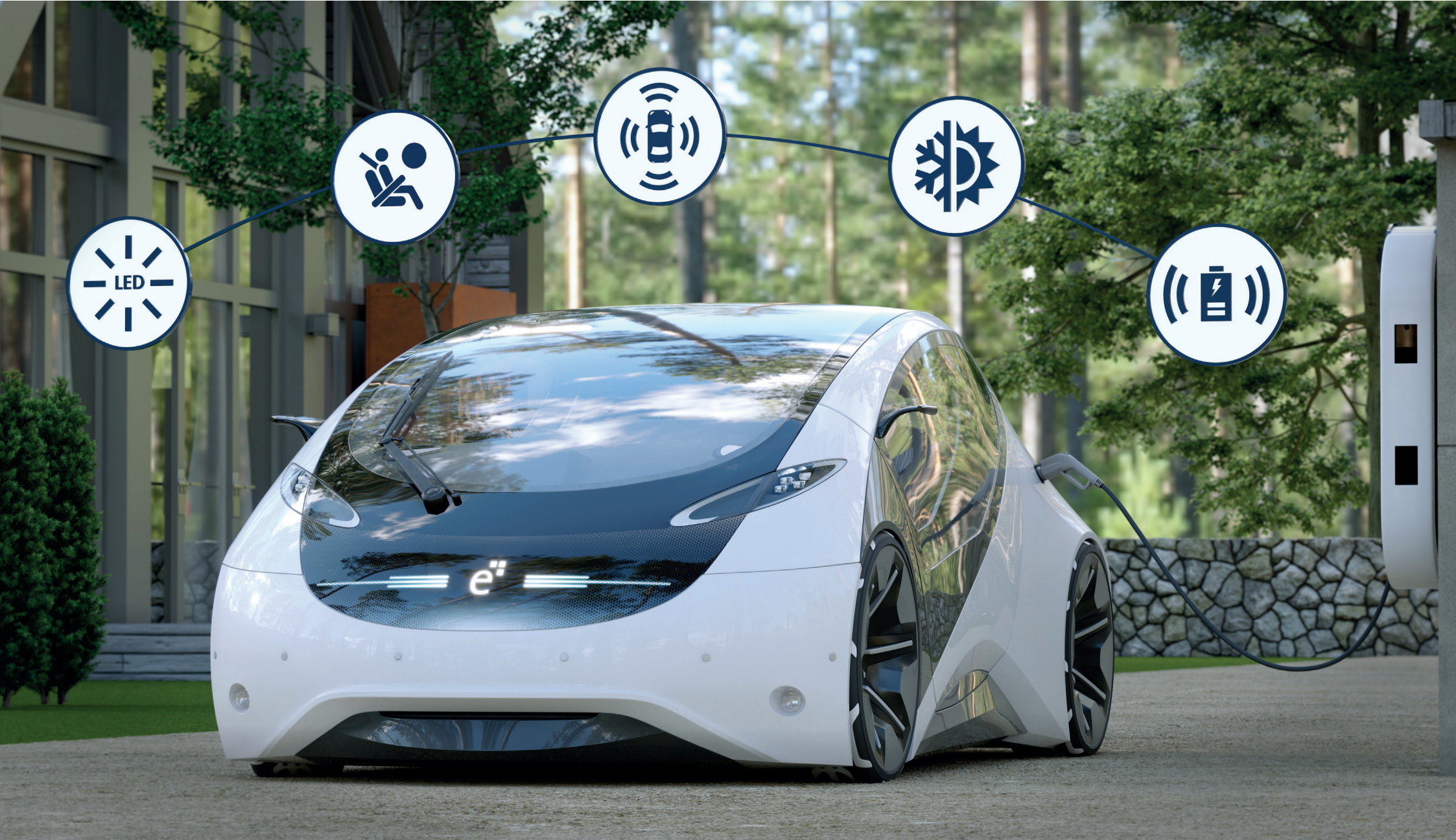




Sustainability and Non-financial Group Report 2023

Extract from the Annual Report 2023



SUSTAINABILITY

AND NON-FINANCIAL GROUP REPORT (COMBINED NON-FINANCIAL REPORT OF ELMOS SEMICONDUCTOR SE AND THE GROUP)

Sustainability is a fundamental part of our corporate strategy, and our commitment to social, ecological, and economic sustainability has been firmly anchored within our Company for many years. We perceive sustained added value in a comprehensive way and regard it as an integral part of our strategy, management processes and goals, as well as our business model. We orient the success of our business activities not only towards financial key figures, but also want to connect that success with social acceptance, a high level of ecological awareness, and correct ethical conduct. The following explains our sustainability topics as required by Section 289c HGB and Section 315c HGB.

Elmos develops, produces, and markets semiconductors, primarily for automotive use. You will find more information about the Company's business model in the section entitled "Elmos product contribution" below and in the chapter "Combined management report" in this Annual Report.

The innovative microelectronics developed by Elmos make a significant contribution to improving the lives of people and to protecting our environment. We shape future mobility, and our products enable a world that is more sustainable, safer, and a better place to live – that is our vision and the basis for our daily actions. That is why growth and sustainability go hand in hand at Elmos to help us achieve long-term profitable growth and make a positive contribution to the environment and society. We are aware of our social and environmental responsibilities, which are reflected in numerous activities and projects throughout the Company.

The basis for developing the Elmos sustainability strategy, which takes the entire value chain into account – starting with our suppliers and our own activities all the way through to our product

portfolio and added value for our customers – is a materiality assessment. This is how we identify the key sustainability topics for Elmos. It covers topics that we can influence as a company, such as our consumption of energy and resources, as well as topics that have an impact on us, such as those that are considered to be material by our stakeholders and within our industry. To identify these key topics, the 17 United Nations (UN) Sustainable Development Goals (SDGs) are used, which take into account all three dimensions of sustainability: social, environmental and economic. Since social issues in particular are reflected and promoted in part through the Elmos Foundation, the main sustainability targets have been analyzed for both the Elmos Group and the Elmos Foundation.

Within the scope of the materiality assessment for the Elmos Group, the goals of good health and well-being (SDG 3), gender equality (SDG 5), decent work and economic growth (SDG 8), industry, innovation, and infrastructure (SDG 9), responsible consumption and production (SDG 12), and climate action (SDG 13) were identified in particular as areas where Elmos, as a business, has the greatest influence. The purpose of the Elmos Foundation includes the advancement of research, science, and education, regional advancement at the Elmos Group's locations worldwide, and combating poverty around the world. With these objectives, the Elmos Foundation makes significant contributions to the UN goals of no poverty (SDG 1), zero hunger (SDG 2), quality education (SDG 4), affordable and clean energy (SDG 7), reduced inequalities (SDG 10), and peace, justice, and strong institutions (SDG 16). From January 1, 2025, Elmos' non-financial reporting will be based on the EU's new Corporate Sustainability Reporting Directive (CSRD), which will replace the previous publication requirements of the CSR Directive Implementation Act (CSR-RUG). We are already preparing intensively for the upcoming reporting obligations. In this context, the materiality analysis is also being completely revised based on the new requirements of the European Sustainability Reporting Standards (ESRS) associated with the CSRD.

