

Infineon Technologies AG Neubiberg/Germany

Limited assurance report
of the Independent Practitioner
regarding selected disclosures
in the sustainability report
of Infineon Technologies AG, Neubiberg/Germany,
for the period
from 1 October 2023 to 30 September 2024

TRANSLATION

– German version prevails –

Appendices

1 Sustainability at Infineon Supplementing the Annual Report 2024

General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)

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**LIMITED ASSURANCE REPORT OF THE INDEPENDENT PRACTITIONER REGARDING SELECTED DISCLOSURES
IN THE SUSTAINABILITY REPORT OF INFINEON TECHNOLOGIES AG, NEUBIBERG/GERMANY,
FOR THE PERIOD FROM 1 OCTOBER 2023 TO 30 SEPTEMBER 2024**

To Infineon Technologies AG, Neubiberg/Germany

Our Engagement

We have performed a limited assurance engagement on the “Introduction”, “Key figures”, “Sustainability strategy”, “Notable events”, “Our contribution to the UN Global Compact principles”, “Sustainable Development Goals” and “GRI content index” sections of the sustainability report “Sustainability at Infineon” along with the Explanatory notes to the information published in the report “Sustainability at Infineon” – supplementing the Annual Report 2024 of Infineon Technologies AG (hereinafter referred to as “the Company”) for the period from 1 October 2023 to 30 September 2024 (hereinafter referred to as “sections of the report subject to the assurance engagement”).

In respect to this, our engagement solely concerns the sections of the sustainability report indicated above. The references to external sources of documentation and websites contained in these sections, including the information to which these references relate, as well as disclosures relating to prior periods are not subject to our assurance engagement.

Responsibilities of the Executive Directors

The executive directors of the Company are responsible for the preparation of the sustainability report with reference to the standards of the Global Reporting Initiative (GRI) and the principles of the Global Compact in the versions applicable to the sustainability report (hereinafter referred to as “reporting criteria”), as well as the selection of the disclosures to be evaluated.

These responsibilities of the executive directors of the Company include the selection and application of appropriate methods for sustainability reporting and the use of assumptions and estimates for individual sustainability disclosures that are reasonable under the given circumstances. In addition, the executive directors are responsible for such internal control as they have considered necessary to enable the preparation of a sustainability report that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting) or error.

The preciseness and completeness of the data in the sustainability reporting, especially of the environmental data, are subject to inherent limitations associated with the manner in which the data was collected and calculated as well as with the assumptions made.

Independence and Quality Assurance of the Independent Practitioner

We have complied with the German professional requirements on independence as well as other professional rules of conduct.

Our firm applies the national statutory rules and professional pronouncements – particularly of the Professional Charter for German Public Auditors and German Sworn Auditors (BS WP/vBP) and of the IDW Quality Management Standards promulgated by the Institute of Public Auditors in Germany (IDW) – and accordingly maintains a comprehensive quality management system that includes documented policies and procedures with regard to compliance with professional rules of conduct, professional standards as well as relevant statutory and other legal requirements.

Responsibilities of the Independent Practitioner

Our responsibility is to express a conclusion on the “Introduction”, “Key figures”, “Sustainability strategy”, “Notable events”, “Our contribution to the UN Global Compact principles”, “Sustainable Development Goals” and “GRI content index” sections of the sustainability report along with the Explanatory notes to the information published in the report “Sustainability at Infineon” – supplementing the Annual Report 2024 of Infineon Technologies AG based on our work performed within our limited assurance engagement.

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement so that we can conclude with limited assurance whether matters have come to our attention to cause us to believe that the “Introduction”, “Key figures”, “Sustainability strategy”, “Notable events”, “Our contribution to the UN Global Compact principles”, “Sustainable Development Goals” and “GRI content index” sections along with the Explanatory notes to the information published in the report “Sustainability at Infineon” – supplementing the Annual Report 2024 of Infineon Technologies AG – with the exception of the references to external sources of documentation and websites contained therein, including the information to which these references relate, as well as disclosures relating to prior periods – in the sustainability report of Infineon Technologies AG for the period from 1 October 2023 to 30 September 2024, have not been prepared, in all material respects, in accordance with the reporting criteria.

The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance engagement; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The choice of assurance work is subject to the practitioner’s professional judgment.

Within the scope of our limited assurance engagement, which we conducted between June and November 2024, we performed the following procedures and other work, among others:

- Gaining an understanding of the structure of the sustainability organization and stakeholder engagement
- Examination of the design and implementation of the systems and processes for the collection, consolidation and verification of the data and information subject to the assurance engagement
- Inquiries of the executive directors and relevant employees at the administrative center of the Neubiberg/Germany location involved in the preparation of the sustainability report about the process of preparation, the arrangements and measures (system) in place for preparing the sustainability report and selected disclosures in the sections of the report subject to the assurance engagement
- Identification of probable risks of material misstatement in the non-financial reporting
- Analytical evaluation of selected disclosures in the sections of the report subject to the assurance engagement
- Assessment of the local data collection and reporting procedures and the reliability of the reported data using sampling methods
- Comparing disclosures in the report with the corresponding data in the annual/consolidated financial statements and the combined management report
- Evaluation of the presentation of the selected disclosures on sustainability performance

Practitioner's Conclusion

Based on the work performed and the evidence obtained, nothing has come to our attention that causes us to believe that the "Introduction", "Key figures", "Sustainability strategy", "Notable events", "Our contribution to the UN Global Compact principles", "Sustainable Development Goals" and "GRI content index" sections of the sustainability report along with the Explanatory notes to the information published in the report "Sustainability at Infineon" – supplementing the Annual Report 2024 of Infineon Technologies AG, Neubiberg/Germany, for the period from 1 October 2023 to 30 September 2024 as a whole have not been prepared, in all material respects, in accordance with the reporting criteria.

We do not express a conclusion on the external sources of documentation and websites contained in these sections, including the information to which these references relate, as well as disclosures relating to prior periods.

Restriction of Use

We issue the report as stipulated in our engagement letter agreed with the Company (including the “General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)” in the version dated 1 January 2024, promulgated by the IDW). We draw attention to the fact that the assurance engagement has been performed for the purposes of the Company, and that the report is solely intended to inform the Company about the result of the assurance engagement. Therefore, it may not be suitable for another purpose. Accordingly, the report is not intended to be used by third parties as a basis for any (asset) decision.

We are liable solely to the Company. We do not accept or assume liability to third parties. Our conclusion is not modified in this respect.

Munich/Germany, 26 November 2024

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

Signed:
Sebastian Dingel

Signed:
Eike Bernhard Hellmann