

Infineon Technologies AG Neubiberg/Germany

Limited and reasonable assurance report
of the Independent Practitioner
regarding the combined separate non-financial report
pursuant to Sections 289b and 315b HGB
for the financial year
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 AND REASONABLE ASSURANCE REPORT OF THE INDEPENDENT PRACTITIONER
REGARDING THE COMBINED SEPARATE NON-FINANCIAL REPORT
PURSUANT TO SECTIONS 289B AND 315B HGB
FOR THE FINANCIAL YEAR FROM 1 OCTOBER 2023 TO 30 SEPTEMBER 2024**

To Infineon Technologies AG, Neubiberg/Germany

Our Engagement

We have performed a limited and reasonable assurance engagement on the combined separate non-financial report pursuant to Sections 289b and 315b German Commercial Code (HGB) within the sustainability report “Sustainability at Infineon” of Infineon Technologies AG, Neubiberg/Germany (hereinafter referred to as “the Company”), which has been combined with the non-financial report of the Company, along with the Explanatory notes to the information published in the report “Sustainability at Infineon” – supplementing the Annual Report 2024, for the financial year from 1 October 2023 to 30 September 2024 (hereinafter referred to as “non-financial reporting”). In doing so, we have, as requested, performed a reasonable assurance engagement on the disclosures on the “Proportion of women in management positions”, “Technical PFC reduction and energy efficiency measures combined with savings in CO₂ equivalents” and “CO₂ emissions (Scope 1 and 2)” made in the non-financial reporting, as well as a limited assurance engagement on all other disclosures contained in the non-financial reporting.

The disclosures of the sustainability report included outside of the non-financial reporting, references to external sources of documentation and websites contained in the non-financial reporting, 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 non-financial reporting in accordance with Sections 289c to 289e HGB, Sections 315c in conjunction with 289c to 289e HGB and Article 8 Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereinafter referred to as the “EU Taxonomy Regulation”) and the delegated acts adopted thereunder, as well as with the executive directors’ interpretation of the wording and terms contained in the EU Taxonomy Regulation and the delegated acts adopted thereunder, as presented in the “EU Taxonomy” section of the non-financial reporting.

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

The EU Taxonomy Regulation and the delegated acts adopted thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, the executive directors have disclosed their interpretation of the EU Taxonomy Regulation and the delegated acts adopted thereunder in the “EU Taxonomy” section of the non-financial reporting. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

The preciseness and completeness of the data in the non-financial 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 disclosures on the “Proportion of women in management positions”, “Technical PFC reduction and energy efficiency measures combined with savings in CO₂ equivalents” and “CO₂ emissions (Scope 1 and 2)” made in the non-financial reporting based on our work performed within our reasonable assurance engagement, and on all other disclosures contained in the non-financial reporting 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 reasonable assurance whether the executive directors have made the disclosures on the “Proportion of women in management positions”, “Technical PFC reduction and energy efficiency measures combined with savings in CO₂ equivalents” and “CO₂ emissions (Scope 1 and 2)” presented in the non-financial reporting in all material respects in accordance with Sections 289c to 289e HGB and Sections 315c in conjunction with 289c to 289e HGB (we do not, however, provide a separate conclusion for each disclosure), and

- conclude with limited assurance whether matters have come to our attention to cause us to believe that all other disclosures contained in the non-financial reporting – with the exception of the matters stated above, in the first section of this report, that are not covered by the engagement – have not been made, in all material respects, in accordance with Sections 289c to 289e HGB, Sections 315c in conjunction with 289c to 289e HGB, the EU Taxonomy Regulation and the delegated acts adopted thereunder and the executive directors' interpretation presented in the "EU Taxonomy" section of the non-financial reporting.

The procedures performed in our 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 and reasonable 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
- Conducting on-site visits as part of the examination of the processes for collecting, analyzing and aggregating selected disclosures at selected group locations
- Inquiries of the executive directors and relevant employees involved in the process of preparation, about the process of preparation, the internal control relating to this process and disclosures made in the non-financial reporting at the group and location level
- Inspection of selected internal and external documents
- Identification of probable risks of material misstatement in the non-financial reporting
- Analytical evaluation of selected disclosures and the appropriateness of internally developed definitions of the non-financial reporting
- Assessment of the design and implementation of systems and processes for determining, processing and monitoring disclosures on environmental, social, employee, human rights, anti-corruption and anti-bribery matters, including data consolidation
- Comparing selected disclosures with the corresponding data included in the consolidated financial statements, the annual financial statements and the combined management report
- Evaluation of the presentation of the disclosures in the non-financial reporting
- Evaluation of the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the non-financial reporting

As part of our reasonable assurance engagement on the disclosures made in the Company's non-financial reporting, we performed the following procedures and other work in addition to those listed above:

- Evaluation of the design and implementation of the systems and processes for determining, processing and monitoring the disclosures
- Evaluation of risks
- Tests of details on the basis of samples

In determining the disclosures in accordance with Article 8 EU Taxonomy Regulation, the executive directors are required to interpret indeterminate legal terms. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

We believe that the evidence we have obtained is reasonable and appropriate to provide a basis for our conclusions.

Practitioner's Conclusions

In our opinion, the executive directors have made Infineon's disclosures on the "Proportion of women in management positions", "Technical PFC reduction and energy efficiency measures combined with savings in CO₂ equivalents" and "CO₂ emissions (Scope 1 and 2)" for the period from 1 October 2023 to 30 September 2024 presented in the non-financial reporting in all material respects in accordance with Sections 289c to 289e HGB and Sections 315c in conjunction with 289c to 289e HGB. We do not, however, provide a separate conclusion for each of these disclosures.

Based on the work performed and the evidence obtained, nothing has come to our attention that causes us to believe that the disclosures contained in the non-financial reporting for the financial year from 1 October 2023 to 30 September 2024 along with the Explanatory notes to the information published in the report "Sustainability at Infineon" – supplementing the Annual Report 2024 of Infineon Technologies AG not subject to the reasonable assurance engagement have not been made, in all material respects, in accordance with Sections 289c to 289e HGB, Sections 315c in conjunction with 289c to 289e HGB, the EU Taxonomy Regulation and the delegated acts adopted thereunder and the executive directors' interpretation presented in the "Disclosures in accordance with the EU Taxonomy Regulation (2020/852)" section of the non-financial reporting.

Our conclusions do not cover the disclosures of the sustainability report included outside of the non-financial reporting, references to external sources of documentation and websites, including the information to which these references relate, as well as disclosures relating to prior periods made in the non-financial reporting.

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 conclusions are not modified in this respect.

Munich/Germany, 26 November 2024

Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

Signed:
Sebastian Dingel

Signed:
Eike Bernhard Hellmann