We are working continuously to expand the positive influence we can have on key sustainability topics. At Elmos, ESG-relevant topics as well as the publication and communication of ESG activities, key figures, and policies are coordinated by the Investor Relations, Public Relations & ESG department, which regularly exchanges information on sustainability topics and stakeholder requirements with specialists from all relevant departments, in particular Human Resources, Facility Management, Purchasing, and Sales as well as the Environmental Protection and Occupational Safety Officers. Dr. Arne Schneider, Chief Executive Officer of Elmos Semiconductor SE, has overall responsibility for sustainability, ensuring that the topic of sustainability is anchored even more firmly in the Company's organizational structure. The Supervisory Board of Elmos Semiconductor SE deals with sustainability topics as a whole, including discussing the Company's sustainability strategy and key ESG targets. The Supervisory Board's audit committee is responsible for monitoring sustainability reporting and auditing the non-financial report.

Our commitment to increased sustainability is presented transparently to our stakeholders as part of our regular ESG reporting. There is a large number of ESG-related documents and key figures from the areas of environment, social, and governance together with more in-depth information on the ESG strategy adopted by Elmos and the materiality assessments of the Elmos Group and the Elmos Foundation available on our website at www.elmos.com in the Sustainability section, which demonstrate the high standards of Elmos regarding sustainability. In fiscal year 2023, we held the first dedicated conference call for analysts and investors on the topic of ESG. Moreover, in fiscal year 2023 Elmos also participated for the second time in the Carbon Disclosure Project (CDP), the world's largest database for environmental and emissions data, in the area of climate change. Elmos also provided data in the area of water security as part of the CDP for the first time in fiscal year 2023. In addition, we again provided extensive data and

information to internationally recognized ESG rating portals and to our customers' various ESG hubs in the reporting year in order to help achieve the most objective assessment possible of Elmos' ESG performance. However, because the ratings and assessments are only fully updated once a year in most cases, some rating results do not reflect the current status of Elmos' ESG performance.

Elmos pays attention to **environmental concerns** and has received certification in line with both the demanding environmental management standard ISO 14001 and the energy management standard ISO 50001. The certifications are reviewed every year and are confirmed in repeat audits.

Elmos collects a wide range of consumption data for operational assessments and other purposes that can be used as a basis for measures to optimize consumption metrics within the Company and for ESG activities and objectives, including emissions, energy consumption, and water consumption, as well as waste volumes. We prepared a comprehensive corporate carbon footprint (Scope 1 to 3) in line with the Greenhouse Gas (GHG) Protocol for the first time in reporting year 2023 and defined ambitious climate targets for our own activities on this basis. Based on our future organizational structure as a fabless company, we aim to reduce our Scope 1 and 2 emissions by 40% by 2026 compared to the base year 2022. As part of this objective, the Scope 1 and 2 emissions from our the wafer production in Dortmund in the base year 2022 have already been excluded for the purposes of comparability. In order to achieve the targeted reduction, we plan to cut our Scope 1 and 2 emissions by 10% annually over the next four years. We also want to become climate neutral for our own activities (Scope 1 and 2) by 2035. These figures and more are available in the Sustainability section of our website at www.elmos.com. Elmos analyzes internal processes to further increase energy and resource efficiency and to generate benefits for both the environment and the Company's economic base. Elmos has also joined the national campaign "Initiative Energieeffizienz-Netzwerke" (engl.: "Energy Efficiency Networks

Initiative"), which has developed into one of the most successful tools of the National Action Plan on Energy Efficiency (NAPE). Through its involvement, Elmos actively supports the German government's energy efficiency targets. Activities include constantly analyzing production processes to identify potential efficiency increases.

Effective resource management is important for both the environment and the economy. One example of this is our efficient gas-driven CHP (combined heat and power plant), which allows us to generate a substantial share of our electricity requirements ourselves while utilizing the heat produced for heating our buildings at our Dortmund headquarters and for air conditioning at our wafer fab and testing facilities. To enable the recycling of valuable materials, substandard components from Elmos are sent to a recycling company that extracts and processes the valuable materials contained in these parts to the greatest extent possible. Deionized (DI) water for wafer processing is generated by Elmos itself, thus significantly reducing the consumption of drinking water required to clean wafers. In general, all wastewater is treated to a level where it can be returned to the municipal wastewater system.

Internal and external audits regularly review whether we are treating potentially harmful substances in a way that complies with the law. Moreover, we have issued statements on the following topics (available at www.elmos.com):

- > conflict minerals
- > the EU chemical regulation REACH (Registration, Evaluation, Authorization and Restriction of Chemicals)
- > the EU regulation RoHS (Restriction of Hazardous Substances)

Employee matters are a central topic for us. We would like to create a working environment where our employees are able to apply their skills and develop accordingly. Elmos is proud to be able to offer its employees attractive workplaces at all of its locations. We set the highest standards in terms of occupational safety, which is why the Elmos occupational health and safety management system is certified according to the strict requirements of ISO 45001. Elmos places tremendous importance on equal opportunities and expects a respectful approach to dealing with one another. We have a policy of advancing employees Company-wide regardless of gender. When selecting applicants, we pay attention to their suitability, motivation, and expertise and do not privilege or disadvantage anybody based on factors such as gender, skin color, ethnic or cultural background, nationality, religion, worldview, disability, age, marital status, or sexual identity and orientation. As an innovative company in the semiconductor industry, specialists with excellent training are of particular importance to Elmos, which is why we regularly participate in career and trade fairs. In order to ensure the continuous professional development of all its staff, Elmos offers employees a wide range of training courses. Important training on key topics (e.g., compliance, Code of Conduct, cyber-security, occupational health and safety, environmental protection, and energy management) must be repeated and successfully completed by all employees at regular intervals. Employees also receive specialist training depending on their area of responsibility. In the past fiscal year, employees of Elmos Semiconductor SE received a total of almost 15,700 hours of training. That corresponds to around 18 hours of training per employee on an annual average. Employees in leadership positions also complete executive training. In addition, Elmos is highly committed to vocational training, which it sees as an important investment in the future. As of December 31, 2023, a total of 40 apprentices were employed in 10 different professions or co-operative study programs at Elmos locations in Germany. Elmos

also works extremely successfully with renowned universities and colleges in Germany and abroad, awards a variety of scholarships through the Elmos Foundation, and gives students the opportunity to combine their studies with practical experience at the Company. Thanks to this strategy, Elmos is successful at attracting talented young people at an early stage and broadening their career prospects.

