

SASB and GRI Reference Tables 2025

BE Semiconductor Industries N.V. ("Besi" or "the Company") prepared its Sustainability Statement 2025 in accordance with the European Sustainability Reporting Standards ("ESRS") as adopted by the European Commission. To maintain consistency with the initiatives we have been reporting on since 2021, we believe it is important to publish SASB and GRI Reference Tables though such information is not required by the current reporting framework.

In the tables below, reference is made to the Annual Report 2025, which can be downloaded at www.besi.com/investor-relations/financial-reports-and-publications/financial-reports/. Further reference is made to the Sustainability policy, Human Rights policy, Code of Conduct, Whistleblower procedure, Supplier Code of Conduct and Global Tax policy, all available at www.besi.com/investor-relations/corporate-governance/. SASB Reference Table and GRI Reference Table 2025 can be downloaded at <https://www.besi.com/investor-relations/financial-reports-and-publications/esg-reports/>.

SASB Reference Table 2025

Sustainability Accounting Standards Board (SASB) Alignment

Topic	Accounting Metrics	Code	Disclosure	Disclosure Location
Greenhouse Gas Emissions	(1) Gross global Scope 1 emissions and (2) Amount of total emissions from perfluorinated compounds	TC-SC-110a.1	(1) Scope 1: 99 tCO ₂ eq (Metric Tonnes CO ₂ eq) (2) Besi does not have emissions from perfluorinated compounds. In the context of Besi's operations, Scope 1 emissions include emissions related to the use of fuels (natural gas, gasoline and diesel).	Annual Report 2025, page 97, GHG Emissions table
Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TC-SC-110a.2	The Climate Transition Plan outlines our roadmap for investment in climate impact reduction and the implementation of energy efficiency and renewable energy projects throughout Besi's operations. 75% reduction target in Scope 1 & 2 emissions by 2026 was set in 2022 and relative to a 2021 baseline year. Net zero Scope 1 & 2 emissions target by 2030 was set in 2023 and based on the progress the Company made toward reaching 2024 target.	Annual Report 2025, page 81, Climate Transition Plan
Energy Management in Manufacturing	(1) Total energy consumed, (2) Percentage grid electricity, and (3) Percentage renewable	TC-SC-130a.1	(1) 78,860 GJ energy consumed (2) 72,490 GJ grid electricity consumed, 92% of total energy consumption (3) 94% renewable energy utilized globally	Annual Report 2025, page 94, Energy use and renewable energy; page 96, Energy Consumption and Mix table
Water Management	(1) Total water withdrawn, and (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	TC-SC-140a.1	Besi used 32.3 million liters of fresh water in its operations in 2025, of which approximately 89% was utilized in our Asian production operations. Virtually all water used in our operations is discharged back into local water systems. As a result, our net usage is limited. We do not operate in any regions with a high or very high-water risk as defined by the World Resources Institute.	N/A
Waste Management	(1) Amount of hazardous waste from manufacturing, and (2) Percentage recycled	TC-SC-150a.1	(1) 17 Tonnes (2) 58% (hazardous waste recycled or diverted from disposal by other operations)	N/A
Employee Health & Safety	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	TC-SC-320a.1	In general, incidents are few as our production facilities are predominantly clean and safe environments with no heavy chemicals present. All Besi production and R&D sites have quality, environmental, health and safety ("QEHS") officers and committees and a health and safety management structure. Our facilities in Austria, China, Malaysia, Singapore, Switzerland and the Netherlands are ISO 45001 compliant. In total, 94% of our employees were covered by a Health and Safety standard as of December 31, 2025.	Annual Report 2025, page 116, Health and Safety
Employee Health & Safety	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	TC-SC-320a.2	There were no legal proceedings related to health and safety incidents in 2025.	Annual Report 2025, page 116, Health and Safety

