report (in German), pages 15-76 General engagement term of the auditor (in German), pages 78-80

(7.9.1.6) Relevant standard

☑ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

☑ Annual process

(7.9.2.3) Status in the current reporting year

☑ Complete

(7.9.2.4) Type of verification or assurance

☑ Limited assurance

(7.9.2.5) Attach the statement

SILTRONIC_CDP_2024_signed_10.09.25.pdf

(7.9.2.6) Page/ section reference

Statement for CDP (in English), page 1-3 CDP verification template (in English), pages 4-6 Original statement as in Non-Financial Report (in German), pages 7-11 Non-financial report (in German), pages 15-76 General engagement term of the auditor (in German), pages 78-80

(7.9.2.7) Relevant standard

☑ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

☑ Annual process

(7.9.2.3) Status in the current reporting year

☑ Complete

(7.9.2.4) Type of verification or assurance

☑ Limited assurance

(7.9.2.5) Attach the statement

SILTRONIC_CDP_2024_signed_10.09.25.pdf

(7.9.2.6) Page/ section reference

Statement for CDP (in English), page 1-3 CDP verification template (in English), pages 4-6 Original statement as in Non-Financial Report (in German), pages 7-11 Non-financial report (in German), pages 15-76 General engagement term of the auditor (in German), pages 78-80

(7.9.2.7) Relevant standard

☑ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

☑ Scope 3: Franchises
☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Use of sold products
☑ Scope 3: Upstream leased assets
☑ Scope 3: Downstream leased assets
☑ Scope 3: Processing of sold products
☑ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

☑ Annual process

(7.9.3.3) Status in the current reporting year

☑ Complete

(7.9.3.4) Type of verification or assurance

☑ Limited assurance

(7.9.3.5) Attach the statement

SILTRONIC_CDP_2024_signed_10.09.25.pdf

(7.9.3.6) Page/section reference

Statement for CDP (in English), page 1-3 CDP verification template (in English), pages 4-6 Original statement as in Non-Financial Report (in German), pages 7-11 Non-financial report (in German), pages 15-76 General engagement term of the auditor (in German), pages 78-80

(7.9.3.7) Relevant standard

☑ ISAE3000

(7.9.3.8) Proportion of reported emissions verified (%)

100

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

43228

(7.10.1.2) Direction of change in emissions

☑ Decreased

(7.10.1.3) Emissions value (percentage)

17

(7.10.1.4) Please explain calculation

The main reason for reduction of Scope 1 and 2 emissions lies in the procurement of renewable energy. In the calculation of the change in emissions from renewable energy consumption we include two aspects: a PPA, procurement of renewable energy certificates as well as the change in the share of renewable energy in the energy mix of our suppliers

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

5054

(7.10.1.2) Direction of change in emissions

☑ Decreased

(7.10.1.3) Emissions value (percentage)

2

(7.10.1.4) Please explain calculation

In this category we calculate emission reductions from measures undertaken for energy savings through optimization of the production processes during the reporting year. The emission reduction from saved energy use is calculated as the amount of saved energy multiplied with the respective emission factors related to the source of saved energy.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestment activity in reporting year.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No acquisition activity in reporting year

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No merger activity in reporting year

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

4775.9

(7.10.1.2) Direction of change in emissions

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.9

(7.10.1.4) Please explain calculation

During the reporting year Siltronic had reduction in production output which accounted for reduction of 4775,9 metric tons CO2e.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change in methodology in reporting year.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change in boundary in reporting year

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No emission reductions occurred due to change in physical operating conditions

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No unidentified emissions reduction.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

9728.9

(7.15.1.3) GWP Reference

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1009.7

(7.15.1.3) GWP Reference

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

2103.3

(7.15.1.3) GWP Reference

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

☑ PFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 6

(7.15.1.1) Greenhouse gas

☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 7

(7.15.1.1) Greenhouse gas

☑ NF3

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

156.2

(7.15.1.3) GWP Reference

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

☑ Not relevant as we do not have any subsidiaries

(7.29) What percentage of your total operational spend in the reporting year was on energy?

☑ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	☑ Yes
Consumption of purchased or acquired electricity	☑ Yes
Consumption of purchased or acquired heat	☑ No
Consumption of purchased or acquired steam	☑ Yes
Consumption of purchased or acquired cooling	☑ No
Generation of electricity, heat, steam, or cooling	☑ Yes

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

2136

(7.30.9.2) Generation that is consumed by the organization (MWh)

2136

(7.30.9.3) Gross generation from renewable sources (MWh)

1113

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

1113

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

167.79

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

237051

(7.45.3) Metric denominator

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1412800000

(7.45.5) Scope 2 figure used

☑ Market-based

(7.45.6) % change from previous year

0.4

(7.45.7) Direction of change

☑ Decreased

(7.45.8) Reasons for change

☑ Change in renewable energy consumption

(7.45.9) Please explain

Although renewable electricity consumption saw a substantial increase in 2024, the overall greenhouse gas (GHG) intensity per unit of revenue experienced only a marginal decline. This slight improvement is primarily attributed to reduced revenue levels, which offset the positive impact of cleaner energy sources.