NUMBER OF EMPLOYEES

	12/31/2023	12/31/2022
Elmos North Rhine-Westphalia	1,101	989
Other subsidiaries	228	211
Total	1,329	1,200

Our working conditions and respect for employee rights meet and in some cases exceed the demanding legal requirements. We place a particular focus on occupational safety in the production areas. In this sense, we also fully comply with the legal requirements for operating production facilities. Regular safety trainings and inspections are a fixed component of prevention.

Elmos would like to offer all employees around the world a working environment that is free from any form of discrimination and disadvantage. The principles of proper conduct towards and among employees, as well as towards external persons and institutions, are defined in our Code of Conduct. The Code addresses issues such as law-abiding behavior, respect for human rights, antidiscrimination, conflicts of interest, anti-corruption, data privacy and data security, dealing with information and Company assets, and many other important topics. The Code of Conduct is binding for all employees, and they receive regular training on the topic. The current version of the Code can be found online at www.elmos.com. Potential violations of the Code of Conduct or other misconduct can be reported using the (anonymous) whistleblower system, which is not only available Company-wide, but also for the entire value chain, i.e., also for the

employees of our business partners (such as suppliers and customers).

In addition to the listed rights and duties, we also offer a large number of voluntary services to boost and promote the health of our employees. Occupational health management is an essential social standard implemented by Elmos. Along with general health programs, it includes special offers for employees doing shift work. Among other benefits that go beyond the usual are the in-house cafeteria, an employee parking garage with separate spaces for bicycles, e-charging stations for e-bikes and company cars, our free in-house gym with an extensive course program, massage offerings, as well as free fruit and water at our headquarters in Dortmund. In addition, an in-house health team provides certain medical examinations and vaccinations for employees. Moreover, the health team organizes the participation in local sporting events, such as company runs.

The extensive protective and hygiene-related measures in place since the start of the COVID-19 pandemic in 2020 were largely lifted in the reporting year due to easing of the pandemic. However, we remain vigilant and are prepared to quickly step up our protection and hygiene measures again should this become necessary because of higher infection rates or new variants of the virus.

Where necessary, the Company coordinates measures with the Elmos works council. Management and the works council engage in a lively exchange of ideas in several committees for an ongoing positive collaboration. Regular works meetings provide management and employees with the opportunity to engage in an active dialog with each other. In fiscal year 2023, all works meetings were held in hybrid format, i.e., with both in-person attendance and virtual participation. In addition, both the Management Board and the works council ensure regular and up-to-date communication with all employees by addressing them in frequent video messages and announcements.

Our Code of Conduct for employees and the Supplier Code of Conduct for our suppliers set out how **human rights** are to be upheld. Our suppliers and business partners are obligated to comply with

the rules defined in our Supplier Code of Conduct and must ensure compliance by their sub-suppliers as well. Examples of what is required by the Supplier Code of Conduct include upholding international human rights, observing employee rights in line with national and international standards, and rejecting child labor, forced labor, and discrimination of all kinds. The current version of the Code can be found online at www.elmos.com. From January 1, 2024, Elmos will be subject to the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In preparation for this, we conducted an extensive supplier survey worldwide – in some cases with the support of external specialists – and published our Policy Statement on Human Rights at the end of 2023. The Policy Statement is regularly reviewed and, if necessary, revised in line with legal and organizational changes in order to ensure it remains appropriate and effective. From next year, we will also prepare and publish an annual report on the fulfillment of our corporate due diligence obligations as required by law.

We actively strive to **combat corruption and bribery** at our Company. Elmos has a Group-wide compliance management system (CMS). In fiscal year 2022, Elmos had the adequacy and implementation of its compliance management system (CMS) audited by an external, independent auditor in accordance with the “IDW Assurance Standard: Principles for the Proper Performance of Reasonable Assurance Engagements Relating to Compliance Management Systems (IDW AsS 980).” The findings of the audit were that the implemented CMS rules in the description of the CMS are appropriate, suitable, and implemented in all material respects in accordance with the CMS principles applied. The system includes, for example, the following regulations: Prohibitions against bribery and corruption, commitment to correct accounting, compliance with all relevant legal and regulatory requirements, non-disclosure obligations with respect to confidential information, and prohibitions against anti-competitive conduct. The Chief Compliance Officer monitors compliance with rules and laws and provides clear guidance

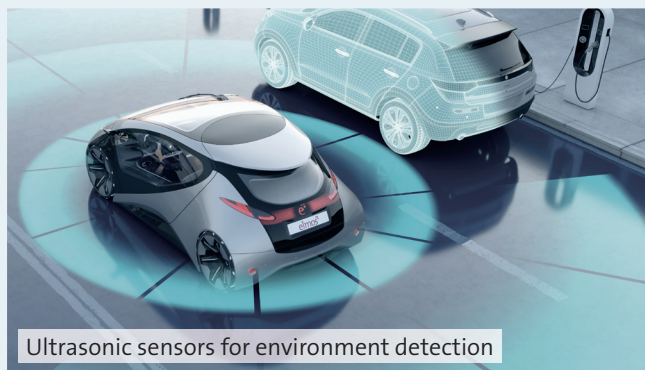
to employees with compliance questions. Selected employees must take part in special compliance training that addresses different aspects of compliance and provides instruction for the areas in which they work. Another tool that helps prevent corruption is our anti-corruption policy, which governs the handling of gifts and invitations and is binding for all employees worldwide.

We promote **social causes** through our diverse collaborations with external partners and via the Elmos Foundation. For this reason, engaging in dialogue at a local-government and regional level with authorities, organizations, institutions, and working groups is part of our corporate culture. Moreover, the charitable work of the Elmos Foundation, which was founded in 2016, supports projects for the promotion of education and science as well as local activities at the locations of the Elmos Group and campaigns fighting worldwide poverty. To promote education, the Elmos Foundation participates every year in the Deutschlandstipendium, a scholarship program that provides support to high-achieving and talented students. Every year, the Elmos Foundation also supports RuhrTalente by providing scholarships to school students. dasKitz.DO, a learning laboratory for children in Dortmund, and the Get Racing Team from TU Dortmund University also received support. As part of its regional activities, the Elmos Foundation was again involved in various projects benefiting children and young people in Dortmund in 2023, in addition to supporting cultural projects such as the Konzerthaus and Theater- und Konzertfreunde Dortmund. The foundation supported a project at the Elmos Semiconductor SE location near Seoul in South Korea for the first time, donating school bags and running shoes to a welfare center for children from less privileged families. To help fight global poverty, the Elmos Foundation supports the Eruisaku foundation for orphans and education in Nigeria, along with Sambhava, an organization that operates a home for children in need in Nepal and makes it possible for other children to go to school or participate in sporting activities. The Elmos Foundation also regularly supports initiatives by

Ingenieure ohne Grenzen e. V. In 2023, the foundation helped provide a water supply to a village in Tanzania. The foundation also provided spontaneous aid for earthquake victims in Turkey and Syria at the beginning of the year. Elmos Semiconductor SE supports the foundation financially by providing an annual donation. The donation amount was increased by 25% in the reporting year to 50,000 Euro per year. More detailed information on the foundation's activities can be found at www.elmos-stiftung.de.

