

Mapping of SASB reporting metrics and Infineon Sustainability Reporting

Global Sustainability

Status: November 2024

restricted

Introduction

- The aim of this document is a mapping of the Sustainability Accounting Standard Board (SASB) reporting metrics and the Infineon Sustainability Reporting with reference to the standards of the Global Reporting Initiative (GRI).

- Infineon engages in continuous dialog with all its stakeholders. In our materiality analysis, we evaluate the expectations and requirements of our internal and external stakeholders with regard to sustainability in various topics with reference to the framework for sustainability reporting, the GRI Standards.

- Deloitte GmbH Wirtschaftsprüfungsgesellschaft, Munich (Germany), has provided independent limited assurance regarding the specified sustainability performance information provided in our Sustainability Report in accordance with the “International Standard on Assurance Engagements 3000 (Revised)” (ISAE 3000), the pertinent standard for assuring sustainability information. For selected non-financial disclosures, a reasonable assurance engagement was performed, also in accordance with ISAE 3000.

- For questions and further information please contact: CSR@infineon.com

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SASB Materiality Map: Technology & Communication: Semiconductor		Fulfillment level (Fully/ Partially)	Infineon Sustainability Reporting with reference to GRI	
Dimension	General Issue Category		Series	Standard
Environment	Greenhouse Gas Emissions	Yes	Environmental topics	Emissions
	Energy Management	Yes		Energy
	Water & Wastewater Management	Yes		Water and Effluents
	Waste & Hazardous Materials Management	Yes		Waste
Human Capital	Workforce Health & Safety	Yes	Social topics	Occupational Health and Safety
	Recruiting & Managing a Global & Skilled Workforce*	n.a.		Diversity and Equal Opportunity
Business Model & Innovation	Product Lifecycle Management	Yes	Social topics	Customer Health and Safety
				Marketing and Labeling
	Materials Sourcing	Yes	Environmental topics	Supplier Environmental Assessment
			Social topics	Forced or Compulsory Labor
Leadership & Governance	Intellectual Property & Competitive Behaviour	Yes	Economic topics	Anti-competitive behavior

*In this category, the SASB reporting metrics require the "percentage of employees that require a work visa". This metric is not a global control parameter for Infineon. Our strategies and measures with regard to our workforce are covered in the Sustainability Report 2024 on pages 19 to 25.

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