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

☑ Waste

(7.52.2) Metric value

67

(7.52.3) Metric numerator

Recycled waste amount (in tons)

(7.52.4) Metric denominator (intensity metric only)

Total generated waste amount (in tons)

(7.52.5) % change from previous year

4

(7.52.6) Direction of change

☑ Decreased

(7.52.7) Please explain

Since the base year 2015, the recycling rate has increased by 5 percent with a slight reduction in waste intensity.

(7.53) Did you have an emissions target that was active in the reporting year?

☑ Absolute target
☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

☑ Abs 1

(7.53.1.2) Is this a science-based target?

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

☑ 1.5°C aligned

(7.53.1.5) Date target was set

11/01/2023

(7.53.1.6) Target coverage

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

☑ Market-based

(7.53.1.11) End date of base year

12/30/2021

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

13395

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

225247

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

238642.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

42

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

138412.360

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

12998

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

224053

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

237051.000

(7.53.1.78) Land-related emissions covered by target

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

1.59

(7.53.1.80) Target status in reporting year

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target covers the GHG emissions from all of the four production facilities of Siltronic. Excluded from the target are the administrative offices which amount to less than 0,1% of total GHG emissions of Siltronic. These emissions are not accounted for in Scope 1 and 2, but reported as part of Scope 3.

(7.53.1.83) Target objective

With this target, Siltronic is making a contribution to the climate agreement adopted in Paris in 2015 to limit global warming to a maximum of 1.5 degrees Celsius: The target of 1.5 degrees is the central reference point for Siltronic with regard to the depth of reduction of emissions according to Scope 1 and 2 for the target years 2030 and 2045.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Our internal activities to reduce these emissions focus on increasing the efficiency of energy use (Lever 1) and are supplemented by the purchase of electricity from renewable energy sources via market Instruments such as green electricity certificates with guarantees of origin (Lever 3). Additional voluntary compensation mechanisms were not used in 2024.

(7.53.1.85) Target derived using a sectoral decarbonization approach

☑ No

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

☑ Int 1

(7.53.2.2) Is this a science-based target?

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.2.4) Target ambition

☑ 1.5°C aligned

(7.53.2.5) Date target was set

10/31/2023

(7.53.2.6) Target coverage

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Nitrogen trifluoride (NF3)
☑ Sulphur hexafluoride (SF6)
☑ Hydrofluorocarbons (HFCs)

(7.53.2.8) Scopes

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per unit revenue

(7.53.2.12) End date of base year

12/30/2021

(7.53.2.13) Intensity figure in base year for Scope 1

9.54

(7.53.2.14) Intensity figure in base year for Scope 2

222.4

(7.53.2.33) Intensity figure in base year for all selected Scopes

231.9400000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

45

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

127.5670000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-42

(7.53.2.60) Intensity figure in reporting year for Scope 1

9.2

(7.53.2.61) Intensity figure in reporting year for Scope 2

158.59

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

167.7900000000

(7.53.2.81) Land-related emissions covered by target

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

61.46

(7.53.2.83) Target status in reporting year

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

The target covers the GHG emissions from all of the four production facilities of Siltronic. Excluded from the target are the administrative offices which amount to less than 0,1% of total GHG emissions of Siltronic. These emissions are not accounted for in Scope 1 and 2, but reported as part of Scope 3.

(7.53.2.86) Target objective

With this target, Siltronic is making a contribution to the climate agreement adopted in Paris in 2015 to limit global warming to a maximum of 1.5 degrees Celsius: The target of 1.5 degrees is the central reference point for Siltronic with regard to the depth of reduction of emissions according to Scope 1 and 2 for the target years 2030 and 2045. To this end, the CO2 intensity, measured by CO2 emissions in relation to sales, is to fall by an average of at least 5.0 percent per year between 2021 and 2030.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Our Climate Action Plan has a target for CO2 intensity per million euros in sales. The intensity is to be reduced by at least 5.0 percent per year on average. For 2024, the target value was 197.2 t CO2eq per million euros in sales. The target was achieved with a result of 167.8 t CO2eq per million euros in sales. Overall, Siltronic plans to achieve the climate target(s) for its Scope 1 and 2 emissions through the following measures: · Lever 1 or increasing energy efficiency: Less than 5 percent of the necessary savings in greenhouse gas emissions in 2030 are to be made possible by increasing energy efficiency and reducing energy intensity, for example through optimized production processes or the use of more efficient equipment. · Lever 2 or own generation of electricity from renewable energies: We generate a small amount of electricity from renewable energies ourselves. This should contribute around one percent to achieving the targets in 2030. · Lever 3 or promotion of projects and procurement of electricity from renewable energies: The purchase of electricity from renewable energy via market Instruments such as green electricity certificates with guarantees of origin or via power purchase agreements (PPAs) for the supply of electricity from renewable energy should contribute to a share of around 95 percent of the reduction in CO2emissions in 2030.

(7.53.2.88) Target derived using a sectoral decarbonization approach

☑ No

(7.54) Did you have any other climate-related targets that were active in the reporting year?

☑ Targets to increase or maintain low-carbon energy consumption or production
☑ Net-zero targets
☑ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

☑ Low 1

(7.54.1.2) Date target was set

10/31/2023

(7.54.1.3) Target coverage

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

☑ Electricity

(7.54.1.5) Target type: activity

☑ Consumption

(7.54.1.6) Target type: energy source

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2023

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

680864

(7.54.1.9) % share of low-carbon or renewable energy in base year

24

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

60

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

37.4

(7.54.1.13) % of target achieved relative to base year

37.22

(7.54.1.14) Target status in reporting year

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, this target is part of the long-term RE100 target of achieving 100% use of renewable electricity in our operations by 2045.