Material risks that could occur in connection with the listed topics are addressed in the chapter "Opportunities and risks."

The sustainability report has been prepared in accordance with external frameworks, in particular the German Sustainability Code (DNK). Sustainability topics that are important to the Company have been explained, which is why there is no need for a separate DNK statement of compliance.



ELMOS PRODUCT CONTRIBUTION: ENVIRONMENTAL PROTECTION, SAFETY, COMFORT

Elmos has been developing semiconductor solutions that improve people's lives for 40 years. As one of the world's most experienced analog mixed-signal semiconductor companies, we have gained a leading role in many application fields and continuously develop smart innovations that deliver added value to our customers and end consumers.

With our innovative products we are shaping the mobility of the future and make the world safer, more comfortable, and more sustainable.

Automotive applications (percentage of sales in FY 2023: 89%)

As a specialist for forward-looking vehicle applications, our ICs (integrated circuits) offer outstanding solutions to the challenges arising from the global automotive megatrends and enable the use of intelligent electronics in modern vehicle architecture. Elmos' innovative product portfolio supports autonomous driving, is an important component of modern advanced driver assistance systems (ADAS), improves environmental protection through low-consumption or emission-free drive concepts, and increases the safety, comfort, and well-being of drivers and passengers.

Ultrasonic sensors for environment detection

For maximum comfort and safety in advanced driver assistance systems (ADAS) and in autonomous or semi-autonomous driving,

Elmos ICs for ultrasonic sensors are indispensable because they enable the precise detection of the vehicle's environment.

Measuring distances and detecting the environment using ultrasonic sensor ICs is a long-time proven, reliable, and highly efficient key technology. As a market leader, Elmos has already delivered more than 1 billion ultrasonic ICs worldwide.

Elmos ultrasonic ICs support advanced driver assistance systems through precise detection of the environment at close range of up to six meters and at low speeds, for example in urban areas or in slow-moving traffic on the highway. Ultrasonic systems are exceptionally reliable and work in any light or weather conditions. They are also highly versatile thanks to their compact design, as well as cost-effective. Sensors using Elmos ultrasonic ICs can detect obstacles, pedestrians, cyclists, or animals. In emergency situations, automated systems often react far more rapidly than humans and can therefore prevent accidents or at least reduce their impact, for example with emergency brake assistants. What's more, the potential of this widely used, tried-and-tested sensor technology is far from exhausted, as the systems will have to perform at an even higher level as autonomous driving becomes more widespread. One example of our work in this area is the development of the latest generation of ultrasound sensors with AI-based support. This pioneering technology enables even more precise detection of vehicle surroundings practically in real time, while at the same time minimizing interference signals from objects such as cobblestones. This allows obstacles to be identified even earlier and more accurately than before.

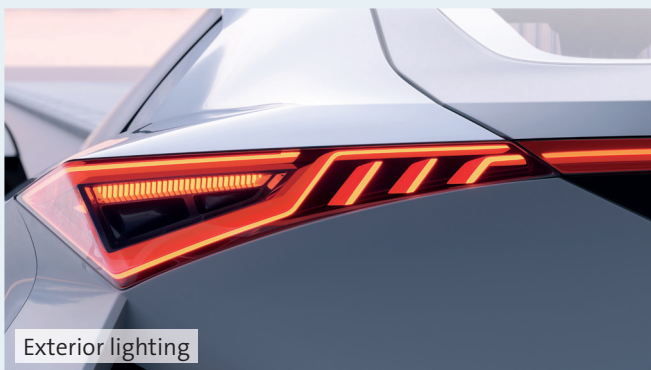
Parking systems equipped with Elmos ICs allow drivers to park without stress or additional assistance in almost any parking space, thus helping to prevent damage to vehicles and infrastructure. Advanced systems featuring ultrasonic technology detect parking spaces and take over parking and exiting operations fully automatically, even in the smallest of parking spaces, regardless of whether the space is perpendicular or parallel. This allows parking spaces to be used efficiently and significantly reduces urban parking traffic.

Ambient lighting

Up to now, interior lighting has only served to illuminate the interior of a car in a functional way. New dynamic ambient lighting concepts with the help of Elmos ICs develop the lighting experience further, create emotions, increase the comfort and well-being of the occupants, and warn in time of potential dangerous situations.

Ambient lighting concepts with Elmos LED controllers make it possible to illuminate the interior, dashboard, center console, doors, or headliner in almost any shape, color, and color temperature completely individually. Using LEDs can significantly increase energy- and cost-efficiency.

LEDs save up to 80% in energy compared to traditional light bulbs and have a significantly longer life. They also contain no toxic chemicals, can be recycled, and are therefore considered very environmentally friendly.



Exterior lighting

Elmos semiconductors for vehicle rear lights set new standards for very bright and consistent light intensity combined with low energy consumption.

Compared to conventional light bulbs, LED rear lights reach maximum brightness far more quickly, which can reduce the reaction time for the following traffic, especially when braking, which, in turn, reduces the braking distance.

In addition to higher safety standards, Elmos LED rear light drivers also open up a wide range of possibilities for vehicle makers to design a striking and dynamic vehicle rear section. Advanced LED rear light concepts combine extensive design freedom with high levels of functionality and energy efficiency. Elmos LED rear light controllers therefore increase traffic safety and reduce greenhouse gas emissions.

Airbag

In addition to active assistance and safety systems, passive safety systems such as airbags also significantly increase the safety of vehicle occupants. Elmos airbag ICs enable the airbag control unit to inflate airbags in a fraction of a second in the event of a front, rear, or side-impact collision, or to activate restraint systems such as the seatbelt tensioner.

Vehicles have been fitted with airbags since the 1980s and since then they have prevented serious injuries and saved the



lives of countless people. Some modern vehicles are fitted with up to 30 different airbags to provide occupants with the best possible protection in the event of an accident.

In fully autonomous driving, the possible applications and number of airbags will continue to grow in the future because the different postures and adjustable seat angles in a self-driving car would mean that conventional restraint systems such as the three-point safety belt would only provide insufficient occupant protection in the event of an accident.