Recruiting & Managing a Global & Skilled Workforce	Percentage of employees that are (1) foreign nationals and (2) located offshore	TC-SC-330a.1	(1) Besi is a global company with headquarters in Duiven, the Netherlands. We operate eight facilities in Asia and Europe for development and production activities as well as 13 sales and service offices across Europe, Asia and North America. We employed a total staff of 1,928 people as of December 31, 2025, of whom approximately 68% were based in Asia and 32% were based in Europe and North America. Based on the foreign nationals per facility we have determined this metric at 11% for Besi as a whole. However, we do not believe that disclosing a single percentage of foreign nationals is a useful metric for our business. We also collect the data on local managers share (89% in 2025) and disclose additional metrics, such as training hours, performance and development reviews. In our view the combination of these metrics is more effective for assessing this aspect. (2) less than 1%.	Annual Report 2025, page 58 Our products and services; page 112, Employee engagement and career development; page 115, Training and skills development N/A
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	TC-SC-410a.1	We provide disclosure on our approach to responsible supply chain. We seek to align our operations and supply chain with the Restriction of Hazardous Substances ("RoHS") directive which also addresses IEC 62474 declarable substances. In 2025 percentage of purchase volume compliant with RoHS directive was 97%. Further Besi has a Conflict Minerals policy in place.	Annual Report 2025, page 117, Policies related to value chain workers
Product Lifecycle Management	Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops	TC-SC-410a.2	Besi does not disclose single percentages for these product categories, given that we are engaged in the development, production, marketing and sales of back-end equipment for the semiconductor industry and not in the actual manufacturing of processors.	N/A
Materials Sourcing	Description of the management of risks associated with the use of critical materials	TC-SC-440a.1	Besi discloses its risk management process in which we have identified the following risk: Potential and actual negative impacts on sustainability matters such as human rights, working conditions and health and safety in Besi's supply chain could adversely impact its reputation, supply of critical materials and its liabilities. Besi's risk management framework seeks to identify and control potential risks and events which may affect our strategy, continuity, business and performance. Sustainability-related risks are included in Besi's overall risk management framework and managed alongside other business risks.	Annual Report 2025, page 74, Risk management; page 153 Sustainability risks.
IP Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TC-SC-520a.1	There were no legal proceedings associated with anti-competitive behavior during the last five years.	Annual Report 2025, page 126, Metrics and targets
Data Privacy & Freedom of Expression	Description of policies and practices relating to targeted advertising and user privacy	TC-SI-220a.1	Besi implemented a robust data protection framework that governs data processing activities across the organization. This framework includes internal policies and procedures that ensure personal data is collected, processed, and stored in accordance with data protection principles, reflecting Besi's commitment to compliance and zero-tolerance policy to data breaches. Besi has appointed a Data Protection Coordinator and established a data protection team to ensure its practices align with regulatory requirements. Besi processes enable individuals to effectively exercise their rights regarding personal data and to report incidents, vulnerabilities or suspicious activities. Besi is committed to responding to requests promptly and transparently. Besi adheres to the regulatory and good practice data protection principles, including but not limited to the principles of data minimization, collecting only the necessary personal data for legitimate purposes and ensure security measures in place to protect against unauthorized access and breaches. In the event of a data breach, Besi has an incident response plan to address incidents timely and notify affected individuals. Besi strives to continuously review and enhance data protection practices to adapt them to evolving regulations and best practices. Besi has a strict approach to the enforcement of data protection requirements as outlined in Privacy policy. Besi takes necessary measures to evaluate compliance with data protection standards, including regular internal audits and vulnerability analysis. Besi Data protection principles are described in the Privacy Statement Publicly available at: https://www.besi.com/investor-relations/corporate-governance/	Privacy Statement

Data Security	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of users affected	TC-SI-230a.1	Besi did not have data breaches in the reporting year.	N/A
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	TC-SI-230a.2	Besi ensures executive level responsibility for the information security. Besi's information security risks are overseen by the Head of IT Security, managing IT infrastructure and security systems. Besi adopted an IT Risk Management framework in line with the NIST requirements. Besi works on the continuous improvement of information security systems ensuring data integrity and protection. Besi's data security risk management system is part of the IT Risk Management framework described in our IT Security Policy. The IT Risk Management framework emphasizes effective Incident Response, robust Business Continuity and Disaster Recovery capabilities, and the continuous maintenance of a current and accurate IT Risk Register. This creates a structured and robust approach to identify and address data security risks. Besi is committed to continuously improving information and data security. We provide periodic information security awareness training courses for all employees to inform and train them on the emerging risks and best practices. Furthermore, Besi is subject to periodic Information Security audits and assessments performed by IT and internal control teams. This provides foundation for the continuous improvement of the Information Security management system. In addition, Besi periodically engages a certified external auditor to assess if the information security management systems meet requirements of the international standards. Based on the outcomes of the assessment, Besi implements updates to IT infrastructure and information security management systems.	
Total production	The entity shall disclose total production from its own manufacturing facilities and those with which it contracts for manufacturing services. For semiconductor equipment manufacturers the total production shall be reported on a per unit basis. For semiconductor device manufacturers the total production shall be reported consistent with International SEMATECH Manufacturing Initiative's Semiconductor Key Environment Performance Indicators Guidance, Technology Transfer #09125069A-ENG.	TC-SC-000.A	Besi's total production amounted to 854 machines.	N/A
Percentage of production from owned facilities	Percentage of production from owned facilities	TC-SC-000.B	100% of the production is of our own facilities.	N/A