(7.54.1.17) Is this target part of an overarching initiative?

☑ RE100

(7.54.1.19) Explain target coverage and identify any exclusions

The target covers the GHG emissions from all of the four production facilities of Siltronic. Excluded from the target are the administrative offices which amount to less than 0,1% of total GHG emissions of Siltronic. These emissions are not accounted for in Scope 1 and 2, but reported as part of Scope 3.

(7.54.1.20) Target objective

Siltronic has committed to gradually increase the proportion of renewable energy to 60 percent by 2030 and to 100 percent by 2045. To underpin our commitment to renewable energy, Siltronic joined the RE100 initiative in November 2023. With this membership, we want to contribute to removing one of the biggest obstacles to global decarbonisation: the insufficient amount of green electricity available in many energy markets.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

In 2024, the share of renewable energy in our total electricity demand amounted to 37.4 percent according to the criteria of the Greenhouse Gas Protocol (previous year: 28.3 percent). If the stricter criteria of RE100 are applied, according to which the proportion of green electricity shown in standard supply contracts may only be taken into account if it is additionally documented by green electricity certificates, the proportion of renewable energies in electricity amounted to 18.5 percent in the reporting year (previous year: 6.2 percent). Overall, Siltronic plans to achieve the climate target(s) for its Scope 1 and 2 emissions through the following measures: · Lever 1 or increasing energy efficiency: Less than 5 percent of the necessary savings in greenhouse gas emissions in 2030 are to be made possible by increasing energy efficiency and reducing energy intensity, for example through optimized production processes or the use of more efficient equipment. · Lever 2 or own generation of electricity from renewable energies: We generate a small amount of electricity from renewable energies ourselves. This should contribute around one percent to achieving the targets in 2030. · Lever 3 or promotion of projects and procurement of electricity from renewable energies: The purchase of electricity from renewable energy via market Instruments such as green electricity certificates with guarantees of origin or via power purchase agreements (PPAs) for the supply of electricity from renewable energy should contribute to a share of around 95 percent of the reduction in CO2emissions in 2030.

Row 2

(7.54.1.1) Target reference number

☑ Low 2

(7.54.1.2) Date target was set

10/31/2023

(7.54.1.3) Target coverage

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

☑ Electricity

(7.54.1.5) Target type: activity

☑ Consumption

(7.54.1.6) Target type: energy source

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2023

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

680864

(7.54.1.9) % share of low-carbon or renewable energy in base year

24

(7.54.1.10) End date of target

12/30/2045

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

37.4

(7.54.1.13) % of target achieved relative to base year

17.63

(7.54.1.14) Target status in reporting year

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

This target is part of our Net Zero goal by 2045.

(7.54.1.17) Is this target part of an overarching initiative?

☑ RE100

(7.54.1.19) Explain target coverage and identify any exclusions

The target covers the GHG emissions from all of the four production facilities of Siltronic. Excluded from the target are the administrative offices which amount to less than 0,1% of total GHG emissions of Siltronic. These emissions are not accounted for in Scope 1 and 2, but reported as part of Scope 3.

(7.54.1.20) Target objective

Siltronic has committed to gradually increase the proportion of renewable energy to 60 percent by 2030 and to 100 percent by 2045. To underpin our commitment to renewable energy, Siltronic joined the RE100 initiative in November 2023. With this membership, we want to contribute to removing one of the biggest obstacles to global decarbonisation: the insufficient amount of green electricity available in many energy markets.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

In 2024, the share of renewable energy in our total electricity demand amounted to 37.4 percent according to the criteria of the Greenhouse Gas Protocol (previous year: 28.3 percent). If the stricter criteria of RE100 are applied, according to which the proportion of green electricity shown in standard supply contracts may only be taken into account if it is additionally documented by green electricity certificates, the proportion of renewable energies in electricity amounted to 18.5 percent in the reporting year (previous year: 6.2 percent). Overall, Siltronic plans to achieve the climate target(s) for its Scope 1 and 2 emissions through the following measures: · Lever 1 or increasing energy efficiency: Less than 5 percent of the necessary savings in greenhouse gas emissions in 2030 are to be made possible by increasing energy efficiency and reducing energy intensity, for example through optimized production processes or the use of more efficient equipment. · Lever 2 or own generation of electricity from renewable energies: We generate a small amount of electricity from renewable energies ourselves. This should contribute around one percent to achieving the targets in 2030. · Lever 3 or promotion of projects and procurement of electricity from renewable energies: The purchase of electricity from renewable energy via market Instruments such as green electricity certificates with guarantees of origin or via power purchase agreements (PPAs) for the supply of electricity from renewable energy should contribute to a share of around 95 percent of the reduction in CO2emissions in 2030.
[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

☑ Oth 1

(7.54.2.2) Date target was set

11/01/2023

(7.54.2.3) Target coverage

☑ Suppliers

(7.54.2.4) Target type: absolute or intensity

Select from:
☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Engagement with suppliers

☑ Percentage of suppliers (by procurement spend) disclosing their GHG emissions

(7.54.2.7) End date of base year

12/31/2023

(7.54.2.8) Figure or percentage in base year

67

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

95

(7.54.2.11) Figure or percentage in reporting year

67

(7.54.2.12) % of target achieved relative to base year

0.0000000000

(7.54.2.13) Target status in reporting year

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

No, it is not part of the emission targets in 7.53.1 / 2 as it concerns scope 3 emissions.