Elmos ICs do more than provide better protection for vehicle occupants. Special pedestrian airbags soften the impact that a pedestrian or cyclist has on a vehicle and significantly reduce the effects of an accident. And from an environmental point of view, airbags also contribute positively in a way that should not be overlooked. Installing airbag systems means that lightweight materials can be used, thus considerably reducing the weight of the vehicle chassis without compromising the safety of its occupants.

Motor control

The range of applications for small motors in vehicles is growing steadily. In modern vehicles especially, several dozen of these little helpers make it possible to adjust a wide range of systems electrically and automatically, ranging from interior and exterior comfort features to safety and assistance systems to ensuring optimum control of drive management.



Elmos is a leading global specialist in reliable IC solutions for DC, BLDC, and stepper motors. Elmos motor control ICs stand out thanks to their high performance combined with low power consumption, a long service life, and precise and virtually noiseless operation.

Thermal management

In the field of electromobility, thermal management plays a crucial role in optimizing the efficiency, charging times, and ranges of hybrid and electric vehicles. Our portfolio in this area is constantly growing. Elmos' thermal management products cover the three core elements – engine, battery, and interior – and enable intelligent cooling and thermal management in modern vehicles.

To ensure perfect interaction between the coolant and refrigerant circuits, Elmos motor control ICs regulate a large number of pumps, valves, and flaps throughout the vehicle, thus maintaining an optimal operating temperature for all mechanical and electronic components. This increases the efficiency of the drive system and reduces energy and fuel consumption.

Unlike in vehicles with internal combustion engines, the heat for heating the interior of battery-powered vehicles must be generated by the battery alone. Optimum and highly efficient temperature control is therefore very important, especially in winter, in order to use as little energy as possible from the battery. Elmos motor control ICs also help in this area, too. Smart air-conditioning shutters and vents allow the airflow in the interior to be regulated with great



precision. Individual climate zones allow each occupant to select their own personal temperature preferences without having to air-condition the entire interior of the vehicle cabin and thereby consume energy unnecessarily.

Elmos' innovative applications in the area of thermal management support the expansion of electromobility, enable a reduction in vehicle emissions, and thus make a significant contribution to protecting the environment.

Sensor ICs (including battery management)

Elmos sensor ICs act as an interface between the digital and analog worlds. Elmos sensor ICs have been setting standards for the measurement of pressure and temperature in vehicles for more than 25 years. In electric vehicles, Elmos semiconductors for battery management systems (BMS) monitor the operating and charging status of the battery system, regulate the charging and discharging cycle as well as power output to the various loads, and maintain the voltage and operating temperature of the battery within an optimal range. This increases the safety, performance, and service life of the battery.

Power management (including eFuses)

Modern vehicle designs require a high and reliable supply of energy, especially in the case of electric and hybrid vehicles. Nowadays, conventional fuses are still mainly used for protection reasons,



despite the expanding electrification of vehicle functions. This type of fuse can already be replaced thanks to the new eFuse product family from Elmos. Unlike conventional fuses, electronic fuses respond extremely quickly and reliably. In addition, eFuses are also more sustainable because, unlike conventional fuses, they do not need to be replaced after actuation. Electronic fuse systems also facilitate the construction of flexible and software-defined vehicle system architectures and therefore help to cut down on weight by reducing the number of cable harnesses inside the vehicle.

Optical ICs (including gesture control)

As one of the pioneers in gesture recognition in vehicles, Elmos gesture control ICs facilitate intuitive, contactless, and precise cockpit operation. This means that the driver is less distracted when operating the display or other functions and can therefore concentrate better on the traffic, which significantly increases road safety. Gesture control ICs by Elmos have been used by well-known car manufacturers worldwide for more than ten years now, providing enhanced safety and comfort and ensuring a better driving experience in millions of cars.

Non-automotive applications (percentage of sales in FY 2023: 11%)

Elmos ICs contribute to greater environmental protection, safety, and comfort beyond the automotive sector, too.



Smart home

With its semiconductor applications for smart installation and building technology, Elmos makes homes safer and more energy-efficient. Advanced semiconductor technology makes it possible to connect a wide variety of functions in homes or buildings and control them centrally and easily using a smartphone or tablet.

Advanced motion and presence detection using the Elmos PIR (passive infra red) smart sensor helps reduce electricity consumption in buildings or sends alerts about unwelcome intruders. Elmos semiconductors are used in HVAC systems in buildings in order to regulate room temperatures in the most efficient and energy-saving way possible, for example.

Industrial automation

Elmos semiconductors facilitate the transformation from industrial automation to Industry 4.0. Digital solutions and the connectivity of machines have made industrial processes increasingly efficient and flexible, while also enhancing productivity and quality. Costs, energy consumption, and emissions can be reduced simultaneously. Elmos semiconductors are used in a number of different areas of application, such as in temperature and pressure monitoring, power supply, or the connection of machinery with industrial processes.

Elmos ESG product matrix

		Contribution to increased		
		environmental protection and efficiency	safety and health	comfort and well-being
Application	Automotive			
	Airbag	low	high	low
	Ambient lighting	medium	low	high
	Exterior lighting	medium	high	low
	Motor control and thermal management	high	medium	medium
	Optical ICs (including gesture control)	-	medium	high
	Power management (including eFuses)	medium	low	low
	Sensor ICs (including battery management)	medium	medium	low
	Ultrasonic sensors for environment detection	low	high	high
	Non-automotive			
Industrial automation	medium	medium	-	
Smart home	high	medium	high	

Elmos products make a major contribution to greater environmental protection and efficiency, health and safety, as well as comfort and well-being. As the Elmos ESG product matrix shows, the majority of Elmos products can be used for multiple purposes simultaneously. An analysis of our product applications shows that more than 72% of Group sales make a substantial contribution to increased environmental protection and higher efficiency. More than 76% enhance safety and health in road traffic, at home, or in industrial processes. In addition, more than 56% of sales increase the comfort and well-being of end consumers. For the purposes of this sales analysis, all applications with a high or medium impact are considered to make a significant contribution, while applications with a low or no impact are not considered.

In other words, Elmos semiconductor solutions are already making our world greener, safer, and more comfortable. In future, we plan to align our product portfolio and the development of new semiconductor applications even more closely with sustainability and climate protection so that we can provide additional innovative solutions that substantially reduce greenhouse gas emissions – up to climate neutrality – in our product segments.