GRI Reference Table 2025
GRI content index

Statement of use	BE Semiconductor Industries N.V. has reported the information cited in this GRI content index for the period January 1, 2025 - December 31, 2025, with reference to the GRI Standards.
GRI used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	Section/remark	Page
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report 2025	Corporate Information	252
	2-2 Entities included in the organization's sustainability reporting	Annual Report 2025	Financial Statements 2025 - Notes to the Consolidated Financial Statements - Summary of material accounting principles	198
			Sustainability Statement - Basis for preparation of Sustainability Statement	56
	2-3 Reporting period, frequency and contact point	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement	56
			The Sustainability Statement covers the period of January 1, 2025 - December 31, 2025 For questions on this report, please contact our Investor Relations, for contact details see https://www.besi.com/investor-relations/	
	2-4 Restatements of information	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement	56
	2-5 External assurance	Annual Report 2025	Sustainability Statement - Other Information- Limited assurance report of the independent auditor on the Sustainability Statement	260
	2-6 Activities, value chain and other business relationships	Annual Report 2025	Company Profile	4
			Sustainability statement - Basis for preparation of Sustainability Statement - General basis for preparation, Strategy, business model and value chain.	56, 58
	2-7 Employees	Annual Report 2025	Sustainability Statement - Social – Own workforce - Employee characteristics	113
	2-8 Workers who are not employees	Annual Report 2025	Sustainability Statement - Social – Own workforce - Non-employee characteristics	114
	2-9 Governance structure and composition	Annual Report 2025	Corporate Governance	162
	2-10 Nomination and selection of the highest governance body	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Governance of sustainability	74
			Corporate Governance	162
	2-11 Chair of the highest governance body	Annual Report 2025	Corporate Governance	162
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Governance of sustainability	74
	2-13 Delegation of responsibility for managing impacts	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Governance of sustainability	74
	2-14 Role of the highest governance body in sustainability reporting	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Governance of sustainability	74
	2-15 Conflicts of interest	Annual Report 2025	Corporate Governance - Conflicts of interest - members of the Board of Management	163
			Corporate Governance - Conflicts of interest - members of the Supervisory Board	164
	2-16 Communication of critical concerns	Annual Report 2025	Report of the Supervisory Board - Supervisory Board meeting topics	186
	2-17 Collective knowledge of the highest governance body	Annual Report 2025	Report of the Supervisory Board	185
			Board of Management, Supervisory Board and Technology Advisory Board Members	190
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2025	Report of the Supervisory Board - Supervisory Board meeting topics	186

