



ESG Policies

31 March 2026,

AT&S Board

Governance Policy

Our ESG Strategy 2030 and actions are closely linked with our Corporate Strategy and the deriving business activities and aim to manage our risks and opportunities through robust policies, standards and our management system. For AT&S, this means responsible management and sourcing of critical and non-critical materials; managing our social and environmental impacts on ecosystems, communities and people; driving resource efficiency in our products and processes; being part of the solution to global challenges, such as climate change; and working with our stakeholders for an inclusive and fair value chain.

To meet our objectives, we will:

- Maintain compliance with applicable national, regional and local laws and regulations and relevant international treaties and agreements
- Implement relevant international industry best practice, whenever reasonable, and standards where appropriate
- Set time-specific, measurable and publicly communicated targets to meet our policy requirements
- Identify, assess, manage, review and report sustainability risks and opportunities on a regular basis
- Effectively and publicly communicate our Policies to all employees, contractors and suppliers as appropriate. Policies will be made available to employees in a number of relevant languages
- Provide the appropriate resources, training and education to all our affiliated entities to ensure our employees and any contractors working on AT&S site understand and meet our requirements
- Regularly monitor, review, audit and evaluate our performance and compliance in relation to our requirements
- Report our progress publicly in an open and transparent manner through relevant channels
- Commission third-party assurance on selected key performance indicators as part of our annual reporting process
- Set corrective actions and measures where appropriate to ensure continuous improvement in our performance
- Implement internationally recognized certification and management systems where appropriate
- Build strong working relations and form partnerships with government, non-governmental organizations (NGOs), academic institutions, local communities and other relevant stakeholders at global, regional and local levels to support transparency, exchange knowledge and learnings, raise awareness, mitigate negative impacts, seek joint solutions and participate in developing good practices
- Ensure the Policies are reviewed annually by the Board to ensure they remain current and appropriate to the nature and scale of our business and developments in our external context

Accountability

The Board sets the governance approach for sustainability, approves the strategy, reviews performance and ensures that the Group's approach is aligned with global best practice and that all decisions and actions of our business are based on integrity, responsibility, accountability, fairness and transparency.

Scope and boundary

All our affiliated entities and all activities undertaken by contractors on AT&S sites or while under our management control are required to comply with our Policies, where appropriate and relevant. We will require suppliers to meet the requirements set out in our Code of Conduct for Suppliers and we will exercise due diligence prior to the introduction of new projects, operations, practices, processes and products and set time-bound plans for new legal AT&S entities to comply with our Policies.

Grievance

We will maintain readily accessible grievance mechanisms in each country in which we operate to allow internal and external stakeholders to raise any grievances or concerns. All grievances and concerns raised will be recorded and actively investigated to facilitate a satisfactory resolution. We will ensure that no one will suffer for raising in good faith with management any violations of our Policies, or any legal or ethical concerns. We will regularly monitor the effectiveness of our grievance mechanisms.

We have five specific ESG Policies:

- Environmental Policy
- Product Stewardship Policy
- Occupational Health & Safety Policy
- Supply Chain Policy
- People & Human Rights Policy

Environmental Policy

Mission

We reduce our ecological footprint.

We comply to international environmental and labor standards in all production facilities and minimize energy and resource consumption on a sustained basis. We often go beyond legal requirements. Today, this has become our competitive advantage.

To meet these objectives, we will:

- Meet the relevant national, regional and local laws and all relevant international treaties and agreements
- Manage the regulatory, reputational and/or market risks related to climate change
- Promote and invest in innovation into clean technology
- Understand and evaluate our operations' impact on the environment with standardized methods and establish plans and set targets to minimize these impacts
- Prevent the occurrence of environmental incidents and complaints, but when they do occur, report and thoroughly investigate them, and put measures in place to avoid recurrences
- Apply the principles of circular economy by driving resource efficiency within our own operations and through engagement with stakeholders
- Minimize our impact on the environment; from the use of natural resources to the management of our emissions, discharges and waste
- Publicly disclose information on our environmental performance, through participation in CDP (Carbon Disclosure Project) and other relevant channels
- Protect our own operations, by following the applicable building regulations in cooperation with local authorities and work on continuous improvement with our insurance companies and reassess the risks annually.

With regard to energy, we will:

- Consider energy efficiency aspects in the procurement of energy, products and services
- Consider resource efficiency in the design of our facilities and equipment and strive for continuous improvement for all investments at our operations
- Provide the necessary resources to further develop and continually improve our energy management systems and the energy and carbon efficiency of all our processes
- Monitor our energy performance and the carbon footprint across our operations according to the WRI (World Resources Institute) / WBCSD (World Business Council for Sustainable Development), Greenhouse Gas (GHG) Protocol standards, including our Scope 1 (direct) emissions, Scope 2 emissions (indirect emissions from purchased electricity and heat), and Scope 3 emissions
- Commit to our Scope 1,2 and 3 and Science-based GHG reduction targets
- Develop and provide carbon-based life cycle information for our products and processes in accordance with recognized standards

