

Report on the LkSG (Supply Chain Due Diligence Act)

Reporting period from 01.01.2025 to 31.12.2025

Name of the organization: Siltronic AG

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Table of contents

A. Strategy & anchoring	1
A1. Monitoring of risk management & responsibility of the management	1
A2. Policy statement on the human rights strategy	3
A3. Embedding the human rights strategy within the organization	7
B. Risk analysis and preventive measures	9
B1. Implementation, procedure and results of the risk analysis	9
B2. Preventive measures in own business area	15
B3. Preventive measures at direct suppliers	17
B4. Preventive measures for indirect suppliers	20
B5. Communication of the results	22
B6. Changes in risk disposition	23
C. Identification of violations and corrective actions	24
C1. Identification of violations and corrective measures in own business area	24
C2. Identification of violations and corrective actions at direct suppliers	25
C3. Identification of violations and corrective actions at indirect suppliers	26
D. Complaints procedure	27
D1. Establishment of or participation in a complaints procedure	27
D2. Requirements for the complaints procedure	31
D3. Implementation of the complaints procedure	33
E. Review of risk management	34

A. Strategy & anchoring

A1. Monitoring of risk management & responsibility of the Executive Board

What responsibilities were defined for monitoring risk management in the reporting period?

Michael Wirnsberger, Human Rights Officer, Head of Corporate Responsibility

The Human Rights Officer was appointed in writing by the Executive Board on September 23, 2021 in accordance with Section 4 (3) LkSG, is not subject to instructions in the performance of his duties as Human Rights Officer and reports directly to the Executive Board.

A. Strategy & anchoring

A1. Monitoring of risk management & responsibility of the Executive Board

Has the management established a reporting process that ensures that it is regularly - at least once a year - informed about the work of the person responsible for monitoring risk management?

It is confirmed that the management has established a reporting process that ensures that it is regularly informed - at least once a year - about the work of the person responsible for monitoring risk management in accordance with Section 4 (3) LkSG.

- Confirmed

Describe the process that ensures reporting to management at least once a year or regularly with regard to risk management.

The head of the Corporate Responsibility department is appointed by the Executive Board as the company's Human Rights Officer and reports directly to the Executive Board on a regular basis, at least annually or as required, on the results of risk analyses and the fulfillment of due diligence obligations. In an annual Global Management Review, the Human Rights Officer reports on the current status of the fulfillment of due diligence obligations, in particular on the risk analyses and derived measures.

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

Is a declaration of principles available that was created or updated on the basis of the risk analysis carried out during the reporting period?

The policy statement has been uploaded

The current policy statement is available here

<https://www.siltronic.com/en/sustainablitiy/managing-sustainability/ue-diligence-for-hu-man-rights.html>

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

Has the policy statement for the reporting period been communicated?

It is confirmed that the policy statement has been communicated to employees, the works council if applicable, the public and the direct suppliers where a risk was identified in the risk analysis.

- Confirmed

Please describe how the policy statement has been communicated to the relevant target groups.

The policy statement has been published on Siltronic AG's website and communicated to relevant internal and external stakeholders in connection with the Siltronic Code of Conduct.

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

What elements does the declaration of principles contain?

- Establishment of a risk management system
- Annual risk analysis
- Establishment of preventive measures in the company's own business area, with direct suppliers and, if applicable, indirect suppliers and their effectiveness review
- Remedial measures in own business area, with direct suppliers and, if applicable, indirect suppliers and their effectiveness review
- Provision of a complaints procedure in own business area, at suppliers and their effectiveness review
- Duty to document and report
- Description of the priority risks identified
- Description of human rights and environmental expectations of own employees and suppliers

A. Strategy & anchoring

A2. Policy statement on the human rights strategy

Description of possible updates in the reporting period and the reasons for them.

The policy statement was published for the first time in January 2024. After updating the risk analysis in the fourth quarter of 2025, the policy statement was updated with editorial changes.

A. Strategy & Anchoring

A3. Anchoring of the human rights strategy within the company's own organization

In which relevant departments/business processes was the anchoring of the human rights strategy ensured during the reporting period?

- Human resources/HR
- Environmental management
- Occupational safety & occupational health management
- Purchasing/Procurement
- CSR/Sustainability
- Legal/Compliance
- Quality Management
- Other: Management Board

Describe how responsibility for implementing the strategy is distributed within the various departments/business processes.

Executive Board: Responsibility for compliance with and monitoring of human rights due diligence obligations lies with the Executive Board of Siltronic and thus at the highest management level.

The implementation of due diligence obligations is managed within the framework of defined processes as part of the integrated management system, in particular by the Corporate Responsibility, Human Resources, Environment, Health & Safety (EHS), Legal & Compliance, Quality Management (QM) and Strategic Procurement departments. The local implementation of the due diligence obligations is carried out by those responsible at the respective locations. The departments assume the following key tasks in the implementation of the due diligence obligations:

Sustainability: the head of the Corporate Responsibility department is appointed by the Management Board as the company's human rights officer and reports directly to the Management Board on a regular basis, at least annually or as required, on the results of risk analyses and the fulfillment of due diligence obligations. He is responsible for monitoring all due diligence obligations.

Human Resources: responsibilities and processes for the operational implementation of due diligence obligations for employees, temporary workers and trainees are defined in the Human Resources department. Reports received via various channels of the complaints mechanism are processed jointly with Legal&Compliance. The HR department manages and organizes the necessary training to ensure compliance with due diligence obligations.

Strategic Procurement: Purchasing is responsible for the implementation of due diligence obligations in Siltronic's supply chain. The team coordinates the implementation of risk analyses and the

prevention and remediation measures for direct and indirect suppliers.

EHS: the EHS department is responsible for monitoring and managing legal requirements and the environmental impact of our business activities.

Legal&Compliance: this department supports the Management Board, the Human Rights Officer and the specialist departments involved in implementation. In addition, the Compliance department is responsible for the complaints procedure and the coordination of the resulting remedial measures.

QM: as a global functional unit, QM/QA is responsible for the Integrated Management System (IMS), which applies to all locations worldwide. The IMS covers all processes and objectives of Siltronic AG with regard to quality, environment, health and safety.

Describe how the strategy is integrated into operational processes and procedures.

Responsibility for compliance with and monitoring of human rights due diligence obligations lies with Siltronic's Executive Board and thus at the highest management level. The head of the Corporate Responsibility department is appointed by the Executive Board as the company's human rights officer and reports directly to the Executive Board on a regular basis, at least annually or as required, on the results of risk analyses and the fulfillment of due diligence obligations.

The Corporate Responsibility, Human Resources, EHS, Legal&Compliance, QM and Strategic Procurement departments in particular are responsible for managing the implementation of due diligence obligations as part of the integrated management system within the framework of defined processes. The local implementation of the due diligence obligations is carried out by those responsible at the respective locations. A Global Management Review takes place annually in which the status of compliance with the due diligence obligations, in particular the risk analyses and derived measures, is reported on and the Management Board assesses the effectiveness of the management system for implementing the strategy.

Describe which resources and expertise are provided for implementation.

The Human Rights Officer was appointed in writing due to his expertise and many years of experience in connection with human rights and environmental due diligence obligations. The key specialist functions take part in external training measures, particularly as part of training courses and working groups organized by the Responsible Business Alliance (RBA), the UN Global Compact and the Business and Human Rights Helpdesk, in order to receive ongoing thematic training.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Was a regular (annual) risk analysis carried out during the reporting period to identify, weight and prioritize human rights and environmental risks?

- Yes, for the company's own business division
- Yes, for direct suppliers

Describe the period in which the annual risk analysis was carried out.

Since 2014, we have carried out human rights and environmental risk analyses in our own business area as well as in our supply and value chain at least once a year or on an ad hoc basis. The processes for assessing human rights risks are integrated into the company-wide Group risk management system. We carry out the annual risk analyses throughout the entire financial year, focusing on self-assessments in our own business division and at direct suppliers in the second and third quarters of each year.

Describe the risk analysis process.

Siltronic uses a three-stage process to identify and assess abstract and concrete risks in its own business area and at direct suppliers. In a first step, abstract risks are identified and assessed via online platforms of the Responsible Business Alliance (RBA) industry initiative and other publications. For relevant abstract risks at direct suppliers, we use the RBA self-assessment questionnaires and self-reporting by Ecovadis in a second step. In a third step, we carry out external ESG audits ourselves or use the RBA's VAP audits to check the human rights risks at our suppliers.

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Were incident-related risk analyses also carried out in the reporting period?

- No

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk analysis

What risks were identified as part of the risk analysis(es) in your own business area?

- Disregard for occupational health and safety and work-related health hazards
- Disregard for freedom of association - freedom of association and collective bargaining
- Prohibition of forced labor and all forms of slavery
- Prohibition of unequal treatment in employment
- Prohibition of child labor
- Prohibition of withholding a fair wage
- Destruction of the natural basis of life through environmental pollution
- Prohibition of hiring or using private/public security forces that may cause harm due to lack of training or control
- Disregard of statutory working time regulations
- Unlawful violation of land rights
- Prohibited production and/or use of substances within the scope of the Stockholm Convention (POPs) and non-environmentally sound handling of waste containing POPs
- Prohibited import/export of hazardous waste within the meaning of the Basel Convention
- Prohibited production, use and/or disposal of mercury (Minamata Convention)

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk analysis

What risks were identified in the risk analysis(es) for direct suppliers?

- Prohibition of hiring or using private/public security forces that may cause harm due to lack of training or control
- Disregard for occupational health and safety and work-related health hazards
- Destruction of the natural basis of life through environmental pollution
- Disregard for freedom of association - freedom of association & right to collective bargaining
- Prohibition of forced labor and all forms of slavery
- Prohibition of unequal treatment in employment
- Prohibition of child labor
- Prohibition of withholding a fair wage
- Disregard of statutory working time regulations
- Prohibited production and/or use of substances within the scope of the Stockholm Convention (POPs) and non-environmentally sound handling of waste containing POPs
- Prohibited import/export of hazardous waste within the meaning of the Basel Convention
- Prohibited production, use and/or disposal of mercury (Minamata Convention)

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Results of the risk analysis

What risks were identified in the risk analysis(es) for indirect suppliers?

- None

B. Risk analysis and preventive measures

B1. Implementation, procedure and results of the risk analysis

Were the risks identified in the reporting period weighted and, if applicable, prioritized and, if so, on the basis of which appropriateness criteria?

- Yes, based on the expected severity of the violation in terms of degree, number of people affected and irreversibility
- Yes, on the basis of the company's own influence
- Yes, based on the probability of occurrence

Describe in more detail how the weighting and prioritization process was carried out and what considerations were made.

The processes for assessing human rights risks are integrated into company-wide Group risk management.

In particular, Siltronic uses the tools of the Responsible Business Alliance (RBA) industry initiative, online platforms, site-specific self-assessments in the form of self-assessment questionnaires, and external audits within the company and at business partners in the supply chain. These tools are designed to identify the relevant social, environmental and ethical risks in our own company and in supply chains. The analyses are carried out both at company level and at the level of the production facilities. Results from online research in the media and databases are also included in the assessments. Risks were prioritized if the potential impact for the rights holder and the probability of occurrence were classified as high or medium-high on a four-point scale.

B. Risk analysis and preventive measures

B2. Preventive measures in own business area

Which risks were prioritized in your own business area during the reporting period?

- Disregard for occupational health and safety and work-related health hazards

What specific risk is involved?

Accidents at work pose a risk to the health and safety of employees in the workplace - see Section 2 (2) No. 5 LkSG.

Where does the risk occur?

- Germany
- United States (USA)

B. Risk analysis and preventive measures

B2. Preventive measures in own business area

What preventive measures were implemented for the reporting period to prevent and minimize the priority risks in your own business area?

- Implementation of training in relevant business areas
- Implementation of risk-based control measures

Implementation of training in relevant business areas

Describe the measures implemented and in particular specify the scope (e.g. number, coverage/scope).

Siltronic has set up a global training program with one-time and recurring mandatory training courses that are accessible to all employees and must be repeated at regular intervals depending on function and training.

The content of this training program includes topics such as the environment, health and safety, and compliance, in particular on the topics of the Siltronic Code of Conduct.

Describe the extent to which the training is appropriate and effective in preventing and minimizing the priority risks.

The mandatory training courses are designed to convey the company's requirements for fulfilling due diligence obligations. The training offered also serves to raise awareness of the relevant topics.

Implementation of risk-based control measures

Describe the measures implemented and, in particular, specify the scope (e.g. number, coverage/scope).

Siltronic reviews all production sites and their departments in its own business unit, as well as risk-based in the supply chain, at least annually or on an ad hoc basis for compliance with company-wide requirements on human rights, health and safety, environmental protection and ethics.

Describe the extent to which the measures to prevent and minimize the priority risks are appropriate and effective.

The appropriateness and effectiveness of the risk management measures are determined at least once a year by the responsible departments and evaluated with qualitative and quantitative statements in a Global Management Review.

B. Risk analysis and preventive measures

B3. Preventive measures for direct suppliers

Which risks were prioritized for direct suppliers during the reporting period?

- Disregard for freedom of association - freedom of association and collective bargaining
- Prohibition of forced labor and all forms of slavery

Violation of freedom of association - freedom of association and collective bargaining

What is the specific risk?

Some suppliers in our supply chain operate in countries with a high Freedom of Association Index. There are human rights risks in connection with the issues of freedom of association and collective bargaining.

Where does the risk occur?

- India
- Malaysia
- South Korea

Prohibition of forced labor and all forms of slavery

What is the specific risk?

Suppliers in our supply chain operate in countries with a high forced labor index. There are human rights risks in connection with the withholding of wages, the drafting of employment contracts and the withholding of personal documents.

Where does the risk occur?

- China
- India
- Malaysia

B. Risk analysis and preventive measures

B3. Preventive measures for direct suppliers

What preventive measures were implemented for the reporting period to prevent and minimize the priority risks at direct suppliers?

- Integration of expectations into the supplier selection process
- Obtaining contractual assurance of compliance and implementation of expectations along the supply chain
- Agreeing and implementing risk-based control measures

Other categories:

selected:

- Integration of expectations into supplier selection
- Obtain contractual assurance of compliance and implementation of expectations along the supply chain
- Agreement and implementation of risk-based control measures

Describe how the measures to prevent and minimize the priority risks are appropriate and effective.

Our expectations are effectively agreed with our General Terms and Conditions of Purchase, our Code of Conduct and through contractual arrangements with our suppliers. In the risk-based planned control measures, implementation was effectively checked and corrected or improved with measures as required.

B. Risk analysis and preventive measures

B4. Preventive measures for indirect suppliers

Which risks were prioritized based on the event-related risk analysis for indirect suppliers?

- None

B. Risk analysis and preventive measures

B4. Preventive measures for indirect suppliers

What preventive measures were implemented for the reporting period to prevent and minimize the priority risks at indirect suppliers?

- Implementation of risk-based control measures

Describe the measures implemented and in particular specify the scope (e.g. number, coverage/scope).

Review of human rights violations in the upstream supply chain of a supplier.

Describe the extent to which the measures to prevent and minimize the priority risks are appropriate and effective.

Compliance with human rights requirements was checked. There were no indications of breaches of duty.

B. Risk analysis and preventive measures

B5. Communication of the results

Were the results of the risk analysis(es) for the reporting period communicated internally to relevant decision-makers?

It is confirmed that the results of the risk analysis(es) for the reporting period were communicated internally in accordance with Section 5 (3) LkSG to the relevant decision-makers, such as the Management Board, the management or the purchasing department.

- Confirmed

B. Risk analysis and preventive measures

B6. Changes to the risk disposition

What changes have occurred with regard to priority risks compared to the previous reporting period?

Compared to the previous reporting period, the risk disposition has improved. The risk of child labor at direct suppliers is no longer classified as a priority in the reporting period.

C. Identification of violations and corrective measures

C1. Identification of violations and corrective actions in own business area

Were any violations identified in your own business area during the reporting period?

- No

Describe the procedures used to identify violations in your own business area.

We have installed a compliance management system to identify, process and, if necessary, sanction company-related legal violations. Siltronic's compliance organization is responsible for this. The company has appointed compliance officers in all active units for this purpose. If violations, deviations or potential for improvement are reported or identified, these are dealt with in defined processes, evaluated with a root cause analysis and, if necessary, corrective or preventive measures are initiated and implemented. These measures are reviewed regularly, at least once a year and on an ad hoc basis.

C. Identification of violations and corrective measures

C2. Identification of violations and corrective actions at direct suppliers

Were any violations at direct suppliers identified during the reporting period?

- No

Describe the procedures used to identify violations at direct suppliers.

As part of our supplier management processes, we analyze and evaluate our direct suppliers with regard to corresponding potential risks and breaches of obligations. This is done through self-reporting and external audits, in particular via the Responsible Business Alliance (RBA) industry initiative, as well as notifications via whistleblower systems. We also use online research to identify violations at direct suppliers.

C. Identification of violations and corrective measures

C3. Identification of violations and corrective actions at indirect suppliers

Were any violations at indirect suppliers identified during the reporting period?

- No

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

In what form was a grievance procedure offered for the reporting period?

- Company grievance procedure

Describe the company's own procedure and/or the procedure in which your company participates.

Employees can report any form of compliance violations to their superiors, the Compliance Officer (also anonymously) or the Human Rights Officer. Siltronic employees and all external whistleblowers can use two additional channels to report compliance violations: a. The ombudsman appointed by Siltronic AG offers employees and external whistleblowers the opportunity to anonymously report concrete indications of human rights violations, criminal offenses, administrative offenses and other violations of the law or regulations. b. Employees and external whistleblowers can also report compliance violations and indications of human rights and environmental risks or breaches of duty in accordance with the Supply Chain Duty of Care Act to Siltronic anonymously and at any time via the "Integrity Line" whistleblower system. The whistleblower system can be accessed from any end device (e.g. laptop, cell phone) via a link on the Siltronic website and fulfills all legal requirements for the protection of whistleblowers.

D. Complaints procedure

Who potentially has access to the complaints procedure?

- Own employees
- Communities in the vicinity of own sites
- Employees at suppliers
- External stakeholders such as NGOs, trade unions, etc
- Other: All whistleblowers

How is access to the complaints procedure ensured for the various groups of potential stakeholders?

- Publicly accessible rules of procedure in text form
- Information on accessibility
- Information on responsibility
- Information on the process
- All information is clear and understandable
- All information is publicly accessible

Publicly accessible rules of procedure in text form

Optional: Describe.

-

Information on accessibility Optional:

Describe.

-

Information on jurisdiction Optional:

Describe.

-

Information on the process

Optional: Describe.

-

All information is clear and understandable Optional:

Describe.

-

All information is publicly accessible Optional:

Describe.

-

D. Complaints procedure

D1. Establishment of or participation in a complaints procedure

Were the rules of procedure for the reporting period publicly available?

File was uploaded

To the Rules of Procedure:

<https://www.siltronic.com/en/our-company/compliance/ombudsman.html>

D. Complaints procedure

Indicate the person(s) responsible for the procedure and their function(s).

Michael Wirmsberger, Human Rights Officer, Head of Corporate Responsibility

It is confirmed that the criteria contained in § 8 para. 3 LkSG for the responsible persons are fulfilled, i.e. that they offer the guarantee of impartial action, are independent and not bound by instructions and are obliged to maintain confidentiality

- Confirmed

D. Complaints procedure

D2. Requirements for the complaints procedure

It is confirmed that precautions were taken during the reporting period to protect potentially involved parties from disadvantage or punishment due to a complaint.

- Confirmed

Describe what precautions have been taken, in particular how the complaints procedure ensures the confidentiality of the identity of whistleblowers.

Employees can report their information via digital whistleblower systems. Siltronic provides an online whistleblowing system where whistleblowers can also submit their report anonymously if they wish.

Describe what precautions have been taken, in particular what other measures are in place to protect whistleblowers.

Access to the whistleblowing system is very limited according to the need-to-know principle.

D. Complaints procedure

D3. Implementation of the complaints procedure

Were any reports received via the complaints procedure during the reporting period?

- No

E. Review of risk management

Is there a process in place to review the appropriateness and effectiveness of risk management across the board?

In which subsequent areas of risk management is the appropriateness and effectiveness reviewed?

- Risk analysis and prioritization process
- Preventive measures
- Remedial measures
- Complaints procedure
- Documentation

Describe how this review is carried out for the respective area and what results it has led to, in particular with regard to the prioritized risks.

The individual elements for exercising due diligence are reviewed on a process-related basis in the individual areas and reviewed across the board as part of the review of corporate risk management and assessed for their effectiveness.

E. Review of risk management

Are there processes or measures in place to ensure that the interests of your employees, the employees within your supply chains and those who may otherwise be directly affected in a protected legal position by the economic activities of your company or by the economic activities of a company in your supply chains are adequately taken into account when establishing and implementing risk management?

In which areas of risk management do processes or measures exist to take into account the interests of those potentially affected?

- Resources & expertise
- Preventive measures
- Complaints procedure

Describe the processes and measures for the respective area of risk management.

Resources and expertise: Siltronic uses information and training formats, in particular from the Responsible Business Alliance (RBA), UN Global Compact and Helpdesk for Business and Human Rights.

Preventive measures: Siltronic organizes, documents processes to fulfill due diligence obligations and provides training opportunities for employees.

Complaints procedure: Whistleblowers can submit reports anonymously at any time.