	2-19 Remuneration policies	Annual Report 2025	Remuneration Report - Remuneration Policy 2024	172-174
	2-20 Process to determine remuneration	Annual Report 2025	Remuneration Report - Application of the Remuneration Policy in 2025	174-180
	2-21 Annual total compensation ratio	Annual Report 2025	Remuneration Report - Remuneration of the Board of Management	182
	2-22 Statement on sustainable development strategy	Annual Report 2025 Sustainability policy	Sustainability Statement - Basis for preparation of Sustainability Statement - Sustainability strategy https://www.besi.com/investor-relations/corporate-governance/	61
	2-23 Policy commitments	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Policies	62
			Sustainability Statement - Climate change-related policies	90
			Sustainability Statement - Policies related to own workforce	104
			Sustainability Statement - Policies related to value chain workers	117
			Sustainability Statement - Policies related to business conduct	123
	2-24 Embedding policy commitments	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Policies	62
			Sustainability Statement - Climate change actions and resources	91
			Sustainability Statement - Own workforce actions and resources	107
			Sustainability Statement - Workers in the value chain actions and resources	119
			Sustainability Statement - Prevention and detection of corruption and bribery	125
	2-25 Processes to remediate negative impacts	Annual Report 2025 Code of Conduct Whistleblower procedure Grievance procedure Supplier Code of Conduct Sustainability policy	Sustainability Statement - Policies related to business conduct	123
			https://www.besi.com/investor-relations/corporate-governance/	
	2-26 Mechanisms for seeking advice and raising concerns	Annual Report 2025 Code of Conduct Whistleblower procedure Grievance procedure Supplier Code of Conduct	Sustainability Statement - Policies related to business conduct	123
			https://www.besi.com/investor-relations/corporate-governance/	
GRI 3: Material Topics 2021	2-27 Compliance with laws and regulations	Annual Report 2025	Risk Management - Risk appetite / Legal and compliance risks Independent Auditor's Report - Our focus on fraud and non-compliance with laws and regulations	141 255
	2-28 Membership associations	N/A	We do not participate in a significant role in industry associations, other membership associations, and national or international advocacy organizations with the aim of lobbying activities In addition, Besi does not make any contributions to political campaigns, political organizations, political lobbyists or lobbying organizations and tax-exempt groups.	N/A
	2-29 Approach to stakeholder engagement	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Stakeholder engagement	65
	2-30 Collective bargaining agreements	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment Based on the results of the Double Materiality Assessment, collective bargaining is not included in the list of material topics.	68
		Human Rights policy	At the policy level, Besi respects the rights of employees working for Besi, including those provided by agencies to freely associate, join trade unions, and engage in collective bargaining, in accordance with applicable laws. https://www.besi.com/investor-relations/corporate-governance/	
	3-1 Process to determine material topics	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Description of the process to identify and assess material impacts, risks and opportunities	68
	3-2 List of material topics	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment	68-72

	3-3 Management of material topics	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Material impacts, risks and opportunities and their interaction with strategy and business model Sustainability Statement – Basis for preparation of Sustainability Statement - Governance of sustainability	72 74
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report 2025	Financial Statements 2025 - Consolidated Statement of Operations	194
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report 2025	Risks and Risk Management - Sustainability risks	153-154
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report 2025	Financial Statements 2025 - Notes to the Consolidated Financial Statements - Employee benefits	223
	201-4 Financial assistance received from government	N/A	Research and development grants were € 11.8 million in 2025.	N/A
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annual Report 2025 Supplier Code of Conduct	Sustainability Statement -Social – Own workforce - Pay gap and total remuneration Sustainability Statement -Social – Own workforce – Adequate wages Supplier Code of Conduct: Wages and benefits https://www.besi.com/investor-relations/corporate-governance/	116 114
	202-2 Proportion of senior management hired from the local community	SASB Reference Table 2025 Annual Report 2025	Sustainability Statement -Social – Own workforce - Diversity 89% of managers are hired locally. Letter to Stakeholders - Progress achieved in advancing Besi's sustainability strategy	114 19
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	N/A	Infrastructure investments and services supported is not applicable	N/A
	203-2 Significant indirect economic impacts	N/A	Indirect economic performance is not determined to be a material subject	N/A
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Annual Report 2025	Sustainability Statement -Social – Workers in the value chain - Workers in the value chain actions and resources Strategy Most of our material related purchasing volume is sourced in Asia.	119 36-43
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report 2025	Risk Management - Operational risks / Legal and Compliance risks Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment	146-150, 154-155 68-72
	205-2 Communication and training about anticorruption policies and procedures	Annual Report 2025 Anti-Corruption and Bribery policy Supplier Code of Conduct	Sustainability Statement – Governance - Prevention and detection of corruption and bribery Anti-corruption and bribery training for all employees. This approach ensures that all “functions-at-risk” participate in anti-corruption and bribery training. https://www.besi.com/investor-relations/corporate-governance/	125-126
	205-3 Confirmed incidents of corruption and actions taken	Annual Report 2025	Sustainability Statement – Governance - Metrics and targets In 2025, there were no reported incidents of corruption, no convictions or fines for violation of anti-corruption and anti-bribery laws and no actual violations or penalties.	126
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, antitrust, and monopoly practices	Annual Report 2025	Sustainability Statement – Governance - Metrics and targets There were no legal proceedings associated with anti-competitive behavior during the last five years.	126
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report 2025 Global Tax policy	Sustainability Statement - Basis for preparation of Sustainability Statement - Strategy, business model and value chain Financial Review - Tax https://www.besi.com/investor-relations/corporate-governance/	58 46-47
	207-2 Tax governance, control, and risk management	Global Tax policy	https://www.besi.com/investor-relations/corporate-governance/	N/A