(7.54.2.16) Is this target part of an overarching initiative?

☑ Other, please specify :We consider the target a science-based target but we do not seek vaidation.

(7.54.2.18) Please explain target coverage and identify any exclusions

Target covers all Key Suppliers of Services and Goods (scope 3, category 1)

(7.54.2.19) Target objective

The target aims to incude our most important suppliers including the suppliers with highest carbon intensity. These are required to publically report GHG emissions and to define science-based targets afterwards or simultaneously.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

The publication of greenhouse gas (GHG) emission data and the establishment of science-based climate targets represent long-term strategic initiatives that require careful planning and phased implementation. Since 2023, Siltronic has engages with several suppliers to support them to initiate data collection and develop action plans aligned with these climate goals. These efforts are ongoing and form part of a broader supplier engagement strategy. Currently, the topic is being integrated into the performance evaluation process for additional key suppliers. Through this process, tailored roadmaps are being defined to guide suppliers in meeting climate-related expectations. This structured approach ensures that climate targets are embedded into supplier relationships, fostering transparency, accountability, and alignment with corporate sustainability objectives.

Row 2

(7.54.2.1) Target reference number

☑ Oth 2

(7.54.2.2) Date target was set

10/31/2023

(7.54.2.3) Target coverage

☑ Suppliers

(7.54.2.4) Target type: absolute or intensity

☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Engagement with suppliers

☑ Percentage of suppliers (by procurement spend) with a science-based target

(7.54.2.7) End date of base year

12/30/2023

(7.54.2.8) Figure or percentage in base year

53

(7.54.2.9) End date of target

12/30/2030

(7.54.2.10) Figure or percentage at end of date of target

80

(7.54.2.11) Figure or percentage in reporting year

53

(7.54.2.12) % of target achieved relative to base year

0.0000000000

(7.54.2.13) Target status in reporting year

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

No, it is not part of the emission targets in 7.53.1 / 2 as it concerns scope 3 emissions.

(7.54.2.16) Is this target part of an overarching initiative?

☑ Other, please specify :We consider the target a science-based target but we do not seek vaidation.

(7.54.2.18) Please explain target coverage and identify any exclusions

Target covers all Key Suppliers of Services and Goods (scope 3, category 1); including additional interim target 2028.

(7.54.2.19) Target objective

The target aims to incude our most important suppliers including the suppliers with highest carbon intensity. These are required to publically report GHG emissions and to define science-based targets afterwards or simultaneously.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

The publication of greenhouse gas (GHG) emission data and the establishment of science-based climate targets represent long-term strategic initiatives that require careful planning and phased implementation. Since 2023, Siltronic has engages with several suppliers to support them to initiate data collection and develop action plans aligned with these climate goals. These efforts are ongoing and form part of a broader supplier engagement strategy. Currently, the topic is being integrated into the performance evaluation process for additional key suppliers. Through this process, tailored roadmaps are being defined to guide suppliers in meeting climate-related expectations. This structured approach ensures that climate targets are embedded into supplier relationships, fostering transparency, accountability, and alignment with corporate sustainability objectives.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

☑ NZ1

(7.54.3.2) Date target was set

05/31/2021

(7.54.3.3) Target Coverage

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

☑ Abs1
☑ Int1
☑ Low1

(7.54.3.5) End date of target for achieving net zero

12/30/2045

(7.54.3.6) Is this a science-based target?

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

☑ Scope 1
☑ Scope 2
☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

The target refers to achieving at least 95% emission reduction of total Scope 1 and 2 emissions through consumption of energy from renewable sources (self-generated and purchased) and 90% of scope 3 emissions. Maximum of 5% of CO2 emissions will be off-set.

(7.54.3.11) Target objective

The objective of setting climate related targets, including a net zero target for Siltronic is to align its operations and business model with the global effort to combat climate change. By setting targets consistent with limiting global temperature rise to 1.5°C, Siltronic commits to a science-based strategy and contribute meaningfully to preventing the worst effects of climate change. In addition, by transitioning to a net zero economy, we contribute to mitigation of risks associated with climate change, such as regulatory changes, physical risks from extreme weather, and transition risks in the market. Such climate related risks are not relevant only to Siltronic but also to the world economy, in which Siltronic business operations are embedded and dependent on.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

☑ No, and we do not plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

We aim to minimize our climate change impact by gradually reducing greenhouse gas emissions through energy efficiency, renewable energy, and other sustainable practices. the focus of the investments is made on increase in energy efficiency, transitioning to energy from renewable sources and self-generation of electricity. Maximum of 5% of CO2 emissions will be off-set though carbon credits at the end of the target period, only once all other options to transitioning to renewable energy would be utilized.