REPORTING IN ACCORDANCE WITH THE EU TAXONOMY REGULATION

As part of the action plan known as the European Green Deal, whose overarching objective is for the EU to become climate-neutral by 2050, the EU Regulation on the establishment of a framework to facilitate sustainable investment (“EU Taxonomy”) was adopted in June 2020. On the basis of defined Taxonomy requirements, the economic activities of EU companies are to be classified and assessed in terms of their contribution to the EU’s six environmental objectives, with the aim of encouraging greater investment in environmentally sustainable activities within the EU. Pursuant to Article 8 of EU Regulation 2020/852 of June 18, 2020, and Commission Delegated Regulation 2021/2178 of July 6, 2021, companies subject to reporting requirements are obliged to annually disclose information on whether and to what extent their economic activities are environmentally sustainable as defined by the EU Taxonomy. As a result, non-financial companies subject to reporting requirements must include information on “green” turnover, capital expenditure (CapEx), and operating expenditure (OpEx) in their (consolidated) non-financial statement or (consolidated) non-financial report and prove whether their activities are actually environmentally sustainable according to the criteria of the EU Taxonomy and therefore substantially contribute to the fulfillment of the EU’s environmental objectives.

The environmental objectives specified in Article 9 of the EU Regulation are:

- (1) climate change mitigation
- (2) climate change adaptation
- (3) sustainable use and protection of water and marine resources
- (4) transition to a circular economy
- (5) pollution prevention and control
- (6) protection and restoration of biodiversity and ecosystems

The EU Taxonomy distinguishes between Taxonomy-eligible and Taxonomy-aligned economic activities. Economic activities are Taxonomy-eligible if they are linked to one of the activities listed in Annexes I (climate change mitigation) and II (climate change adaptation) to Commission Delegated Regulation (EU) 2021/2139 of June 4, 2021, or (EU) 2022/1214 of March 9, 2022, or (EU) 2023/2485 of June 27, 2023, or Annexes I (sustainable use and protection of water and marine resources), II (transition to a circular economy), III (pollution prevention and control), and IV (protection and restoration of biodiversity and ecosystems) to Commission Delegated Regulation (EU) 2023/2486 of June 27, 2023. According to the definitions of the EU Taxonomy, Taxonomy-eligible economic activities only qualify as Taxonomy-aligned if those activities meet the respective technical screening criteria, i.e.,

- (1) contribute substantially in a verifiable manner to at least one of the six environmental objectives,
- (2) do not significantly harm any of the EU's other environmental objectives (DNSH principle), and additionally, above and beyond the technical screening criteria,
- (3) are carried out in compliance with the minimum safeguards.

Determination of the relevant environmental objectives and economic activity of Elmos Semiconductor SE for the purposes of the EU Taxonomy

According to Annexes I (environmental objective 1 – climate change mitigation) and II (environmental objective 2 – climate change adaptation) of the Commission Delegated Regulation of June 4, 2021, as well as the corresponding extensions supplementing the EU Taxonomy Regulation, there are a total of 21 different activities that are deemed Taxonomy-eligible for companies in the manufacturing sector (production of goods).

The benefits of Elmos products as well as their significant contribution to the environment and people are explained in detail in the preceding section of this report entitled “Elmos product contribution: environmental protection, safety, comfort.” Elmos is a leading global supplier of mixed-signal semiconductors, both for automotive applications in motor vehicles and in non-automotive, industrial contexts. Elmos semiconductors make mobility around the world safer, more comfortable, and more energy-efficient and therefore contribute substantially to climate change mitigation, as well as to reducing greenhouse gas emissions.

In the automotive industry, semiconductor solutions help significantly lower global CO₂ emissions from vehicles. Elmos contributes to these efforts through a wide range of automotive components, such as ICs specifically for hybrid and electric vehicles, efficient LED lighting, high-efficiency control systems for HVAC, aerodynamics optimization, and for temperature and thermal management, sensors for automatic lights, and high-efficiency heating systems.

Elmos operates exclusively in the field of semiconductors. The production of semiconductors as an electronic component is covered

by code C.26 of the statistical classification of economic activities in the European Community (NACE). There are no other Taxonomy-related activities or business segments in the Elmos Group.

In the Annex setting out the technical screening criteria in the Commission Delegated Regulation of June 4, 2021, supplementing the EU Taxonomy Regulation, the NACE code relevant for Elmos (C.26) exclusively fell within section 3.6 (Manufacture of other low carbon technologies) in the past. According to the description in section 3.6, the manufacture of other low carbon technologies is aimed at substantial greenhouse gas emission reductions in other sectors of the economy. It enables other sectors of the economy to contribute substantially to fulfilling environmental objectives or to significantly reduce greenhouse gas emissions (enabling activity). In the past, the relevant economic activities defined by the EU Taxonomy, for which Elmos technologies enable a substantial contribution to the fulfillment of environmental objectives, have been in particular the manufacture of low-carbon technologies for transport (section 3.3) and, to a lesser extent, the manufacture of energy-efficient equipment for buildings (section 3.5). With the Commission Delegated Regulation of June 27, 2023, supplementing the technical screening criteria, the automotive portion of Elmos' economic activities can now also be allocated to section 3.18 (manufacture of automotive and mobility components). Section 3.18 covers the manufacture of mobility components to deliver and improve the environmental performance of zero-emission vehicles. This is also an enabling activity. By producing semiconductors for the automotive industry, especially for highly efficient systems and applications, for low-emission drive concepts, and for hybrid or electric vehicles, Elmos makes the aforementioned contribution to the manufacture of low carbon technologies for transport (section 3.3). Non-automotive operations are therefore still assigned to activity 3.6, while the automotive applications are assigned to activity 3.18.

The analysis of our economic activities on the basis of the requirements of the EU Taxonomy has also shown that Elmos products make a substantial contribution to environmental objective 1 (climate change mitigation). Elmos' activities do not

contribute substantially to the other environmental objectives 2 (climate change adaptation), 3 (sustainable use and protection of water and marine resources), 4 (transition to a circular economy), 5 (pollution prevention and control) and 6 (protection and restoration of biodiversity and ecosystems).

Determination of Elmos Semiconductor SE's Taxonomy-eligible turnover for the purposes of the EU Taxonomy

The database for determining the benefit and contribution of Elmos products to the environment and people was further refined and standardized in the reporting year. As a result, Taxonomy-eligible turnover is now identified using the Elmos ESG product matrix in reporting year 2023. This is described in the previous section “Elmos product benefits: environmental protection, safety, comfort.” Within the sales analysis for the EU Taxonomy, all applications with a high or medium contribution to environmental protection and efficiency are considered to make a significant contribution to environmental objective 1 (climate change mitigation), while applications with a low or no impact are not considered. In the Elmos Group, all sales attributable to semiconductors that could enable a significant contribution to the fulfillment of environmental objectives by increasing efficiency, directly or indirectly reducing consumption, or reducing a vehicle's or building's CO₂ emissions (such as ICs for energy-saving LED control of ambient and rear lighting, ICs for optimized and efficient motor control and thermal management, semiconductors for efficient power and battery management, and home automation and industrial automation solutions) make a significant contribution to greater environmental protection and efficiency. According to the screening criteria of the EU Taxonomy, all other sales from products for applications that have a low or no impact on protecting the environment and efficiency do not qualify as Taxonomy-eligible, although the use of parking assistance systems, for example, considerably reduces urban parking traffic and therefore indirectly contributes to reducing CO₂. Sales as defined by IAS 1 and sales accounted for pursuant to IFRS 15 in the consolidated financial statements were used as a basis for calculation in this context. As a result, 72.1% of Elmos' Group sales were identified as Taxonomy-eligible.