	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2025 Global Tax policy	Sustainability Statement - Basis for preparation of Sustainability Statement - Stakeholder engagement https://www.besi.com/investor-relations/corporate-governance/	65
GRI 103: Energy 2025	103-1 Energy policies and commitments	Annual Report 2025 Climate Transition Plan	Sustainability Statement - Basis for preparation of Sustainability Statement - Policies Sustainability Statement - Basis for preparation of Sustainability Statement - Material impacts, risks and opportunities and their interaction with strategy and business model Sustainability Statement – Basis for preparation of Sustainability Statement – Governance of sustainability https://www.besi.com/investor-relations/corporate-governance/	62 72 74
	103-2 Energy consumption and self-generation within the organization	Annual Report 2025	Sustainability Statement - Environment – Progress against targets/Energy consumption and mix The 2025 fuel consumption of 1.1 GWh consists of: - Gas 0.37 GWh (non-renewable) - Gasoline 0.04 GWh (non-renewable) - Diesel 0.06 GWh (non-renewable) - Heating and Cooling 0.68 GWh (of which 70% sustainably generated by the waste incineration facility) In 2025, electricity consumption was 20.8 GWh. 0.6 GWh were self-generated by roof-top solar power plants. The data on the energy consumption is derived from meter readings and/or invoices from energy suppliers. In case energy consumption is included in the rent an estimate is made of Besi's share in the total energy consumption of the building. Fuels lower heating value is used to convert the energy usage into GWh.	93 - 96
	103-3 Upstream and downstream energy consumption	N/A	Not applicable. Besi prepared its Sustainability Statement 2025 in accordance with the European Sustainability Reporting Standards ("ESRS"), which do not require to report upstream and downstream energy consumption. In addition, Besi reports its upstream and downstream GHG emissions in line with the GHG Protocol methodology.	N/A
	103-4 Energy intensity	Annual Report 2025	Sustainability Statement – Environment - Energy consumption and mix	96
	103-5 Reduction in energy consumption	Annual Report 2025	Sustainability Statement – Environment - Progress against targets / Energy consumption and mix Although total energy consumption decreased from 22,172 MWh in 2024 to 21,905 MWh in 2025, our energy intensity increased from 36 to 37 MWh/€ million revenue primarily due to Besi's revenue decrease in 2025 versus 2024. Fossil energy consumption decreased by 18%. Sustainability Statement – Environment - Climate transition plan / Climate change actions and resources	93 - 96 81-82, 91
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment Water was not determined material based on Double Materiality Assessment therefore the water topic was not included in the Annual Report 2025.	68
	303-3 Water withdrawal	N/A	Water withdrawal – 32,316 m³ (including 337 m³ of groundwater).	N/A
	303-4 Water discharge	N/A	Water discharge – 32,316 m³.	N/A
	303-5 Water consumption	N/A	Virtually all water used is discharged back to the utility systems.	N/A
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Annual Report 2025	Sustainability Statement – Environment - Gross Scopes 1, 2, 3 and total GHG emissions Scope 1: 99 tCO ₂ eq.	96-97
	305-2 Energy indirect (Scope 2) GHG emissions	Annual Report 2025	Sustainability Statement – Environment - Gross Scopes 1, 2, 3 and total GHG emissions Scope 2: 214 tCO ₂ eq (market-based). Scope 2: 10,263 tCO ₂ eq (location-based)	96-97