(7.54.3.17) Target status in reporting year

☑ Underway

(7.54.3.19) Process for reviewing target

Siltronic commits to track progress toward its net-zero commitments. By assessing the achievements and identifying gaps of the near-term targets, we can take corrective actions in a timely manner. Through regular reviews of our Climate Strategy we aim to ensure that our climate targets remain accurate and aligned with the latest scientific knowledge. As climate science evolves, we aim to adjust our goals accordingly. Through such practice we will continuously improve our strategies and measures to meet our net-zero target effectively.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*0*	*0*
Implemented	*18*	*5054*
Not to be implemented	*0*	*`Numeric input*

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption
☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

407

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

☑ Scope 2 (location-based)
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

124000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1567000

(7.55.2.7) Payback period

☑ 11-15 years

(7.55.2.8) Estimated lifetime of the initiative

☑ 21-30 years

(7.55.2.9) Comment

Investing in a photovoltaic (PV) system for self-generation of electricity in our production site, supports our sustainability goals by lowering carbon emissions and demonstrating environmental responsibility to stakeholders. Over time, the initial investment pays off through long-term savings and potential incentives, making it both a financially and environmentally sound decision.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2634

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1245000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

430000

(7.55.2.7) Payback period

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

☑ 16-20 years

(7.55.2.9) Comment

Our focus on the energy saving measures lies in the optimization of the production process. The measures include more efficient production equipment and LED lights.

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Cooling technology

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2013

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1215000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

4500000

(7.55.2.7) Payback period

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

☑ 16-20 years

(7.55.2.9) Comment

This measure was focused on replacement of old chillers in the production with new cooling technology, which significantly enhance energy efficiency, leading to lower operational costs and reduced environmental impact. The new cooling technology offer improved reliability and precision in temperature control, which supports consistent product quality and minimizes downtime, optimizing performance and extending equipment lifespan.

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

☑ Employee engagement

(7.55.3.2) Comment

Siltronic encourages all employees to participate in the Idea Management system, where monetary incentives to cost and energy saving initiatives are made.

Row 2

(7.55.3.1) Method

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

German sites of Siltronic AG are certified against ISO50001 (Energy management system); other sites observe requirements of the Siltronic energy management system.

Row 3

(7.55.3.1) Method

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Starting 2020, the variable compensation of the Executive Board is based among other topics on the achievement of non financial targets. For the members of the Executive Board a variable portion of salary is linked to ESG targets, including for reducing the consumption of energy and water. These targets also apply for the variable compensation of the Senior Management.

(7.73) Are you providing product level data for your organization's goods or services?

☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

☑ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

☑ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

☑ Business activities

(9.1.1.2) Description of exclusion

Administrative offices without production facilities contribute estimated less than 0,1% of water withdrawal and are therefore not reported.

(9.1.1.3) Reason for exclusion

☑ Water used for internal WASH services

(9.1.1.7) Percentage of water volume the exclusion represents

☑ Less than 1%

(9.1.1.8) Please explain

The excluded premises include only administrative offices without any production operations. Therefore, water is used only for internal WASH services, which represent less than 0,1 % of the overall water consumption of the company.

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Monthly

(9.2.3) Method of measurement

Invoices based on meter readings.

(9.2.4) Please explain

Water suppliers send us invoices based on meter reading. We use the data from the invoice to calculate the total withdrawal volumes and report on a quarterly basis.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Monthly

(9.2.3) Method of measurement

Invoices based on meter readings.

(9.2.4) Please explain

By source we distinct between surface water and third party water. Water withdrawals from both sources are separately measured and reported.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Continuously

(9.2.3) Method of measurement

Internal measurements – continuously. Additional parameters from supplier - monthly

(9.2.4) Please explain

Water quality is very important for our production processes. To ensure permanent water quality we continuously measure some of the parameters for e.g., the PH value, TOC, and the clarity. On a monthly basis we also get a more detailed analysis from our suppliers.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Monthly

(9.2.3) Method of measurement

Meter-readings

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Monthly

(9.2.3) Method of measurement

Meter-readings

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Monthly

(9.2.3) Method of measurement

Meter-readings

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Continuously

(9.2.3) Method of measurement

Measurements from samples and/or continuous measurements according to the permit requirements.

(9.2.4) Please explain

The standard effluent parameters of discharged water are subject to legal limitations. All sites have discharge permits with limit parameters. We continuously measure discharged water samples to ensure discharge water quality is in within legal limitations. The authorities control if the effluent parameters are within the legal limits.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Continuously

(9.2.3) Method of measurement

Measurements from samples and/or continuous measurements according to the permit requirements.

(9.2.4) Please explain

The emissions to discharged water are subject to legal limitations. All sites have discharge permits with limit parameters. We continuously measure discharged water samples to ensure discharge water quality is in within legal limitations. The authorities control if the emissions parameters are within the legal limits.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Continuously

(9.2.3) Method of measurement

Measurements from samples and/or continuous measurements according to the permit requirements.

(9.2.4) Please explain

The temperature of discharged water is subject to legal limitations. All sites have discharge permits with limit parameters. We continuously measure discharged water samples to ensure discharge water temperature is in within legal limitations. The authorities control if the discharged water temperature is within the legal limits.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Quarterly

(9.2.3) Method of measurement

Calculated

(9.2.4) Please explain

Water consumption is calculated through the water related data input in our digital reporting system on a quarterly basis, both at a site and at a corporate level

Water recycled/reused

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Quarterly

(9.2.3) Method of measurement

Calculated

(9.2.4) Please explain

Water recycled/reused is calculated on a quarterly through the water related data input in our digital reporting system, both at a site and at a corporate level. Water recycled/reuses is one of our strategic ESG KPIs tied to a corporate strategic target.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

☑ 100%

(9.2.2) Frequency of measurement

☑ Monthly

(9.2.3) Method of measurement

Invoice / Meter reading

(9.2.4) Please explain

The WASH services water quality is monitored and controlled by third parties (water supplier). Measurements are delivered to us through the invoice on a monthly basis.