Determination of Elmos Semiconductor SE's Taxonomy-eligible capital expenditure (CapEx) for the purposes of the EU Taxonomy

The Company is not able to prepare a clear breakdown of capital expenditure (CapEx) based on environmentally sustainable criteria. Among other things, this is because all types of semiconductors, including those that may not be Taxonomy-eligible, are tested on a testing machine. We therefore determine Taxonomy-eligible and Taxonomy non-eligible capital expenditure in an approximate manner, either on the basis of Taxonomy-eligible turnover or the number of units sold of all Taxonomy-eligible products, depending on the type of capital expenditure. For example, capital expenditure on land and buildings was broken down on the basis of the number of units sold of the Taxonomy-eligible products, as this capital expenditure is apportioned using a more value-neutral approach based on cost allocation, and the value or complexity of a product has no effect on the use of that type of investment. By contrast, with regards to capital expenditure on property, plant and equipment that are deployed directly in the production process (such as technical equipment for the testing process or testing machines), we used turnover to determine Taxonomy-eligible capital expenditure so as to take into account the varying degrees of utilization of production machinery by our different types of semiconductors, depending on their complexity, while applying a value-based method. Higher-value ("more expensive") semiconductors tend to spend longer on testing machines or undergo more complex testing programs than simple ("cheaper") semiconductors. Higher-value products therefore use testing machines longer and place a greater strain on technical equipment than simple products. In these cases, a value-based calculation according to turnover is preferred over a value-neutral breakdown by number of units. The same applies to product-related or project-related capitalized development expenses, and thus materially to intangible assets, because higher-value or more complex projects generally require more development resources, meaning that a higher proportion of development expenses can be capitalized than in the case of semiconductors that were less complex and more simple to develop. Additions to property, plant and equipment and intangible assets according

to the consolidated financial statements were used as a basis for total capital expenditure (Taxonomy-eligible and Taxonomy non-eligible). According to this analysis, 72.1% of the Elmos Group's capital expenditure (CapEx) can be classified as Taxonomy-eligible.

Determination of Elmos Semiconductor SE's Taxonomy-eligible operating expenditure (OpEx) for the purposes of the EU Taxonomy

A clear and specific breakdown of Taxonomy-eligible and Taxonomy non-eligible expenditure is also not possible in the case of operating expenditure (OpEx) and would, in our view, be of very little informative value in any case. Depending on the cost type, we again used either turnover or number of units sold to approximately determine the OpEx KPI. For all relevant, EU Taxonomy-based expenses that are directly linked to product development, we used the proportion of turnover accounted for by our defined Taxonomy-eligible activities, because higher-value products tend to require higher research and development expenses, and in particular more human resources. We treated other expenditure not related to product development, such as expenditure for maintenance and repair of buildings, as typical cost allocations and broke this expenditure down based on the number of units sold of the Taxonomy-eligible products. In accordance with the EU Taxonomy, the basis used to determine total operating expenditure (both Taxonomy-eligible and Taxonomy non-eligible) comprised direct, non-capitalized costs relating to research and development, building renovation measures, short-term leases, and maintenance and repair, as well as all other direct expenditure in connection with the daily maintenance of items of property, plant and equipment by the Company or by third parties to which activities are outsourced that are necessary to ensure the continuous and effective functioning of these assets. Accordingly, the share of Taxonomy-eligible operating expenses (OpEx) of the Elmos Group is 72.2%.

Determination of Elmos Semiconductor SE's Taxonomy-aligned economic activities for the purposes of the EU Taxonomy

The determination of the Taxonomy-aligned economic activities for

Elmos is divided into two parts, one for products according to activity 3.6 and the other for products according to activity 3.18. With regard to activity 3.6, we had to recognize that fulfilling the very complex technical screening criteria and thereby providing evidence of the Taxonomy-alignment of products according to activity 3.6 would only be possible with a very large and disproportionately high amount of effort. The full life-cycle assessment required to verify the savings in GHG emissions, verified by an independent third party, would involve a disproportionate amount of time and money for the Company. Furthermore, such an assessment would have to be based on many uncertain assumptions. It would then be necessary to additionally verify in accordance with the technical screening criteria whether the respective product actually is the best performing technology available on the market. This means that a supplier would have to demonstrate that its products or solutions are better in terms of emissions savings than any competitor products available on the market. It is not difficult to see that demonstrating this is not feasible at all in practice because the detailed information on all relevant competitor products required for this purpose is not available. Elmos reports 0% in Taxonomy-aligned turnover, CapEx, and OpEx for activity 3.6 in the fiscal year due to these extremely complex rules that are set out in the technical screening criteria regarding economic activity 3.6, which could either not be met at all or only by investing a disproportionately large amount of effort.

However, on the basis of the new economic activity 3.18, it is now possible to report Taxonomy-aligned products in this category. For this purpose, we reviewed our activities according to the technical screening criteria defined in Annex I EU 2023/2485. Almost all Elmos automotive semiconductors can be installed in vehicles with internal combustion engines (ICEs), in hybrid vehicles (HEVs/PHEVs), as well as in zero-emissions vehicles, i.e., battery electric vehicles (BEVs) and vehicles with a fuel cell (FCVs). However, it should be noted that Elmos is generally not aware of the specific models or platforms in which its ICs are used or the quantities involved. For this reason, the share of Elmos semiconductors in zero-emission vehicles (BEVs & FCVs) is determined on the basis of data on global automobile production for 2023. According to S&P Global (S&P Global Mobility Automotive Powertrain Production –

January 2024), a total of around 90.1 million vehicles were produced worldwide in 2023, 12.8% of which are zero-emission vehicles with an electric powertrain (BEVs) or a fuel cell (FCVs). Hybrid models are not taken into account in this regard as, according to the EU Taxonomy, only vehicles not causing any direct CO₂ exhaust emissions can be considered Taxonomy-aligned.

In addition to the significant contribution to an environmental objective, the technical screening criteria for Taxonomy-aligned activities also require the avoidance of significant adverse effects (the “do no significant harm” criteria, DNSH) on other environmental objectives.

