Climate-specific commitments

☑ Commitment to net-zero emissions

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to safely managed WASH in local communities

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Yes, in line with another global environmental treaty or policy goal, please specify

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

ams-OSRAM-EHS-Policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Upstream value chain

(4.6.1.4) Explain the coverage

Group-wide supplier Code of Conduct

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

Water-specific commitments

☑ Commitment to reduce or phase out hazardous substances

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

Social commitments

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women’s empowerment

☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions

☑ Description of environmental requirements for procurement

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Yes, in line with another global environmental treaty or policy goal, please specify

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Code of Conduct for ams OSRAM Suppliers_EN.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Task Force on Climate-related Financial Disclosures (TCFD)
☑ UN Global Compact
☑ Other, please specify :Development and Climate Alliance - Germany

(4.10.3) Describe your organization's role within each framework or initiative

Member and publishing a report
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply
☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:
☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply
☑ Paris Agreement

(4.11.4) Attach commitment or position statement

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Lobbying Register for the representation of Special Interests vis-à-vis the German Bundestag and the Federal Government: R005154

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

We are examining whether the objectives of the organization and its working groups align with the goals of the Paris Agreement.
[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Federation of German Industries (BDI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

BDI acknowledges the Paris Agreement as a step in the right direction for reducing global greenhouse gas emissions. They welcome the inclusion of market mechanisms like global emissions trading, which they see as essential for cost-effective climate protection

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

58625

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

BDI through the German Electro and Digital Industry Association (Verband der Elektro- und Digitalindustrie, ZVEI) ams OSRAM is active in specialist associations for semiconductors and lighting. There, the Company participates in developing industry positions that are key to its business activities. Special attention is given to the impact of the European Green Deal. In this context ams OSRAM ensures – particularly regarding issues related to returns and reuse and/or repair as well as materials (RoHS, REACH) – that legal requirements (directives/regulations) can be met by the Company.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☑ Other, please specify :a global industry organization that represents the electronics manufacturing and design supply chain

(4.11.2.3) State the organization or position of individual

The Semiconductor Climate Consortium (SCC)—launched by SEMI—represents a unified industry effort to tackle climate change across the semiconductor value chain. Their position is clear: accelerate the transition to net-zero emissions through collaboration, transparency, and innovation. Here's how they're approaching it: Commitment to the Paris Agreement SCC aligns with the 1.5°C target and supports the goals of the Paris Agreement.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The Semiconductor Climate Consortium (SCC)—launched by SEMI—represents a unified industry effort to tackle climate change across the semiconductor value chain. Their position is clear: accelerate the transition to net-zero emissions through collaboration, transparency, and innovation. Here's how they're approaching it: Commitment to the Paris Agreement SCC aligns with the 1.5°C target and supports the goals of the Paris Agreement. Member companies publicly report Scope 1, 2, and 3 emissions annually and set science-based targets to reach net-zero by 2050

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

15000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

SCC aligns with the 1.5°C target and supports the goals of the Paris Agreement. Member companies publicly report Scope 1, 2, and 3 emissions annually and set science-based targets to reach net-zero by 2050

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement
[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:
☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Other, please specify **:Climate risk and opportunities**

(4.12.1.6) Page/section reference

all

(4.12.1.7) Attach the relevant publication

2024_ams OSRAM TCFD Report final.pdf

(4.12.1.8) Comment

Available also online: https://ams-osram.com/documents/d/ams-osram/annualreport2024

Row 2

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

☑ TCFD

☑ Other, please specify :partly already ESRS

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Water accounting figures

☑ Content of environmental policies

(4.12.1.6) Page/section reference

101

(4.12.1.7) Attach the relevant publication

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

(4.12.1.8) Comment

Available also online: https://ams-osram.com/documents/d/ams-osram/annualreport2024
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025
☑ 2030
☑ 2040
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Speed of change (to state of nature and/or ecosystem services)
☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer sentiment
☑ Consumer attention to impact
☑ Impact of nature footprint on reputation
☑ Impact of nature service delivery on consumer

Regulators, legal and policy regimes

☑ Global regulation
☑ Political impact of science (from galvanizing to paralyzing)
☑ Level of action (from local to global)
☑ Global targets
☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Other relevant technology and science driving forces, please specify :New product development, new material development

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Long-term developments are uncertain to predict in a dynamic market environment as ours.

(5.1.1.11) Rationale for choice of scenario

As required by the EU Taxonomy and the CSRD, the analysis was conducted based on four climate scenarios, i.e., the Representative Concentration Pathways (RCP) 2.6, 4.5, 6.0 and 8.5, with a special focus on the worst case respective high carbon scenario, i.e., RCP 8.5/SSP 5. Wherever data was available, the provider based its analysis on the more comprehensive climate scenarios produced by the newly established Shared Socioeconomic Pathways (SSPs).

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical
☑ Chronic physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes in ecosystem services provision
☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands
☑ Other stakeholder and customer demands driving forces, please specify :Increasing water demand in the region

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Long-term developments are uncertain to predict in a dynamic market environment as ours.

(5.1.1.11) Rationale for choice of scenario

We have selected the business-as-usual (BAU) scenario, which anticipates the continuation of current practices and trends regarding the utilization and accessibility of water resources. This projection encompasses the expansion of economic growth and a concomitant rise in population density in industrial and urban areas. The "business as usual" scenario (SSP3 RCP7.0) represents a middle-of-the-road future where temperatures increase by 2.8°C to 4.6°C by 2100. SSP3 is a socioeconomic scenario characterized by regional competition and inequality, including slow economic growth, weak governance and institutions, low investment in the environment and technology, and high population growth, especially in developing countries.
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