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

23857.5

(9.2.2.2) Comparison with previous reporting year

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:
☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

In the reporting year, the business activity was rather low, similar to the previous reporting year. Regarding the forecast: while we have extension and ramp-up of production operations in two of our sites, at the same time we plan for implementing water efficiency measures, as well as investing in water smart technologies in the new operation facilities.

Total discharges

(9.2.2.1) Volume (megaliters/year)

23359.5

(9.2.2.2) Comparison with previous reporting year

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

☑ About the same

(9.2.2.5) Primary reason for forecast

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Improved water use efficiency is the main reason for increased water discharge, while the water withdrawal remains the same in comparison to previous year.

Total consumption

(9.2.2.1) Volume (megaliters/year)

498.1

(9.2.2.2) Comparison with previous reporting year

☑ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

☑ About the same

(9.2.2.5) Primary reason for forecast

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

The significant decrease in water consumption is a result of increased water discharge. Main drivers to this result are water efficiency measures and process optimization.

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2426.7

(9.2.4.3) Comparison with previous reporting year

☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.4.5) Five-year forecast

☑ About the same

(9.2.4.6) Primary reason for forecast

☑ Increase/decrease in efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

10.17

(9.2.4.8) Identification tool

☑ WWF Water Risk Filter

(9.2.4.9) Please explain

We carry out an annual assessment of our production sites regarding water risks. Physical, legal and reputation risks are identified and assessed for each water catchment area. The physical risks are based on the aspects of water scarcity and water quality. Current evaluation result for our production sites with WWF Water Risk Filter gives the result on baseline water stress: 2 sites with very limited risk, 1 site with limited risk and 1 site with some risk. The amount of water withdrawal from the site, evaluated with the WWF Water Risk Filter as a site with some risk, is less than 10% of the total water withdrawal at the corporate level. In comparison to last reporting year, the amount of withdrawal remained similar.

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

17330.1

(9.2.7.3) Comparison with previous reporting year

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

☑ Other, please specify :No change in business activity

(9.2.7.5) Please explain

Water withdrawal from all sources remain generally similar in comparison to previous year.

Brackish surface water/Seawater

(9.2.7.1) Relevance

☑ Not relevant

(9.2.7.5) Please explain

Such water sources are not available at our production sites. Moreover, the water quality of these sources is not appropriate for our production processes.

Groundwater – renewable

(9.2.7.1) Relevance

☑ Not relevant

(9.2.7.5) Please explain

For our production sites this water source is either not available or its usage is restricted.

Groundwater – non-renewable

(9.2.7.1) Relevance

☑ Not relevant

(9.2.7.5) Please explain

For our production sites this water source is either not available or its usage is restricted.

Produced/Entrained water

(9.2.7.1) Relevance

☑ Not relevant

(9.2.7.5) Please explain

We do not produce / entrain water.

Third party sources

(9.2.7.1) Relevance

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

6527.4

(9.2.7.3) Comparison with previous reporting year

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

☑ Other, please specify :No change in business activity

(9.2.7.5) Please explain

Water withdrawal from all sources remain generally similar in comparison to previous year.

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

15726.5

(9.2.8.3) Comparison with previous reporting year

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Efforts to decrease water consumption lead to increased water discharge by similar amount of water withdrawal.

Brackish surface water/seawater

(9.2.8.1) Relevance

☑ Not relevant

(9.2.8.5) Please explain

Such water sources are not available at our production sites. Moreover, the water quality of these sources is not appropriate for our production processes. Therefore, we neither withdraw nor we discharge brackish surface water and seawater.

Groundwater

(9.2.8.1) Relevance

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

211.7

(9.2.8.3) Comparison with previous reporting year

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

☑ Change in accounting methodology

(9.2.8.5) Please explain

In order to facilitate transparent reporting we have made differentiation of water discharge by source more detailed.

Third-party destinations

(9.2.8.1) Relevance

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

7421.3

(9.2.8.3) Comparison with previous reporting year

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Efforts to decrease water consumption lead to increased water discharge by similar amount of water withdrawal.

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

4604.9

(9.2.9.3) Comparison of treated volume with previous reporting year

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

☑ 71-80

(9.2.9.6) Please explain

This data refers to the amounts of water treated at our facilities before it is discharged further to third party. This amount of water goes through primary, secondary and tertiary treatment at our facilities. Water discharge is regulated by legal environmental licenses. Compliance to the legal requirements is regularly monitored by authorities.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

☑ Not relevant

(9.2.9.6) Please explain

The water is treated at our facilities through primary, secondary AND tertiary treatment before it is discharged further to third party.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

☑ Not relevant

(9.2.9.6) Please explain

The water is treated at our facilities through primary, secondary AND tertiary treatment before it is discharged further to third party.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

2429.1

(9.2.9.3) Comparison of treated volume with previous reporting year

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

☑ 41-50

(9.2.9.6) Please explain

This data refers to the cooling water of two of the production sites. This water is used only for cooling purposes and remains uncontaminated. The water however, is constantly monitored for its quality before final discharge into the rivers. This discharge process is regulated through legal licenses. Compliance to the legal requirements is regularly monitored by authorities.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

16325.5

(9.2.9.3) Comparison of treated volume with previous reporting year

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

☑ 21-30

(9.2.9.6) Please explain

On one of the production sites both process and cooling water is discharged to third party without treatment by Siltronic. Nevertheless, the water is then treated by the third party before it is finally discharged according to the legal requirements. Compliance to the legal requirements is regularly monitored by authorities.