With regard to water, we will:

- Conduct comprehensive water risk assessments for all operations, evaluating physical, regulatory, and reputational risks
- Develop and implement action plans based on assessment outcomes to mitigate identified risks and enhance water management practices
- Place additional focus on water-stressed areas, addressing common water concerns such as scarcity, quality, and accessibility

- Promote collective action on shared challenges, involving stakeholders such as suppliers and customers in water management initiatives
- Implement water recycling/reuse practices to ensure a reliable and sustainable water supply for all operations and reduce dependency on freshwater sources
- Recognize the indirect influence of water intake in identified plants near Key Biodiversity Areas (KBAs), ensuring that water management practices support local ecosystems and species diversity
- Commit to sustainable water management practices that ensure the long-term security and resilience of water resources, while also protecting biodiversity and promoting collective action among stakeholders

Our commitment includes continuous evaluation of water usage and balance, advancing water reuse and circularity, using wastewater recycling systems and also investing in technologies that reduce our dependence on freshwater. We also follow comprehensive protocols to safeguard water bodies, rainwater, soil, and groundwater, aiming to protect ecosystems and mitigate environmental risks.

We commit to the responsible use of water across all our operations. This includes optimizing production processes to reduce overall water consumption and implementing appropriate technologies for wastewater treatment. Our goal is to ensure that treated water consistently meets the quality standards required by local regulations at all our sites. Through continuous improvement and compliance, we aim to protect water resources and contribute to sustainable water management.

With regard to waste, we will:

- Decrease the relative generation of waste from operations through the efficient use of resources, improvement projects and awareness raising
- Reduce waste to landfill and promote secondary use of by-products, and improved recycling rates

With regard to hazardous chemicals, we will:

- Substitute hazardous chemicals in processes and products with non-toxic or less toxic process chemicals and raw materials, considering continuous improvement (*Please also see our Product Stewardship Policy*)

Product Stewardship Policy

Mission

We reduce our ecological footprint.

We are committed to responsible product stewardship by managing the environmental aspects of our products throughout their entire life cycle — from design and sourcing to production, use, and end-of-life. Our goal is to ensure compliance with applicable regulations, reduce environmental impact, and support our customers in achieving their sustainability goals

To meet these objectives, we will:

- Comply with all relevant national, regional, and international laws and regulations related to chemical substances and environmental protection.
- Ensure that our products meet applicable requirements, including those concerning the use of hazardous substances, such as the Restriction of Hazardous Substances Directive (RoHS – Directive 2011/65/EU) and the Registration, Evaluation, Authorisation and Restriction of Chemicals Regulation (REACH – Regulation (EC) No 1907/2006).
- Identify and manage substances of concern in our products, and work towards replacing them with safer alternatives where technically and economically feasible.
- Continuously monitor and assess our materials and products to ensure compliance and alignment with evolving regulatory and customer expectations.
- Promote responsible sourcing by evaluating suppliers based on environmental criteria and encouraging transparency and collaboration across the value chain.
- Undertake research and development to create sustainable value and deliver efficiency improvements in our production processes
- Collaborate with customers to develop solutions that reduce environmental impacts and support circularity and resource efficiency.
- Set measurable goals and regularly review progress to ensure continuous improvement in product stewardship.
- Actively respond to identified risks related to human health and environmental harm caused by the use or placing on the market of substances of (very high) concern (e.g. SVHC under REACH) by implementing targeted mitigation measures, including substance screening, supplier engagement, and product-level analysis.

By adhering to this Product Stewardship Policy, we demonstrate our commitment to sustainable product development, regulatory compliance, and responsible value chain management. Our approach is based on continuous improvement and collaboration to minimize environmental risks and maximize long-term value for our stakeholders.

Occupational Health & Safety Policy

Mission

We care about people.

Every single person is important – at all our locations, in every area of responsibility and every production segment. People are at the center of our attention and therefore our objective is to safeguard their welfare and cultivate a workplace that prioritizes their safety and well-being. This is why safety, performance and sustainability are essential.

We are committed to continuously improving our occupational health and safety practices in line with evolving stakeholder expectations, international standards, and regulatory frameworks, including those related to sustainability and human rights.

To meet these objectives, we will:

- Meet the relevant national, regional and local laws and all relevant international treaties and agreements
- Establish performance requirements that address material risks and ensure that training, learning, and competencies are validated and effectively applied
- Continuously monitor and maintain hazard recognition, risk assessment, and operational control activities to ensure their accuracy and effectiveness
- Develop and implement operational safety control measurements to mitigate the impact of those operational safety risks effectively
- React promptly to address any gaps in our controls and strive for ongoing system stability
- Operate in accordance with ISO 45001 standards at all locations, demonstrating our high degree of commitment to the health and safety of our employees to ensure a decent and safe place to work
- Engaging line managers to provide effective leadership by ensuring that all employees, contractors, and stakeholders are aware of and understand their specific responsibilities
- Engaging line managers to enhance the awareness of all employees by operating effective training programs and actively collect feedback from operations employees to incorporate necessary changes into the existing processes
- Promote an interdependent safety culture where everyone is responsible for their own safety and takes ownership of the safety of others
- Ensure preparedness for emergencies through open communication of safety and health risks and concerns, ensuring community's right-to-know

We aim to identify and manage the most significant health and safety impacts, risks and opportunities across our operations, and to foster a culture of transparency, accountability and continuous improvement.