	305-3 Other indirect (Scope 3) GHG emissions	Annual Report 2025	Sustainability Statement – Environment - Gross Scopes 1, 2, 3 and total GHG emissions Scope 3: 251,096 tCO ₂ eq.	96-97
	305-4 GHG emissions intensity	Annual Report 2025	Sustainability Statement – Environment - Gross Scopes 1, 2, 3 and total GHG emissions Total GHG emissions per net revenue (market-based): 425 tCO ₂ eq/€ million revenue Total GHG emissions per net revenue (location-based): 442 tCO ₂ eq/€ million revenue	96-97
	305-5 Reduction of GHG emissions	Annual Report 2025	Sustainability Statement – Environment - Climate Transition Plan/Progress against targets	81-86, 93-95
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment Waste was not determined material topic based on Double Materiality Assessment therefore waste data was not included in the Annual Report 2025.	68
	306-3 Waste generated	N/A	Hazardous waste amount - 17 Tonnes. Non-hazardous waste amount - 216 Tonnes.	N/A
	306-4 Waste diverted from disposal	SASB Reference Table 2025	The percentage of hazardous waste diverted from disposal due to recycling and recovery operations amounts to 58%. See the SASB Reference Table 2025 for the disclosure of the recycling percentage for hazardous waste. The percentage of non-hazardous waste diverted from disposal due to recycling and recovery operations amounts to 36.8%.	N/A
	306-5 Waste directed to disposal	N/A	Hazardous waste directed to disposal amounts to 7.1 Tonnes. Non-hazardous waste directed to disposal amounts to 136.5 Tonnes.	N/A
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual Report 2025	Sustainability Statement –Social- Workers in the value chain – Value chain worker engagement; Workers in the value chain actions and resources.	118 119-121
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual Report 2025	Sustainability Statement – Social - Workers in the value chain - Value chain worker engagement/Workers in the value chain actions and resources Besi implemented a Quarterly Business Review ("QBR") scorecard for its suppliers, incorporating a comprehensive assessment of operational performance and quality control. Since 2024, sustainability topics have carried a 10% weighting within the operational performance assessment. Based on the QBR assessment, suppliers are classified into six performance categories based on their scores. For lower performance category suppliers, Besi defines specific improvement requirements. Progress against these requirements is reviewed on a quarterly basis through supplier audits and desktop assessments. Relationships with suppliers that receive the lowest performance category in three consecutive quarters are formally reviewed.	118 119-121
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annual Report 2025	Sustainability Statement – Social - Employee characteristics	113-114
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report 2025 Human Rights policy	Sustainability Statement – Social -Social protection https://www.besi.com/investor-relations/corporate-governance/	115
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Annual Report 2025	Sustainability Statement – Social – Own workforce - Strategy Besi is committed to being a good employer and promoting a workplace culture supporting the achievement of its business and sustainability objectives. Our policies and management of these topics strive to ensure that employees are not exposed to any material negative social impact and create opportunities for their growth and development. In addition, we comply with all applicable employment laws and regulations in the countries in which we operate.	104
			Risk Management - Risk appetite Besi strives to be fully compliant with its Code of Conduct and all applicable national and international laws and regulations in the markets and jurisdictions in which it operates. In addition, we use our best efforts to comply with best practice standards in the jurisdictions in which Besi operates.	141