To comply with DNSH criteria for EU environmental objective **2. Climate change mitigation**, Elmos arranged for a climate risk and vulnerability assessment to be carried out for its headquarters, which is the only own production site of the Elmos Group worldwide. The outcome of the assessment was that, thanks to the location of the Elmos production site, no current or future material climate risks were able to be identified.

The criteria for environmental objective **3. Sustainable use and protection of water and marine resources** primarily refer to official and legal requirements that Elmos is already obliged to comply with, particularly at its sole production site in Dortmund. A detailed description can be found in our ESG policy on water management, which can be found in the Sustainability section of www.elmos.com. Elmos is also certified according to the demanding environmental management standard ISO 14001, which requires the identification and evaluation of potential risks to the environment. As a result, this risk analysis shows that Elmos’ economic activities do not affect the EU’s third environmental objective.

The DNSH criteria for environmental objective **4. Transition to a circular economy** primarily focus on general requirements, such as durable product design, recycling in the production process, and the provision of information on substances of concern. Elmos semiconductors are designed for longevity and durability. The average product cycle of the products is 6 to 10 years, a period that is usually aligned with the service life of a car, although the actual life and functionality of the ICs is normally much longer. In addition,

Elmos has implemented a comprehensive waste management system focusing on transparency, protecting the environment, resource cycles, occupational safety, and decontamination. As a result, Elmos can point to a waste utilization quota of over 90% at all times. With regard to the provision of information on substances of concern, please refer to our statements on conflict minerals, ELV, REACH, and RoHS, which are available at www.elmos.com.

With regard to EU environmental objective **5. Pollution prevention and control**, there are no indications that Elmos is in breach of the requirements stipulated by the EU Taxonomy. Because Elmos complies with the necessary regulations and directives, the possibility that Elmos uses, manufactures, or markets substances of very high concern as defined by the EU Taxonomy can therefore be ruled out.

With regard to EU environmental objective **6. Protection and restoration of biodiversity and ecosystems**, please refer to our ESG policy on biodiversity, which can be found in the Sustainability section of www.elmos.com. The risk analysis described in this policy – which is based on the Key Biodiversity Areas within the Biodiversity Risk Filter of the WWF Risk Filter Suite of the World Wide Fund For Nature (WWF) – shows that Elmos’ economic activities are not detrimental to this environmental objective.

In summary, it can be stated that the requirements for avoiding significant adverse effects and complying with the do no significant harm (DNSH) criteria of the other EU environmental objectives are met.

In addition to the technical screening criteria, our processes have also undergone a review regarding their compliance with the minimum safeguards of the EU Taxonomy in order to determine Taxonomy-aligned economic activities. A gap analysis was prepared for this purpose to ensure compliance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the fundamental principles and rights set out in the eight core conventions of the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights. The analysis centers on issues such as human and labor

rights, bribery and corruption, taxation and fair competition, as well as the responsible use of science, technology, and innovation. At Elmos, the minimum protection requirements are ensured by using the existing, comprehensive compliance management structures. These include the Group-wide compliance management system (CMS), the Codes of Conduct for employees, suppliers, and business partners, the policies on human rights, the statements on conflict minerals and on ELV, REACH, and RoHS, and numerous guidelines on social issues and corporate governance, which can be found at www.elmos.com in the Sustainability and Corporate Governance section. No significant gaps were therefore determined as part of the gap analysis, meaning that compliance with the minimum safeguards is also deemed to be in place.

As a result, the shares of Taxonomy-aligned sales and Taxonomy-aligned capital expenditure (CapEx) of Elmos Semiconductor SE were both 7.8% for 2023. The share of Taxonomy-aligned operating expenses (OpEx) amounted to 7.9%.

Explanatory notes on the EU Taxonomy disclosures

- > All disclosures relate to the reporting period from January 1, 2023, to December 31, 2023 (previous year: January 1, 2022, to December 31, 2022).
- > In line with the consolidated financial statements of Elmos Semiconductor SE, the key financial indicators were determined in accordance with IFRS and stated in million Euro.
- > The key financial indicators required to be reported under the EU Taxonomy (turnover, CapEx, OpEx) are based on data from the consolidated financial statements of Elmos Semiconductor SE as of December 31, 2023, and were determined in accordance with the provisions and definitions contained in Annex I (KPIs of non-financial undertakings) of the Commission Delegated Regulation of July 6, 2021.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure for 2023

Fiscal year 2023		2023		Substantial contribution criteria						DNSH criteria (do no significant harm)						Minimum safeguards	Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) proportion of turnover in 2022	Category enabling activity	Category transitional activity	
Economic activities	Code	Turnover	Proportion of turnover in 2023	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity					
		million Euro	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of automotive and mobility components	CCM 3.18.	45.1	7.8%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	n/a	Y	Y	Y	Y	Y	Y	n/a	E		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		45.1	7.8%	7.8%	0%	0%	0%	0%	0%	n/a	Y	Y	Y	Y	Y	Y	0%			
Of which enabling		45.1	7.8%	7.8%	0%	0%	0%	0%	0%	n/a	Y	Y	Y	Y	Y	Y	0%	E		
Of which transitional		0	0%	0%						n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		T	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Manufacture of other low-carbon technologies	CCM 3.6.	62.1	10.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											30.8%
Manufacture of automotive and mobility components	CCM 3.18.	307.3	53.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											n/a
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		369.4	64.2%	64.2%	0%	0%	0%	0%	0%											30.8%
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		414.5	72.1%	72.1%	0%	0%	0%	0%	0%											30.8%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		160.5	27.9%																	
TOTAL		575.0	100.0%																	

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure for 2023

Fiscal year 2023	2023			Criteria for a significant contribution						DNSH criteria (do no significant harm)						Minimum safeguards	Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) proportion of OpEx in 2022	Category enabling activity	Category transitional activity
Economic activities	Code	OpEx	Proportion of OpEx in 2023	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity				
		million Euro	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of automotive and mobility components	CCM 3.18.	4.5	7.9%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	n/a	Y	Y	Y	Y	Y	Y	n/a	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		4.5	7.9%	7.9%	0%	0%	0%	0%	0%	n/a	Y	Y	Y	Y	Y	Y	0%		
Of which enabling		4.5	7.9%	7.9%	0%	0%	0%	0%	0%	n/a	Y	Y	Y	Y	Y	Y	0%	E	
Of which transitional		0	0%	0%						n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of other low-carbon technologies	CCM 3.6.	6.2	10.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								31.4%		
Manufacture of automotive and mobility components	CCM 3.18.	30.5	53.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		36.6	64.4%	64.4%	0%	0%	0%	0%	0%								31.4%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		41.1	72.2%	72.2%	0%	0%	0%	0%	0%								31.4%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		15.8	27.8%																
TOTAL		56.9	100.0%																