By adhering to this Occupational Health & Safety Policy, we demonstrate our unwavering commitment to maintaining the highest standards of protection of human beings. We have implemented processes and procedures to minimize injuries, risks, and any potential adverse impacts on our employees, neighboring communities, and operations. Our approach is grounded in proactive risk management, stakeholder engagement, and a commitment to sustainable and responsible business practices.

Supply Chain Policy

Mission

We reduce our ecological footprint. We care about people.

Responsible sourcing is a powerful tool for driving sustainable values and practices throughout the value chain. We aim to promote responsible conduct along our supply chain and comply with all applicable laws, and are guided by the relevant internationally recognized principles. Supply chain transparency and sustainability are integral principles of our supplier management. We take a risk-based approach to manage sustainability issues and work for continuous improvement of the sustainability performance in our supply chains.

To meet these objectives, we will:

- Meet the relevant national, regional and local laws and all relevant international treaties and agreements
- Act in accordance with internationally declared principles and standards, including but not limited to the United Nations Sustainable Development Goals (SDGs), the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the International Labor Organization (ILO), the UN Global Compact, the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI)
- Require all material AT&S suppliers, their representatives and subcontractors to adhere to the Code of Conduct for Suppliers, which sets out our minimum requirements for environmental, ethical and social performance
- Require our material suppliers to set emission reduction targets
- Collaborate with our suppliers to find innovative and sustainable solutions to mitigate common supply chain risks

Procurement of Conflict Minerals

AT&S has a responsible procurement process in place in accordance with the Responsible Minerals Initiative (RMI) to ensure there is consistency in the assessment, selection, monitoring and management of AT&S's suppliers of these raw materials.

If a supplier is not able to meet our minimum requirements, we will work with them to implement appropriate corrective actions and reserve the right to suspend sourcing from the supplier until we are satisfied with their performance.

People and Human Rights Policy

Mission

We care about people.

Every single person is important – at all our locations, in every area of responsibility and every production segment. People are at the center of what we do because ultimately, they are the users of any kind of device featuring AT&S printed circuit boards and substrates. This is why safety, performance and sustainability are essential.

AT&S respects and supports internationally proclaimed human rights. We work to guard against complicity in human rights abuses and comply with all applicable labor and employment laws. We are guided by relevant internationally recognized principles. Further related information is included in the Supply Chain Policy, the AT&S Supplier Code of Conduct and the AT&S Code of Conduct.

To meet these objectives, we will:

- Meet the relevant national, regional and local laws and all relevant international treaties and agreements
- Act in accordance with internationally declared human rights and standards, including the UN Sustainable Development Goals, the Responsible Business Alliance (RBA), the OECD Guidelines for Multinational Enterprises, the UN Global Compact, the UN Guiding Principles on Business and Human Rights and the Universal Declaration of Human Rights (UDHR), the International Labor Organization (ILO)
- Seek to prevent or mitigate adverse human rights impacts that are directly related to our operations, products or through our business relationships
- If we identify that we have caused or contributed to adverse human rights impacts, provide for or cooperate in their remediation through legitimate processes

AT&S is committed to uphold the human rights of all types of workers, and to treat them with dignity and respect.

We will with regard to our employees:

- Not permit forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or labor based on human trafficking. Workers are never required to pay recruitment fees or other related fees for their employment.
- Provide all workers with a written employment agreement that contains a description of terms and conditions of employment in a language the workers understand well. Foreign migrant workers, who are not yet in the country of future employment, receive the employment agreement before departure from their home country.
- Ensure that all work is voluntary, and workers are free to leave work at any time or terminate their employment without penalty if reasonable notice is given. All workers have access to their documents at any time.
- Prohibit the use of child labor in any stage of manufacturing. Workers under the age of 18 (young workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime.
- Not support working hours exceeding the maximum set by local law. A workweek must not be more than 60 hours per week, including overtime. Compensation paid to workers complies with all applicable wage laws. All workers receive equal pay for equal work and qualification. Deductions from wages as a disciplinary measure are not permitted.
- Not tolerate any harassment or unlawful discrimination at the workplace. Workers shall not be discriminated against or harassed based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion,

political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices.

- Respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives are able to openly communicate and share ideas and concerns with management.

With regard to our suppliers, we will (see also Supply Chain Policy):

- Require our material suppliers to commit to our AT&S Supplier Code of Conduct and engage with suppliers on their human rights impacts in order to encourage them to meet internationally declared human rights standards
- Seek to establish commercial relationships only with suppliers that share and adhere to our commitments on human rights

With regard to our communities, we will:

- Seek to understand and appropriately manage any human rights impacts that we may have on the local communities in which we operate