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Annual Report 2025	Sustainability Statement – Social – Own workforce - Progress against targets - Health and safety Sustainability Statement – Social – Own workforce - Metrics - Health and safety	112 116
	403-2 Hazard identification, risk assessment, and incident investigation	Annual Report 2025	Sustainability Statement - Social – Own workforce - Metrics - Health and safety	116
	403-3 Occupational health services	Annual Report 2025	Sustainability Statement - Social – Own workforce - Metrics - Health and safety	116
	403-4 Worker participation, consultation, and communication on occupational health and safety	Annual Report 2025	Sustainability Statement - Social – Own workforce - Metrics - Health and safety Sustainability Statement - Basis for preparation of Sustainability Statement - Employee engagement	116 65-67
	403-5 Worker training on occupational health and safety	Annual Report 2025	Sustainability Statement - Social – Own workforce - Metrics - Health and safety Employees regularly receive QEHS training which includes health and safety orientation, video lessons and an assessment at the conclusion of the course	116
	403-6 Promotion of worker health	Annual Report 2025	Sustainability Statement - Social – Own workforce - Metrics - Health and safety Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment	116 68
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment Sustainability Statement – Social – Workers in the value chain -Value chain worker engagement/ Workers in the value chain actions and resources	68 118, 119-121
	403-8 Workers covered by an occupational health and safety management system	Annual Report 2025	Sustainability Statement - Social – Own workforce - Metrics - Health and safety In total, 94% of our workforce was covered by a Health and Safety standard as of December 31, 2025.	116
	403-9 Work-related injuries	Annual Report 2025	Sustainability Statement - Social – Own workforce - Progress against targets Sustainability Statement - Social – Own workforce - Metrics - Health and safety	111-112 116
	403-10 Work-related ill health	N/A	Sustainability Statement - Social – Own workforce - Metrics - Health and safety There was not a work-related ill health case reported in 2025. In addition, there were no legal proceedings related to health and safety incidents in 2025.	116
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Annual Report 2025	Sustainability Statement - Social – Own workforce - Progress against targets Sustainability Statement - Social – Own workforce - Metrics - Training and skills development Breakdown per gender: - 35 average hours of training per male employee - 25 average hours of training per female employee	111-112 115
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report 2025	Sustainability Statement - Social – Own workforce - Training and skills development	115
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report 2025	Sustainability Statement - Social – Own workforce - Training and skills development	115
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annual Report 2025	Report of the Supervisory Board - Supervision; Composition Board of Management, Supervisory Board and Technology Advisory Board Members Corporate Governance – Inclusion and diversity Sustainability Statement - Basis for preparation of Sustainability Statement - Governance of sustainability Inclusion and Diversity policy https://www.besi.com/investor-relations/corporate-governance/	185 190 164 74
	406-1 Incidents of discrimination and corrective actions taken	Annual Report 2025	Sustainability Statement - Social – Own workforce - Incidents, complaints and severe human rights impacts There were no reported incidents (0), or severe human rights impacts (0) related to discrimination on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation or other relevant forms of discrimination	116

GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights policy Supplier Code of Conduct	Human Rights policy - Freedom of Association and Collective Bargaining Supplier Code of Conduct - Freedom of association and collective bargaining https://www.besi.com/investor-relations/corporate-governance/	N/A
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Annual Report 2025 Human Rights policy Supplier Code of Conduct	Sustainability Statement - Social – Own workforce - Own workforce actions and resources Sustainability Statement – Social – Workers in the value chain - Workers in the value chain actions and resources Human Rights policy - Prohibition of Forced and Child Labor Supplier Code of Conduct: Child/underage labor https://www.besi.com/investor-relations/corporate-governance/	107 119
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual Report 2025 Human Rights policy Supplier Code of Conduct	Sustainability Statement -- Social – Own workforce - Own workforce actions and resources Sustainability Statement - Social – Workers in the value chain - Workers in the value chain actions and resources Human Rights policy - Prohibition of Forced and Child Labor Supplier Code of Conduct - Forced labor https://www.besi.com/investor-relations/corporate-governance/	107 119
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Rights policy	Human Rights policy - Non-Discrimination and Equality No reported incidents of violations involving rights of indigenous people https://www.besi.com/investor-relations/corporate-governance/	N/A
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Annual Report 2025	Sustainability Statement - Basis for preparation of Sustainability Statement - Stakeholder engagement Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment	65 68
	413-2 Operations with significant actual and potential negative impacts on local communities	N/A Annual Report 2025	Not applicable, see the reference below Sustainability Statement - Basis for preparation of Sustainability Statement - Double Materiality Assessment Based on the Double Materiality Assessment, Besi does not have actual or potential material impact on local communities.	N/A 68-72
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annual Report 2025	Sustainability Statement - Social – Workers in the value chain - Workers in the value chain actions and resources Sustainability Statement - Social – Workers in the value chain - Metrics and targets	119-121 121-123
	414-2 Negative social impacts in the supply chain and actions taken	Supplier Code of Conduct	Sustainability Statement - Social – Workers in the value chain - Value chain worker engagement / Workers in the value chain actions and resources	118 119
GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability policy	Sustainability policy - Political involvement https://www.besi.com/investor-relations/corporate-governance/	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Statement	Privacy Statement – Right to lodge a complaint No substantiated complaints received. https://www.besi.com/investor-relations/corporate-governance/	