Other

(9.2.9.1) Relevance of treatment level to discharge

☑ Not relevant

(9.2.9.6) Please explain

We monitor all of the discharged water. All discharged water is included in the previous categories.

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

104.5

(9.2.10.2) Categories of substances included

☑ Nitrates

(9.2.10.4) Please explain

The applied wastewater parameter refers to the nitrate nitrogen NO3-N contained. These amounts of emissions are reported to the third party where we discharge the water. Further treatment to reduce the freight is carried out by third party before the water is finally discharged. Phosphates, pesticides and priority substances listed under the EU Water Framework are not relevant to our production operations.

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

☑ 26-50

(9.3.4) Please explain

We carry out an annual assessment of our production sites with regard to water risks, in which physical, legal and reputational risks are evaluated. The most important elements in the assessment are the WWF water risk filter, the assessment of insurance experts and a differentiation of water catchment area and production. Our risk analysis for the production sites resulted in an overall medium risk rating. Yet, the assessment of the individual types of risks we estimated to be high for these two sites. While the operational physical risks for this site are high, the regulatory and reputational risks remain low to medium. The physical risks are based on the aspects of water shortage and water quality.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

10

(9.3.4) Please explain

Analysis is based on Wastewater Violations Index (LRQA) from EiQ Elevate Platform

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water discharges – total volumes

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water discharges – volume by destination

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water discharges – volume by final treatment level

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

Water consumption – total volume

(9.3.2.1) % verified

☑ 76-100

(9.3.2.2) Verification standard used

ISAE 3000

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1412800000

(9.5.2) Total water withdrawal efficiency

59218.28

(9.5.3) Anticipated forward trend

The trend in water withdrawal efficiency is projected to improve, driven by the implementation of numerous water management measures undertaken annually. This efficiency is directly aligned with one of our key near-term ESG objectives: to reduce the specific volume of water withdrawn for production processes per unit of production area by 20% by 2030. In 2024, these targets were revised following a comprehensive materiality analysis. The updated targets will take effect starting in 2025.

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

Silicon wafer

(9.12.2) Water intensity value

113.8

(9.12.3) Numerator: Water aspect

☑ Water withdrawn

(9.12.4) Denominator

silicon wafer produced

(9.12.5) Comment

The specific amount of water withdrawn for production processes is one of our six strategic ESG KPIs, regularly reported to the Executive Board. The reduction target of 1,5% per year on average, triggers a number of measures and investments to achieve the target on yearly basis. In 2024, this target was revised following a comprehensive materiality analysis. The updated target will take effect starting in 2025.

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

☑ No, but we plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

☑ Important but not an immediate business priority

(9.14.4) Please explain

Calculating our environmental footprint is a vital step in our commitment to sustainable resource management. Currently, we are focused on calculating the Product Carbon Footprint. The following stage would entail calculation of Water Carbon Footprint, to allocate specific hotspots in our water usage patterns throughout our production processes. The insights in the hotspot, will improve our decision-making process in undertaking measures to reduce our water related environmental footprint and transition towards production with lower water impact.

(9.15) Do you have any water-related targets?

☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

☑ Yes

Water withdrawals

(9.15.1.1) Target set in this category

☑ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

☑ Yes

Other

(9.15.1.1) Target set in this category

☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

We collect a comprehensive water related data set covering all of our production sites. We continuously work on improvement of the data collection and reporting processes across the sites, in order to ensure improved data quality and accuracy. Concrete target on this matter, however, is not foreseen.

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

☑ Target 1

(9.15.2.2) Target coverage

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per product

(9.15.2.4) Date target was set

07/07/2019

(9.15.2.5) End date of base year

12/30/2015

(9.15.2.6) Base year figure

596.3

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

475.3

(9.15.2.9) Reporting year figure

678.5

(9.15.2.10) Target status in reporting year

☑ Underway

(9.15.2.11) % of target achieved relative to base year

-68

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all of the production sites / facilities of Siltronic. The four sites are located in three countries: Germany, Singapore and the United States of America. Excluded from the target are the administrative sales offices of Siltronic with not production activities. These offices account for less that 1% of the water withdrawal of Siltronic.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The increase in water intensity compared to the previous year is due to lower production capacity utilization and the water required for the ramp-up of our new factory.

(9.15.2.16) Further details of target

For water withdrawal at Siltronic the long-term goal was defined to decrease water withdrawal rate until 2030 by 20%, based on 2015. Water withdrawal rate is defined as amount of process water withdrawal per production amount.

