

INDEPENDENT ASSURANCE REPORT¹

To the Management of Infineon Technologies AG, Neubiberg

Introduction and scope

We have been engaged to perform a limited assurance engagement on selected information and indicators of the business year 2012, including the explanatory notes, published in the chapter “Corporate Social Responsibility at Infineon: Setting Standards – Through Innovation and Voluntary Responsibility” of the Annual Report 2012 of Infineon Technologies AG, Neubiberg.

The following selected information and indicators of the business year 2012, including the explanatory notes, in the chapter “Corporate Social Responsibility at Infineon: Setting Standards – Through Innovation and Voluntary Responsibility” published in the Annual Report 2012 of Infineon Technologies AG, Neubiberg, are included in the scope of our assurance engagement:

- Within the section “Our Semiconductor Production – A Benchmark in terms of Sustainability” the data for the indicators electricity consumption, water consumption and PFC emissions, as well as in the section “Our Responsibility for our Employees” the accident statistics.
- The qualitative claims regarding the information on:
 - UN Global Compact participation as well as adherence to its Principles and the so called “Communication on Progress”;
 - The inclusion in the Dow Jones Sustainability Index 2012/2013 and the listing in the “Sustainability Yearbook 2012”;
 - The Corporate Citizenship Guidelines and the supported citizenship projects;
 - Conflict minerals;
 - Responsibility along the Value-Added Chain, including the Principles of Purchasing;
 - The materiality matrix;
 - The stakeholder assessment, including the EFQM Model and related results.

Management's responsibility

Management is responsible for the appropriateness of the preparation and presentation of the selected information and the appropriateness of the determination and presentation of the selected indicators in accordance with the internal Reporting Criteria, as described in the explanatory notes. The explanatory notes are published on the web pages of Infineon Technologies AG under www.infineon.com/CSR_Reporting.

This responsibility also includes designing, implementing and maintaining systems and processes relevant for the preparing the information and determining the indicators, as well the application of appropriate methods for the preparation of the information and indicators.

Auditor's responsibility and assurance standards

Our responsibility is to carry out an assurance engagement on the selected information and indicators, including the explanatory notes, and to express a conclusion with limited assurance based on the assurance procedures performed.

We have conducted our engagement in accordance with the International Standard for Assurance Engagements (ISAE) 3000: "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board. Amongst others, this standard requires that the members of our assurance team have appropriate knowledge, skills and professional qualifications to understand and evaluate the selected information and indicators, and that we comply with the requirements of IFAC of the Code of Ethics for Professional Accountants to ensure our independence.

According to ISAE we have to plan and perform the assurance engagement such that we are able to express our conclusion as to whether any matters have come to our attention that cause us to believe that the selected information and indicators, including the explanatory notes, are not, in all material respects, presented in accordance with the internal Reporting Criteria.

In a limited assurance engagement, the scope of evidence gathering procedures is less comprehensive than in a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement.

This assurance engagement is limited primarily to inquiries of employees, especially those responsible for the preparation and presentation of the qualitative information, and the determination and the presentation of the quantitative indicators, analytical and other evidence gathering procedures, as appropriate.

Our assurance procedures included the following:

- Reviewing existing internal guidelines (internal Reporting Criteria) and processes for the collection, analysis and aggregation of the data of the selected indicators with regard to their suitability and documentation;
- Inquiries of employees responsible for the preparation of the claims and the determination of data to assess data collection and reporting processes and the reliability of the reported information and indicators;
- Leading two telephone interviews with employees responsible for local data collection and reporting at the sites in Dresden (Germany) and Malakka (Malaysia) to assess local data collection and reporting processes as well as the reliability of the reported data;
- Performing trend analysis and plausibility assessments of the reported data on Group and site level,
- Leading interviews with employees responsible for the preparation of qualitative claims and inspection of evidence and documentation for the verification of selected information, in particular on UN Global Compact participation as well as adherence to its Principles and the so called “Communication on Progress”, on the inclusion in the Dow Jones Sustainability Index 2012/2013 and the listing in the “Sustainability Yearbook 2012”, on the Corporate Citizenship Guidelines and the supported citizenship projects, on Conflict minerals, on Supply Chain responsibility, including the Principles of Purchasing, on the materiality study, on the stakeholder assessment, including the EFQM Model and related results;
- Evaluating the overall presentation of the selected information and indicators, including the explanatory notes, in the chapter “Sustainability at Infineon” of the Annual Report 2012 of the Infineon Technologies AG.



Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the selected information and indicators of the business years 2012, including explanatory notes, are not prepared, in all material respects, in accordance with the internal Reporting Criteria.

Munich, November 16, 2012

KPMG AG
Wirtschaftsprüfungsgesellschaft

Wolper
Certified Public Accountant
(Wirtschaftsprüfer)

Fischer
Certified Public Accountant
(Wirtschaftsprüferin)

¹ Translation of the assurance report, authoritative in German language.