In the long-term physical climate risk assessment (2030- 2050) chronical, heat related climate risk prevail. In future 50% of our sites are either at risk of heat stress and/or changing are temperatures. Almost all sites in South-East Asia and North America are affected, as well as one in Europe/Germany. Such increase in air temperature may lead to an increase in infrastructure/equipment requirements and energy demand for air-conditioning and cooling. This will lead to increased investments and operational cost across our business, including suppliers and customer located in these areas. The potential impact of rising temperatures and the necessity for further cooling are monitored. Regarding long-term transition riks, no assets or business activities that are incompatible with or require significant effort to be compatible with a transition to a climate-neutral economy have been identified. All identified transition risks pertain to business activities and do not involve assets. It can thus be reasonably assumed that the probability of occurrence and impact of transition risks in the mid- to long-term are medium to low. However, developments will continue to be monitored closely.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Currently, the availability of water is not considered to be a critical issue at any of our locations. Even if droughts do not lead to a red flag in the future, we could face an increase in water stress in Malaysia, Philippines, and Singapore. Here relevant semiconductor sites are located, where water is an important process medium in the manufacturing and for cooling. In order to proactively identify potential issues with the availability of water, we review the water requirements at our locations every year using the World Resources Institute's Aqueduct Water Risk Atlas. The analysis looks at the levels of water withdrawal as well as the type and amount of wastewater discharges at the locations. Data on the amount of wastewater produced at the individual locations are collected every year. We have already started to implement measures to reduce water consumption. We have already taken steps towards reducing our water consumption. In 2023 more than 17,000 m3 of water could be saved. There is potential need for further measures to be implemented in the future, which could require additional investment. However, it is also possible that the cost of water may increase as a result affecting operational costs.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

We have several options how to achieve our goals in the climate transition plan as well as several unresolved technical challenges including the use of fossil fuels in our production processes.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Shareholder have the right to information and the right to speak during the Annual General Meeting. The right to information and the right to speak is exercised exclusively via electronic communication by sending an e-mail, provided that the shareholders have submitted a deposit certificate in good time and have authorized a special voting proxy. A question form is available. If the right to information and/or the right to speak shall be exercised by a representative, proof of authorization must also be provided in text form. Shareholders are asked to e-mail all questions in text form in advance in due time so that they are received by the Company. This is to ensure a smooth and efficient General Meeting, and will allow for a proper preparation and swift responses to the raised questions by the Management Board in the General Meeting, particularly for questions, which require a longer preparation time. Shareholders can also send their questions and statements to the Company electronically during the Annual General Meeting but must only do so in text form by sending an e-mail directly. Besides we engage with capital market actors, e.g. via road shows or analyst calls and evaluate feedback we get via taking part in ESG ratings on climate-related issues. In addition, we also engage with our customers on climate-related issues, e.g. via customer questionnaires.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

To combat human-driven climate change, the international community has committed to limiting the global temperature increase to 1.5 degrees Celsius if possible but, in any event, to well below two degrees Celsius compared with the pre-industrial age, as part of the 2015 Paris Climate Agreement. In Europe, the European Commission's Green Deal is the most notable action. However, the capital market, customers, and the general public also place demands on companies. ams OSRAM takes its corporate responsibility seriously and is striving to reduce emissions of polluting greenhouse gases in its own activities. In 2021, the decision was made to aim for carbon-neutral operations by 2030 with regard to Scope 1 and Scope 2 (in accordance with the Greenhouse Gas Protocol). As part of the climate strategy, a reduction scenario was agreed for achieving our targets for Scope 1 and Scope 2, which is consistent with maximum warming of 1.5 °C. In 2023, we consistently pursued the climate strategy developed to achieve this target in 2022 4. Additionally, ams OSRAM is committed to reducing emissions from the upstream

Scope 3 category "Purchased goods and services" by 47.5% per EUR of value added by 2030 and lowering them further to -97% by 2050. The climate strategy takes into account the increase in our own energy efficiency as well as the use of green energy sources through direct purchasing and unbundled Energy Attribute Certificates. We are investigating alternatives to fossil fuels for heating. We see offsetting through CO2 emission credits (carbon credits) as a subordinate option for remaining unavoidable emissions from fuels and non-decomposed process gases.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

In the 2024 reporting year, we succeeded in significantly reducing GHG emissions by 44% compared to the base year 2021, among other things by procuring more green electricity (e.g. in Wuxi (China)). and certificates (e.g. in Penang (Malaysia)). than planned. In addition, there was an increase in the purchase of electricity from nuclear sources in Wuxi. As a result, we actually significantly outperformed the internally communicated interim target for 2024 given in the Climate Roadmap. Furthermore, the relative target scaled to op erative output was achieved and significantly improved compared to the previous year.. ams OSRAM has set itself an ambitious target for Scope 1 and 2, and has compared the reduction pathway with the method put forward by the Science Based Targets ini tiative (SBTi). The intention is to ensure that, at a minimum, it meets and/or surpasses the SBTi requirements. The following approach was chosen: - Coverage: Scope 1 and 2 - Method: absolute reduction - Scenario: 1.5 °C and/or reduction pathway envisaging a reduction of at least 42% by the year 2030 or an annual reduction of at least 4.2% - Timeframe: by the year 2030 The reduction pathway accordingly shows what adherence to the 1.5 °C limit would mean at the corporate level. Due to possible portfolio changes and growth potentials, this pathway is dynamic, whereby the target remains constant. It is presented below as a timeline: For Scope 3 Reduction of GHG emissions per EUR of value added compared to base year 2021 was 11%.ams OSRAM has also set a base year and harmonized the reduction path with the SBTi method. The intention was to ensure that, at the least, it fulfilled or indeed surpassed the SBTi stipulations. The following approach was chosen: - Coverage: Scope 3, category 'Purchased Goods and Services' - Method: economic intensity - Scenario: 1.5 °C and/or reduction path that envisages a reduction of at least 47.5% by the year 2030 or an annual reduction of at least 7.0% - Timeframes: by the year 2050 (interim target: by the year 2030

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, financial planning only

(5.3.3) Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning

Select from:

☑ Other, please specify :Result of climate risk and opportunity assessment

(5.3.4) Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning

Upon thorough analysis of climate change's potential effects on our operations, we have determined that our current strategy and financial projections are unlikely to be impacted in the immediate future. Nonetheless, we acknowledge the possibility of mid- to long-term risks and opportunities that may necessitate adjustments to our strategy.
[Fixed row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Over the past year, we have initiated and implemented a series of energy efficiency measures and/or fuel-switch investments with the goal of reducing energy consumption and/or emissions. We anticipate that these investments will continue in the coming year, in line with our climate strategy and transition plan.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

To facilitate our transition plan, we have initiated the acquisition of IRECs/GOs to substantiate our commitment to increasing renewable electricity purchases. These investments will persist throughout the upcoming year to reinforce our climate strategy and transition plan.

Row 3

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Over the past year, we have initiated and implemented a series of water-use reduction and water recycling measures with the goal of reducing water withdrawals and consumption. We will continue to invest in the coming year to support our water withdrawal and water use reduction efforts.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1377000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

40

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

56

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

44

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Revenues: The KPI for revenues is based on the net revenues reported in the Consolidated Statement of Income disclosed in the Annual Report as per IFRS 15 (EUR 3,428 million (2023: EUR 3,590 million); > Consolidated Statement of Income for the Financial Year 2024). Revenues from Group companies not considered are deducted from this figure, resulting in a taxonomy revenue denominator of EUR 3,416 million (2023: EUR 3,477 million) for the 2024 reporting year. Next, the relevant revenues are allocated by product and application field to the eligible economic activities. This process factors in the activities defined in Annexes I and II of Delegated Regulation (EU) 2021/2139 as well as Annexes I to IV of Delegated Regulation (EU) 2023/2486. Total revenues from eligible economic activities form the numerator. A separate sub-figure is reported for activities identified as aligned. On this basis, the share of revenues already fulfilling all alignment criteria is calculated. This way, the share of revenues that already meet all alignment criteria is shown, as well as the distinction of the remaining revenues for which this is not yet the case. In combination of taxono my-eligible and aligned activities, a total numerator of EUR 1,914 million is obtained. The exact figures are listed in the Annex > 7.2 EU Taxonomy KPIs. Compared to the previous year (EUR 1,879 million), only minimal deviations are observed; accordingly, no additional explanation is deemed necessary

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

158000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

39

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

49

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

51

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

CapEx: The CapEx KPI covers all additions to intangible assets, tangible assets (including right of use) in the reporting year (totaling EUR 405 million; > Notes to the Consoli dated Annual Financial Statements, Note 13-15). The Taxonomy CapEx denominator for the 2024 reporting year amounts to EUR 405 million (2023: EUR 790 million). Additions to advance payments made are included in CapEx in line with the ap proach used in financial reporting. To identify the share of eligible and

aligned cap ital expenditures, project descriptions and investment plans are analyzed by profit center and application field. The numerator is then calculated based on defined rev enue keys or selection of specific measures that are directly associated with an eligi ble (and possibly an aligned) economic activity. Hence, the total numerator amounts to EUR 199 million (2023: EUR 422 million). Although the absolute level of investments changed compared to the previous year (e.g., due to reduced investment budgets), the relative share of investment expenditures for taxonomy-eligible or -aligned activ ities remained largely stable. Detailed figures on each aggregated addition and their respective allocations can be found in the corresponding table in the appendix of the Sustainability Report 2024.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

282000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

48

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

52

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

48

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

OpEx: The OpEx KPI refers to the direct, non-capitalized costs of R&D, building moderniza tion measures, short-term leases, maintenance and repairs, as well as other direct expenses on ongoing maintenance of property. To ensure the required level of detail for the corresponding components of the Taxonomy Regulation (e.g., building mod ernization measures, maintenance and repair expenses, and other direct mainte nance expenses), a data query was conducted among the Group companies consol idated under EU Taxonomy reporting. Accordingly, the Taxonomy OpEx denominator for the 2024 reporting year amounts to EUR 594 million (2023: EUR 661 million). Here, too, revenue keys or project-related classifications were used in order to define the eligible and aligned OpEx. The sum of the taxonomy-eligible (and, if applicable, aligned) OpEx forms the numerator. For the 2024 financial year, this results in a total numerator of EUR 308 million (2023: EUR 218 million). The change is primarily attrib utable to the Research & Development area, as adjusting the profit centers facilitat ed a more precise allocation to the respective revenue-generating activities
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:
☑ Manufacture of other low carbon technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1315000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

39

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

39

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

39

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

149000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

37

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

37

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

37

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

260000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

44

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

44

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

The three KPIs subject to reporting requirements (revenues, CapEx, and OpEx) are based on the figures disclosed in the consolidated financial statements prepared according to IFRS. In line with the financial reporting, the total amounts calculated cover all Group entities included in the scope of consolidation minus those that are not considered in the EU Taxonomy Report. The assignment of revenues, CapEx, and OpEx to eligible and aligned economic activities was undertaken on the basis of allocation keys that were established for the lowest consolidation level (down to the product-family level). In order to achieve the greatest possible accuracy in the application of these allocations, the allocation keys of the respective lowest consolidation level (group, segment, business line, application to product family level) were assigned and calculated according to their total population. A clear and consistent methodology was developed to avoid double counting in the assignment of revenue, CapEx, and OpEx KPIs. This ensures that each KPI is always assigned to only one economic activity, thereby excluding multiple recordings of the same values. Compared to the previous reporting period, there were no significant changes to the underlying calculation methodology. If adjustments become necessary in the future, they will be disclosed and explained to what extent they enable more reliable and meaningful information.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

The technical screening criteria for an activity making a substantial contribution were assessed in detail for each relevant economic activity on the basis of the Delegated Regulations. In the case of CCM activities, this meant, among other things, adherence to specific emission thresholds or proof that the products or technologies achieve substantial reductions in greenhouse gas emissions. Where these criteria were fully met, the activity was classified as aligned. The proportion of revenues, CapEx, and OpEx attributable to these aligned activities serves as the indicator of their ecological benefit.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

DNSH and Minimum Social Safeguards For our aligned activities, we confirm they do not cause significant harm (DNSH) to other environmental objectives and comply with minimum social safeguards. Our assessment follows the criteria in Annexes A–D of the relevant Delegated Regulations: Climate risks (DNSH Appendix A): We conducted a physical climate risk analysis for production sites, key suppliers, and customers using standardized climate scenarios (SSP1-2.6 to SSP5-8.5). This screening is updated every three years, every five years for long-term trends, or ad hoc if assumptions change (e.g., new IPCC reports). Based on results, we implement adaptation measures as needed. Water resources (DNSH Appendix B): We use the Aqueduct Water Risk Atlas to identify sites in water-stressed regions. For sites with direct discharge, we verify compliance with the EU Water Framework Directive via local permits. ISO 14001 certification ensures effective water management. If intolerable risks are found, we apply countermeasures. Where no formal EIA exists, alternative authorization (e.g., site permits) ensures water-related requirements are met. Use of chemicals and pollution prevention (DNSH Appendix C): We monitor substances with environmental risks and integrate new requirements for substituting SVHCs. Non-compliant activities are declared non-aligned. For aligned ones, we identify relevant substances, assess alternatives, and substitute where feasible. Internal processes, a hazardous substances register, training, and audits help minimize emissions to air, water, and soil. Biodiversity (DNSH Appendix D): To detect risks to sensitive ecosystems early, we use tools like Natura 2000 Expert Viewer, IBAT, and WWF Risk Filter. If a site is near a biodiversity-sensitive area, we check whether nature protection or environmental impact assessments have been conducted. (Appendix E on circular economy is currently not relevant to our aligned activities.)

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

Row 2

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of batteries

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

10000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.3

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.3

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0.3

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

400000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

2000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

The three KPIs subject to reporting requirements (revenues, CapEx, and OpEx) are based on the figures disclosed in the consolidated financial statements prepared according to IFRS. In line with the financial reporting, the total amounts calculated cover all Group entities included in the scope of consolidation minus those that are not considered in the EU Taxonomy Report. The assignment of revenues, CapEx, and OpEx to eligible and aligned economic activities was undertaken on the basis of allocation keys that were established for the lowest consolidation level (down to the product-family level). In order to achieve the greatest possible accuracy in the application of these allocations, the allocation keys of the respective lowest consolidation level (group, segment, business line, application to product family level) were assigned and calculated according to their total population. A clear and consistent methodology was developed to avoid double counting in the assignment of revenue, CapEx, and OpEx KPIs. This ensures that each KPI is always assigned to only one economic activity, thereby excluding multiple recordings of the same values. Compared to the previous reporting period, there were no significant changes to the underlying calculation methodology. If adjustments become necessary in the future, they will be disclosed and explained to what extent they enable more reliable and meaningful information.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

The technical screening criteria for an activity making a substantial contribution were assessed in detail for each relevant economic activity on the basis of the Delegated Regulations. In the case of CCM activities, this meant, among other things, adherence to specific emission thresholds or proof that the products or technologies achieve substantial reductions in greenhouse gas emissions. Where these criteria were fully met, the activity was classified as aligned. The proportion of revenues, CapEx, and OpEx attributable to these aligned activities serves as the indicator of their ecological benefit.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

DNSH and Minimum Social Safeguards For our aligned activities, we confirm they do not cause significant harm (DNSH) to other environmental objectives and comply with minimum social safeguards. Our assessment follows the criteria in Annexes A–D of the relevant Delegated Regulations: Climate risks (DNSH Appendix A): We conducted a physical climate risk analysis for production sites, key suppliers, and customers using standardized climate scenarios (SSP1-2.6 to SSP5-8.5). This screening is updated every three years, every five years for long-term trends, or ad hoc if assumptions change (e.g., new IPCC reports). Based on results, we implement adaptation measures as needed. Water resources (DNSH Appendix B): We use the Aqueduct Water Risk Atlas to identify sites in water-stressed regions. For sites with direct discharge, we verify compliance with the EU Water Framework Directive via local permits. ISO 14001 certification ensures effective water management. If intolerable risks are found, we apply countermeasures. Where no formal EIA exists, alternative authorization (e.g., site permits) ensures water-related requirements are met. Use of chemicals and pollution prevention (DNSH Appendix C): We monitor substances with environmental risks and integrate new

requirements for substituting SVHCs. Non-compliant activities are declared non-aligned. For aligned ones, we identify relevant substances, assess alternatives, and substitute where feasible. Internal processes, a hazardous substances register, training, and audits help minimize emissions to air, water, and soil. Biodiversity (DNSH Appendix D): To detect risks to sensitive ecosystems early, we use tools like Natura 2000 Expert Viewer, IBAT, and WWF Risk Filter. If a site is near a biodiversity-sensitive area, we check whether nature protection or environmental impact assessments have been conducted. (Appendix E on circular economy is currently not relevant to our aligned activities.)

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

Row 3

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of energy efficiency equipment for buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover
☑ CAPEX
☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply
☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

52000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

2

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

2

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

2

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

9000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

2

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

2

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

2

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

20000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

3

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

3

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

3

(5.4.2.27) Calculation methodology and supporting information

The three KPIs subject to reporting requirements (revenues, CapEx, and OpEx) are based on the figures disclosed in the consolidated financial statements prepared according to IFRS. In line with the financial reporting, the total amounts calculated cover all Group entities included in the scope of consolidation minus those that are not considered in the EU Taxonomy Report. The assignment of revenues, CapEx, and OpEx to eligible and aligned economic activities was undertaken on the basis of allocation keys that were established for the lowest consolidation level (down to the product-family level). In order to achieve the greatest possible accuracy in the application of these allocations, the allocation keys of the respective lowest consolidation level (group, segment, business line, application to product family level)

were assigned and calculated according to their total population. A clear and consistent methodology was developed to avoid double counting in the assignment of revenue, CapEx, and OpEx KPIs. This ensures that each KPI is always assigned to only one economic activity, thereby excluding multiple recordings of the same values. Compared to the previous reporting period, there were no significant changes to the underlying calculation methodology. If adjustments become necessary in the future, they will be disclosed and explained to what extent they enable more reliable and meaningful information.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

The technical screening criteria for an activity making a substantial contribution were assessed in detail for each relevant economic activity on the basis of the Delegated Regulations. In the case of CCM activities, this meant, among other things, adherence to specific emission thresholds or proof that the products or technologies achieve substantial reductions in greenhouse gas emissions. Where these criteria were fully met, the activity was classified as aligned. The proportion of revenues, CapEx, and OpEx attributable to these aligned activities serves as the indicator of their ecological benefit.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

DNSH and Minimum Social Safeguards For our aligned activities, we confirm they do not cause significant harm (DNSH) to other environmental objectives and comply with minimum social safeguards. Our assessment follows the criteria in Annexes A–D of the relevant Delegated Regulations: Climate risks (DNSH Appendix A): We conducted a physical climate risk analysis for production sites, key suppliers, and customers using standardized climate scenarios (SSP1-2.6 to SSP5-8.5). This screening is updated every three years, every five years for long-term trends, or ad hoc if assumptions change (e.g., new IPCC reports). Based on results, we implement adaptation measures as needed. Water resources (DNSH Appendix B): We use the Aqueduct Water Risk Atlas to identify sites in water-stressed regions. For sites with direct discharge, we verify compliance with the EU Water Framework Directive via local permits. ISO 14001 certification ensures effective water management. If intolerable risks are found, we apply countermeasures. Where no formal EIA exists, alternative authorization (e.g., site permits) ensures water-related requirements are met. Use of chemicals and pollution prevention (DNSH Appendix C): We monitor substances with environmental risks and integrate new requirements for substituting SVHCs. Non-compliant activities are declared non-aligned. For aligned ones, we identify relevant substances, assess alternatives, and substitute where feasible. Internal processes, a hazardous substances register, training, and audits help minimize emissions to air, water, and soil. Biodiversity (DNSH Appendix D): To detect risks to sensitive ecosystems early, we use tools like Natura 2000 Expert Viewer, IBAT, and WWF Risk Filter. If a site is near a biodiversity-sensitive area, we check whether nature protection or environmental impact assessments have been conducted. (Appendix E on circular economy is currently not relevant to our aligned activities.)

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

Row 5

(5.4.2.1) Economic activity

Select from:

☑ Acquisition and ownership of buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

20000000

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

5

(5.4.2.27) Calculation methodology and supporting information

The CapEx KPI covers all additions to intangible assets, tangible assets (including right of use) in the reporting year (totaling EUR 405 million; > Notes to the Consolidated Annual Financial Statements, Note 13-15). The Taxonomy CapEx denominator for the 2024 reporting year amounts to EUR 405 million (2023: EUR 790 million). Additions to advance payments made are included in CapEx in line with the ap proach used in financial reporting. To identify the share of eligible and aligned cap ital expenditures, project descriptions and investment plans are analyzed by profit center and application field. The numerator is then calculated based on defined rev enue keys or selection of specific measures that are directly associated with an eligi ble (and possibly an aligned) economic activity. Hence, the total numerator amounts to EUR 199 million (2023: EUR 422 million). Although the absolute level of investments changed compared to the previous year (e.g., due to reduced investment budgets), the relative share of investment expenditures for taxonomy-eligible or -aligned activ ities remained largely stable. Detailed figures on each aggregated addition and their respective allocations can be found in the corresponding table in the appendix.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the ‘Substantial Contribution’ criteria, the 'Do No Significant Harm' criteria, and the ‘Minimum Safeguards’ compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the ‘Substantial Contribution’ criteria, the 'Do No Significant Harm' criteria, and the ‘Minimum Safeguards’ compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

Row 7

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

☑ OPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

1000000

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

2000000

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

1

(5.4.2.27) Calculation methodology and supporting information

CapEx: The CapEx KPI covers all additions to intangible assets, tangible assets (including right of use) in the reporting year (totaling EUR 405 million; > Notes to the Consoli dated Annual Financial Statements, Note 13-15). The Taxonomy CapEx denominator for the 2024 reporting year amounts to EUR 405 million (2023: EUR 790 million). Additions to advance payments made are included in CapEx in line with the ap proach used in financial reporting. To identify the share of eligible and aligned cap ital expenditures, project descriptions and investment plans are analyzed by profit center and application field. The numerator is then calculated based on defined rev enue keys or selection of specific measures that are directly associated with an eligi ble (and possibly an aligned) economic activity. Hence, the total numerator amounts to EUR 199 million (2023: EUR 422 million). Although the absolute level of investments changed compared to the previous year (e.g., due to reduced investment budgets), the relative share of investment expenditures for taxonomy-eligible or -aligned activ ities remained largely stable. Detailed figures on each aggregated addition and their respective allocations can be found in the corresponding table in the appendix. OpEx: The OpEx KPI refers to the direct, non-capitalized costs of R&D, building moderniza tion measures, short-term leases, maintenance and repairs, as well as other direct expenses on ongoing maintenance of property. To ensure the required level of detail for the corresponding components of the Taxonomy Regulation (e.g., building mod ernization measures, maintenance and repair expenses, and other direct mainte nance expenses), a data query was conducted among the Group companies consol idated under EU Taxonomy reporting. Accordingly, the Taxonomy OpEx denominator for the 2024 reporting year amounts to EUR 594 million (2023: EUR 661 million). Here, too, revenue keys or project-related classifications were used in order to define the eligible and aligned OpEx. The sum of the taxonomy-eligible (and, if applicable, aligned) OpEx forms the numerator. For the 2024 financial year, this results in a total numerator of EUR 308 million (2023: EUR 218 million). The change is primarily attrib utable to the Research & Development area, as adjusting the profit centers facilitat ed a more precise allocation to the respective revenue-generating activities.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

Row 9

(5.4.2.1) Economic activity

Select from:

☑ Transport by motorbikes, passenger cars and light commercial vehicles

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

5000000

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

1

(5.4.2.27) Calculation methodology and supporting information

The CapEx KPI covers all additions to intangible assets, tangible assets (including right of use) in the reporting year (totaling EUR 405 million; > Notes to the Consolidated Annual Financial Statements, Note 13-15). The Taxonomy CapEx denominator for the 2024 reporting year amounts to EUR 405 million (2023: EUR 790 million). Additions to advance payments made are included in CapEx in line with the ap proach used in financial reporting. To identify the share of eligible and aligned cap ital expenditures, project descriptions and investment plans are analyzed by profit center and application field. The numerator is then calculated based on defined rev enue keys or selection of specific measures that are directly associated with an eligi ble (and possibly an aligned) economic activity. Hence, the total numerator amounts to EUR 199 million (2023: EUR 422 million). Although the absolute level of investments changed compared to the previous year (e.g., due to reduced investment budgets), the relative share of investment expenditures for taxonomy-eligible or -aligned activ ities remained largely stable. Detailed figures on each aggregated addition and their respective allocations can be found in the corresponding table in the appendix.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

ams OSRAM EN Annual Report - Sustainability Report 2024.pdf

Row 10

(5.4.2.1) Economic activity

Select from:

☑ Data processing, hosting and related activities

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

☑ OPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

0

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

1000000

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

CapEx: The CapEx KPI covers all additions to intangible assets, tangible assets (including right of use) in the reporting year (totaling EUR 405 million; > Notes to the Consoli dated Annual Financial Statements, Note 13-15). The Taxonomy CapEx denominator for the 2024 reporting year amounts to EUR 405 million (2023: EUR 790 million). Additions to advance payments made are included in CapEx in line with the ap proach used in financial reporting. To identify the share of eligible and aligned cap ital expenditures, project descriptions and investment plans are analyzed by profit center and application field. The numerator is then calculated based on defined rev enue keys or selection of specific measures that are directly associated with an eligi ble (and possibly an aligned) economic activity. Hence, the total numerator amounts to EUR 199 million (2023: EUR 422 million). Although the absolute level of investments changed compared to the previous year (e.g., due to reduced investment budgets), the relative share of investment expenditures for taxonomy-eligible or -aligned activ ities remained largely stable. Detailed figures on

each aggregated addition and their respective allocations can be found in the corresponding table in the appendix. OpEx: The OpEx KPI refers to the direct, non-capitalized costs of R&D, building moderniza tion measures, short-term leases, maintenance and repairs, as well as other direct expenses on ongoing maintenance of property. To ensure the required level of detail for the corresponding components of the Taxonomy Regulation (e.g., building mod ernization measures, maintenance and repair expenses, and other direct mainte nance expenses), a data query was conducted among the Group companies consol idated under EU Taxonomy reporting. Accordingly, the Taxonomy OpEx denominator for the 2024 reporting year amounts to EUR 594 million (2023: EUR 661 million). Here, too, revenue keys or project-related classifications were used in order to define the eligible and aligned OpEx. The sum of the taxonomy-eligible (and, if applicable, aligned) OpEx forms the numerator. For the 2024 financial year, this results in a total numerator of EUR 308 million (2023: EUR 218 million). The change is primarily attrib utable to the Research & Development area, as adjusting the profit centers facilitat ed a more precise allocation to the respective revenue-generating activities.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Row 11

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ OPEX

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

0

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

OpEx: The OpEx KPI refers to the direct, non-capitalized costs of R&D, building moderniza tion measures, short-term leases, maintenance and repairs, as well as other direct expenses on ongoing maintenance of property. To ensure the required level of detail for the corresponding components of the Taxonomy Regulation (e.g., building mod ernization measures, maintenance and repair expenses, and other direct mainte nance expenses), a data query was conducted among the Group companies consol idated under EU Taxonomy reporting. Accordingly, the Taxonomy OpEx denominator for the 2024 reporting year amounts to EUR 594 million (2023: EUR 661 million). Here, too, revenue keys or project-related classifications were used in order to define the eligible and aligned OpEx. The sum of the taxonomy-eligible (and, if applicable, aligned) OpEx forms the numerator. For the 2024 financial year, this results in a total numerator of EUR 308 million (2023: EUR 218 million). The change is primarily attrib utable to the Research & Development area, as adjusting the profit centers facilitat ed a more precise allocation to the respective revenue-generating activities.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The selection of 'No' does not indicate that the activity fails to meet the criteria. Rather, it reflects that the assessment of alignment with the 'Substantial Contribution' criteria, the 'Do No Significant Harm' criteria, and the 'Minimum Safeguards' compliance requirements for this specific activity is currently underway or has been deemed immaterial.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

Compliance with human rights, labor standards, and anti-corruption and compliance stipulations forms an integral part of our due diligence system > 6.1.1 Respect for Human Rights, 6.1.2 Supply Chain Management, 4.3.2 Combating Corruption and Anti-Competitive Behavior. This includes: - Binding internal guidelines and supplier codes (e.g., prohibiting forced or child labor, fair wages, anti-discrimination) - Regular training for employees to create awareness of human rights and ethical standards - A global whistleblower system ('Tell ams OSRAM') enabling the anonymous reporting of violations. Reports are examined by specialized teams, corrective measures initiated, and their implementation monitored. - Risk analyses, audits, and, if necessary, a change of supplier should requirements not be met.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Detailed Description of the Revenue-Generating Economic Activities The portfolio includes the following taxonomy-eligible activities: - CCM 3.4 (Manufacture of batteries, environmental objective: climate change mitigation): manufacture of electrical components for battery controls - CCM 3.5 (Manufacture of energy efficiency equipment for buildings, environ mental objective: climate change mitigation): development of energy-efficient LEDs and sensors for building management systems - CCM 3.6 (Manufacture of other low-carbon technologies, environmental objective: climate change mitigation): powerful LEDs to support considerable emission reductions in other sectors - CE 1.2 (Manufacture of electrical and electronic equipment, environmental objective: transition to a circular economy): manufacture of devices for end applications (e.g., lighting, sensors) - CE 5.2 (Sale of spare parts, environmental objective: transition to a circular economy): replacement parts to modernize existing applications Compared to the prior year, taxonomy-eligible activities have not substantially changed. However, this year was the first time that all revenue-relevant activities were assessed for alignment. The activities under CCM 3.4, CCM 3.5, and CCM 3.6 meet the technical screening criteria for making a substantial contribution to climate change mitigation (e.g., adherence to specific emission thresholds, use of energy-ef ficient technologies), do not cause any DNSH violations, and comply with the mini mum social safeguards. These activities are therefore reported as taxonomy-aligned. Furthermore, CCM 3.4, CCM 3.5, and CCM 3.6 are considered enabling activities be cause they are based on LED and sensor technology that significantly reduce energy consumption and GHG emissions. Examples include optimized battery controls for vehicles (CCM 3.4), energy-efficient LED and sensor solutions for buildings (CCM 3.5), and high-performance LEDs that can be used across sectors to minimize CO_2 emis sions (CCM 3.6). As for the activities under CE 1.2 and CE 5.2, not all alignment criteria were met, so these continue to be reported as taxonomy-eligible but not taxonomy-aligned. By applying allocation keys and assigning them at the profit center level, it is also possible to accurately capture CapEx and OpEx for aligned revenue-generating activities.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ Yes
[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:
☑ Yes

(5.5.2) Comment

ams OSRAM invests a significant portion of its R&D budget into low carbon technologies. In the reporting year, 53% of total R&D expenditure (EUR 221 million) was dedicated to projects aligned with low carbon technologies. Of this amount, 99% is taxonomy-aligned, demonstrating a strong commitment to climate-relevant innovation.
[Fixed row]

(5.5.2) Provide details of your organization's investments in low-carbon R&D for capital goods products and services over the last three years.

Row 1

(5.5.2.1) Technology area

Select from:
☑ Electromobility components

(5.5.2.2) Stage of development in the reporting year

Select from:

☑ Large scale commercial deployment

(5.5.2.3) Average % of total R&D investment over the last 3 years

100

(5.5.2.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

419000000

(5.5.2.5) Average % of total R&D investment planned over the next 5 years

100

(5.5.2.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The R&D activities of ams OSRAM are primarily focused on the development of light and sensor technologies for applications in the areas of sensor technology, lighting, and visualization. In 2024, ams OSRAM launched a significant number of new LED and laser products that offer customers enhanced benefits, improved performance, and increased efficiency in use, which in turn reduces energy consumption and further emission. Our technologies and products support and are capable of accelerating the global decarbonization and other environmental objectives.
[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

5

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

5

(5.9.3) Water-related OPEX (+/- % change)

2

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

2

(5.9.5) Please explain

We anticipate further investments in water-related projects. We have already started to implement measures to reduce water consumption. We have already taken steps towards reducing our water consumption. In 2024 more than 22,000 m3 of water could be saved. There is potential need for further measures to be implemented in the future, which could require additional investment. However, it is also possible that the cost of water may increase as a result affecting operational costs.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Stress test investments

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment with the price of a carbon tax

(5.10.1.4) Calculation methodology and assumptions made in determining the price

In the process of selecting suppliers for energy-intensive equipment, anticipated energy consumption and the associated CO2 emissions are already taken into consideration in the total cost of ownership calculation (TCO).

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Static

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

50

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

50

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify :In the process of selecting suppliers for energy-intensive equipment, anticipated energy consumption and the associated CO2 emissions are already taken into consideration in the total cost of ownership calculation (TCO).

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

5

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

In the process of selecting suppliers for energy-intensive equipment, anticipated energy consumption and the associated CO2 emissions are already taken into consideration in the total cost of ownership calculation (TCO).
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:
☑ Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Not an immediate strategic priority
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:
☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply
☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

The Scope 3 emissions of the "Purchased goods and services" category are determined using an approximation method, which allows for the assignment of a CO2 emission value to all suppliers. This methodology facilitates the creation of heat maps and prioritizations, as well as the identification of purchasing categories and suppliers with high emissions per purchased good or service.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

200

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

The Scope 3 emissions of the "Purchased goods and services" category are determined using an approximation method, which allows for the assignment of a CO2 emission value to all suppliers. This methodology facilitates the creation of heat maps and prioritizations, as well as the identification of purchasing categories and suppliers with high emissions per purchased good or service.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☑ Not an immediate strategic priority

(5.11.2.4) Please explain

Not an immediate priority
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

In accordance with the standards set forth in our supplier code of conduct, we require our suppliers to pursue the reduction of emissions and water usage. Moreover, we mandate the furnishing of data and information regarding emissions at the corporate and product levels.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

In accordance with the standards set forth in our supplier code of conduct, we require our suppliers to pursue the reduction of and water usage.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Based on qualified, professional estimates.

Water

(5.11.6.1) Environmental requirement

Select from:
☑ Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Based on qualified, professional estimates.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ No mechanism for monitoring compliance

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Based on qualified, professional estimates.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :ISO14001

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

See also Sustainability Report.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :ISO14001

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

See also Sustainability Report.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Environmental disclosure through a public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Based on qualified, professional estimates.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Purchasing of low-carbon or renewable energy

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ No mechanism for monitoring compliance

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Based on qualified, professional estimates.
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Information collection
☑ Collect climate transition plan information at least annually from suppliers
☑ Collect GHG emissions data at least annually from suppliers
☑ Collect targets information at least annually from suppliers

Innovation and collaboration
☑ Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms

(5.11.7.4) Upstream value chain coverage

Select all that apply
☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ Unknown

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

In the sustainability assessment of relevant suppliers, their CO_2 emissions were taken into account. A process to create transparency regarding the carbon footprint (Scope 1, Scope 2, and Scope 3) of relevant suppliers was implemented in 2023 by means of a mandatory questionnaire.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Provide GHG data and develop GHG accounting

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No other supplier engagement

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:
☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing
☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration
☑ Align your organization’s goals to support customers’ targets and ambitions

(5.11.9.3) % of stakeholder type engaged

Select from:
☑ Unknown

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:
☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Better understand the customer requirements

(5.11.9.6) Effect of engagement and measures of success

It is essential to engage in continuous dialogue with the customer in order to gain a comprehensive understanding of their current and future requirements.

Water

(5.11.9.1) Type of stakeholder

Select from:
☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing
☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:
☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Provide information and increase transparency.

(5.11.9.6) Effect of engagement and measures of success

Environmental awareness and discussions during shareholder/investors meetings

Climate change

(5.11.9.1) Type of stakeholder

Select from:
☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ Unknown

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Provide information and increase transparency.

(5.11.9.6) Effect of engagement and measures of success

Environmental awareness and discussions during shareholder/investors meetings
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Financial control	*Companies, entities or groups over which financial control is exercised*
Water	*Select from:* ☑ Financial control	*Companies, entities or groups over which financial control is exercised*
Plastics	*Select from:* ☑ Financial control	*Companies, entities or groups over which financial control is exercised*
Biodiversity	*Select from:* ☑ Financial control	*Companies, entities or groups over which financial control is exercised*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?	Name of organization(s) acquired, divested from, or merged with	Details of structural change(s), including completion dates
	Select all that apply ☑ Yes, a divestment	*Treviso site, Italy Tampines site, Singapore*	*Sale of site in July 2023 Closure of site in Q1 2023 Hence no more reporting in 2024 for both*

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ No, because the impact does not meet our significance threshold

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

We have no fixed policy on this topic. Our business environment is highly flexible and it is therefore normal that parts of the business are sold, reduced, transferred or expanded. It is hence not feasible for us to keep re-calculating the base year.

(7.1.3.4) Past years’ recalculation

Select from:

☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	*This data was also reported in the 2024 ams OSRAM Annual Report which include our Sustainability Report.*

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

51700.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 2 (location-based)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

332300.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 2 (market-based)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

264100.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

1071300.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

54100.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.3) Methodological details

We have not established a base year for this emissions category because we do not gather data for it. This is due to the category being either irrelevant to us or not yet evaluated.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

54500.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 3 category 5: Waste generated in operations

(7.5.3) Methodological details

We have not established a base year for this emissions category because we do not gather data for it. This is due to the category being either irrelevant to us or not yet evaluated

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

4000.0

(7.5.3) Methodological details

This data is already a combination of data by ams and OSRAM. Even though both companies operate as one only since March 2021, we were already able to calculate the combined data for 2020 and to report it in our 2021 ams OSRAM Sustainability Report.

Scope 3 category 7: Employee commuting

(7.5.3) Methodological details

We have not established a base year for this emissions category because we do not gather data for it. This is due to the category being either irrelevant to us or not yet evaluated
[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological details
Reporting year	*53100*	*Date input [must be between [11/19/2015 - 11/19/2024]*	*This data was also reported in the 2024 ams OSRAM Annual Report which include our Sustainability Report.*
Past year 1	*51700*	*12/30/2023*	*This data was also reported in the 2023 to 2024 ams OSRAM Sustainability Reports.*
Past year 2	*65500*	*12/30/2022*	*This data was also reported in the 2022 to 2024 ams OSRAM Sustainability Reports.*
Past year 3	*46600*	*12/30/2021*	*This data was also reported in the 2021 to 2024 ams OSRAM Sustainability Reports.*
Past year 4	*57100*	*12/30/2020*	*This data was also reported in the 2020 to 2024 ams OSRAM Sustainability Reports.*

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

308600

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

211600

(7.7.4) Methodological details

This data was also reported in the 2024 ams OSRAM Annual Report which include our Sustainability Report.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

292900

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

229400

(7.7.3) End date

12/30/2023

(7.7.4) Methodological details

This data was also reported in the 2023 to 2024 ams OSRAM Sustainability Reports.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

291000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

230500

(7.7.3) End date

12/30/2022

(7.7.4) Methodological details

This data was also reported in the 2022 to 2024 ams OSRAM Sustainability Reports.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

321400

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

261700

(7.7.3) End date

12/30/2021

(7.7.4) Methodological details

This data was also reported in the 2021 to 2024 ams OSRAM Sustainability Reports.

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

332300

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

264100

(7.7.3) End date

(7.7.4) Methodological details

This data was also reported in the 2020 to 2024 ams OSRAM Sustainability Reports.
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

623700

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

To calculate supply chain emission, “estell 6” a methodology and tool developed by the consulting firm Systain was applied (http://estell.systain.com). The methodology is conform with CDP's requirements and uses a detailed multi-regional Environmentally Extended Input Output database (EEIO, see also GHG Scope 3 Protocol chapter 7) based on EXIOBASE data (www.exiobase.eu), WIOD data (www.wiod.org) and BEA data (www.bea.gov). Activity data were taken from Osram’s procurement system as purchasing volume (PVO) in Euro differentiated by cost types and country of origin. To determine supply chain emissions procurement

volumes by cost type and country were allocated to economic sectors (based on a NACE or NAICS classification) and multiplied with estell's emission factors for each unit of demand in every economic sector and region. All purchase volumes have been considered except capital goods, energy, transport, business travel and waste related cost types to determine emissions by purchased goods and services. estell's emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model uses IPPC's 2013 GWP values for a 100-year time horizon (CO2: 1, CH4: 34, N2O: 298).

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

105600

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

To calculate supply chain emission, "estell 6" a methodology and tool developed by the consulting firm Systain was applied (http://estell.systain.com). The methodology is conform with CDP's requirements and uses a detailed multi-regional Environmentally Extended Input Output database (EEIO, see also GHG Scope 3 Protocol chapter 7) based on EXIOBASE data (www.exiobase.eu), WIOD data (www.wiod.org) and BEA data (www.bea.gov). Activity data were taken from Osram's procurement system as purchasing volume (PVO) in Euro differentiated by cost types and country of origin. To determine supply chain emissions procurement volumes by cost type and country were allocated to economic sectors (based on a NACE or NAICS classification) and multiplied with estell's emission factors for each unit of demand in every economic sector and region. All purchase volumes have been considered except capital goods, energy, transport, business travel and waste related cost types to determine emissions by purchased goods and services. estell's emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model uses IPPC's 2013 GWP values for a 100-year time horizon (CO2: 1, CH4: 34, N2O: 298).

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

33400

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Data was collected by the Logistics department from the relevant transportation partners. The figure for Well-to-wheel was deployed here. A few data points were missing but could either be estimated to be below 1% or could be substituted by similar routes and volumes.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

6000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Data was collected from our travel partners for - air travel, GHG standard - rail - rented cars on business trips - leased company cars used predominantly for business reasons using actual consumption. Estimates were made for Rental Cars outside of EMEA and for leased company cars outside Germany.

Employee commuting

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Upstream leased assets

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Processing of sold products

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Use of sold products

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Downstream leased assets

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Franchises

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Investments

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

An assessment of the materiality of this category is currently being implemented. Data is not yet available.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

718300

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

301200

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

42200

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

5400

(7.8.1.19) Comment

You can also find this data in our sustainability report starting from page 105: https://ams-osram.com/documents/d/ams-osram/annualreport2024

Past year 2

(7.8.1.1) End date

12/30/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1119800

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

199100

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

47400

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

7200

(7.8.1.19) Comment

You can also find this data in our sustainability report starting from page 105: https://ams-osram.com/documents/d/ams-osram/annualreport2024

Past year 3

(7.8.1.1) End date

12/30/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1106400

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

76800

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

59700

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2600

(7.8.1.19) Comment

You can also find this data in our sustainability report starting from page 105: https://ams-osram.com/documents/d/ams-osram/annualreport2024

Past year 4

(7.8.1.1) End date

12/30/2020

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1071300

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

54100

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

54500

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

4000

(7.8.1.19) Comment

You can also find this data in our sustainability report starting from page 105: https://ams-osram.com/documents/d/ams-osram/annualreport2024
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

ams OSRAM EN Annual Report 2024.pdf

(7.9.1.5) Page/section reference

pp. 129-130

(7.9.1.6) Relevant standard

Select from:
☑ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

ams OSRAM EN Annual Report 2024.pdf

(7.9.2.6) Page/ section reference

pp. 129-130

(7.9.2.7) Relevant standard