Row 2

(9.15.2.1) Target reference number

☑ Target 2

(9.15.2.2) Target coverage

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Increase in water use met through recycling/reuse

(9.15.2.4) Date target was set

07/07/2019

(9.15.2.5) End date of base year

12/30/2015

(9.15.2.6) Base year figure

25.5

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

31.87

(9.15.2.9) Reporting year figure

28.3

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

44

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all of the production sites / facilities of Siltronic. The four sites are located in three countries: Germany, electricitpore and the United States of America. Excluded from the target are the administrative sales offices of Siltronic with not production activities. These offices account for less that 1% of the water withdrawal of Siltronic.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

In 2024, optimization projects were implemented to increase the water recycling rate at two large production sites. In the reporting year, water with a volume of 2.8 million m3 was thus reused or recycled by feeding it from one process to another (previous year: 2.5 million m3). The recycling rate for process water amounted to 28.3 percent across the Group in 2024 (previous year: 28.1 percent).

(9.15.2.16) Further details of target

Increase in water use for production processes through water recycling and reuse reduces the overall water withdrawal hence water pollution, as well. Therefore, for water recycling at Siltronic the long-term goal was defined to increase water recycling ratio until 2030 by 25%, based on 2015. Water recycling ratio is defined as total amount of water recycled/reused per total amount of water withdrawal.

Row 3

(9.15.2.1) Target reference number

☑ Target 3

(9.15.2.2) Target coverage

☑ Organization-wide (including suppliers)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

(9.15.2.4) Date target was set

07/07/2019

(9.15.2.5) End date of base year

12/30/2018

(9.15.2.6) Base year figure

100

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

100

(9.15.2.10) Target status in reporting year

☑ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

No exclusions. The target covers all of the production sites, facilities and administrative offices of Siltronic where its employees operate.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Through its Code of Conduct, Siltronic is committed to continuously provide safe and healthy working environment. Siltronic recognizes the benefits for its employees: from ensuring employees' health and well being, to maintaining employees' productivity and satisfaction. To this end, we aim to ensure safe access to drinking water and sanitation to all Siltronic employees, as well as for workers of partner companies which are operating at our sites. With this commitment Siltronic complies also to the RBA Code of Conduct. Another related requirement of the RBA Code of Conduct is the commitment by its members to continuously provide workers with appropriate health and safety information and training in a language that they can understand. In addition, workers are also encouraged to raise any health-related issue without retaliation. As a member of RBA, Siltronic's compliance to these principles of the Code of Conduct is audited by third party biannually on each production site.

(9.15.2.16) Further details of target

Access to drinking water as one of the basic human rights lie in the core of the achievement of the UN SDG 6. As a participant in the UN Global Compact, Siltronic is committed to contribute to the achievement of the SDGs. Therefore, not only is Siltronic committed to providing safe drinking water and sanitation to its workers but also puts efforts in sustainable water management to reduce its impact on water resources relevant to the ecosystems and wider communities.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

☑ Yes

(10.1.2) Target type and metric

Plastic packaging
☑ Eliminate single-use plastic packaging

(10.1.3) Please explain

Reuse of HYBOX and FOSB

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Production/commercialization of plastic packaging

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

☑ Yes

(10.2.2) Comment

Use of Front Opening Shipping Box (FOSB) and a transport container (Hybox),

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Provision of waste management and/or water management services

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

Other activities not specified

(10.2.1) Activity applies

☑ No

(10.2.2) Comment

na

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

☑ % reusable

(10.5.1.2) % of plastic packaging that is reusable

100

(10.5.1.5) Please explain

In order to reduce packaging waste, we have been using a system of reusable packaging to transport our wafers to our customers since 2006. This system applies mainly to 300 mm wafers. The reusable packaging system consists of an inner packaging with a box to carry the wafers (FOSB Front Opening Shipping Box) and a transport container (Hybox), which can contain up to twelve FOSB. As both elements of this reusable packaging system affect customer production processes, the customer must agree to the use of this reusable system.

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change
☑ All data points in module 7

(13.1.1.3) Verification/assurance standard

General standards
☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Data has been verified as part of the third-party audit of the Annual Report, with limited assurance.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Siltronic_Annual_Report_.2024.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security
☑ All data points in module 9

(13.1.1.3) Verification/assurance standard

General standards
☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Data has been verified as part of the third-party audit of the Annual Report, with limited assurance.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Siltronic_Annual_Report_.2024.pdf

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Note: The information contained in the answers to this questionnaire contains confidential information which may not be disclosed in a way traceable to Siltronic. The information we provide may be subject to amendment, revision and updating. However, we are not obliged to and do not intend to undertake any obligation to update or revise any information contained in this questionnaire, whether as a result of new information, future events or otherwise. Certain statements contained in this document may be statements of future expectations, future performance and other forward looking statements that are based on Siltronics current views and assumptions and involve known and unknown risks and uncertainties. Business related and other factors could adversely affect the outcome and effects of the plans described herein. Statements contained in this questionnaire regarding past trends or activities should not be taken as a representation that such trends or activities will continue in the future. In particular you should not place any reliance on forward looking statements, which speak only as of the date of this questionnaire. Further note that the answers / statements in this questionnaire shall not be read as to make any legally binding statements as to any liability claim whatsoever. This disclosure for Siltronic AG to the CDP questionnaire 2025 was approved by Siltronic Chief Financial Officer.

(13.2.2) Attachment (optional)

Siltronic_Annual_Report_.2024.pdf

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Financial Officer (CFO)

(13.3.2) Corresponding job category

☑ Chief Financial Officer (CFO)

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ No