ESG Investor Presentation

Corporate Sustainability
August 2026

Sustainability

Sustainability as a Guiding Principle for Innovation in Lighting and Sensor Technology

Portfolio aligned with societal and technological future trends

Our technologies are oriented towards global trends in energy efficiency, digitalization, safety and health

					
Global Risk/ Trend (WEF)[1]	**Climate change and extreme weather events**	**Water scarcity and resource stress**	**Energy transition**	**Accelerated digitalization**	**Health and safety**
Megatrend	Rising energy demand, decarbonization	Resource efficiency	Electrification and efficiency	Data-driven control	Demographic change
Example Application	Automotive and industrial lighting	Controlled-environ-ment agriculture, industrial processes	Infrastructure, mobility	Automation, smart factories	Automotive safety, vital signs monitoring
ams OSRAM Technology Enablers	Energy-efficient LEDs, adaptive lighting systems	Horticulture LEDs, optical sensing	High-efficiency optical semiconductors	Optical sensors, 3D sensing	Safety- and health-relevant lighting and sensor systems

1 Global Risk Report 2026 by World Economic Forum (WEF)

At a glance

Strategic positioning, ESG governance and growth drivers at a glance

Leading in

- Optical solutions (emitters, sensors, photonics)
- #1 positions in automotive lighting and sensing
- Strong presence across automotive, industrial and consumer markets

Key ESG Metrics

- **-46 % Scope 1 & 2 emissions** from base year (2021)
- **63 % renewable energy**
- **39 % taxonomy aligned**
- **32 % PCF coverage**

Growth areas

- Advanced safety and functionality for **Automotive lighting**
- **AR:** Miniaturizing projection display technology (resource efficiency)
- **AI data** centers: AI data centers: Contributing to improved power and thermal efficiency with emitter array technology
- **Biosensing:** supports health monitoring and well-being



Top Management Commitment

- **Dedicated Sustainability Board Member:** CFO oversees ams OSRAM's sustainability efforts
- **Dedicated ESG Committee:** Monitors ams OSRAM's sustainability efforts
- **Strong ESG Commitment:** ESG target weighting in the Long-Term Incentive program ranges of **20 %**

2025 Key KPIs at a Glance

Our sustainability ambition is reflected in selected performance indicators

32 % (2024: 21 %)
PCF coverage (revenue)

98 % (2024: 98 %)
Purchasing volume signed with Code of Conduct for Suppliers

39 % (2024: 40 %)
Sustainable revenue
55 % EU Taxonomy eligible (2025: 56 %)

96 % (2024: 96 %)
Employees covered with health and safety management acc. ISO 45001

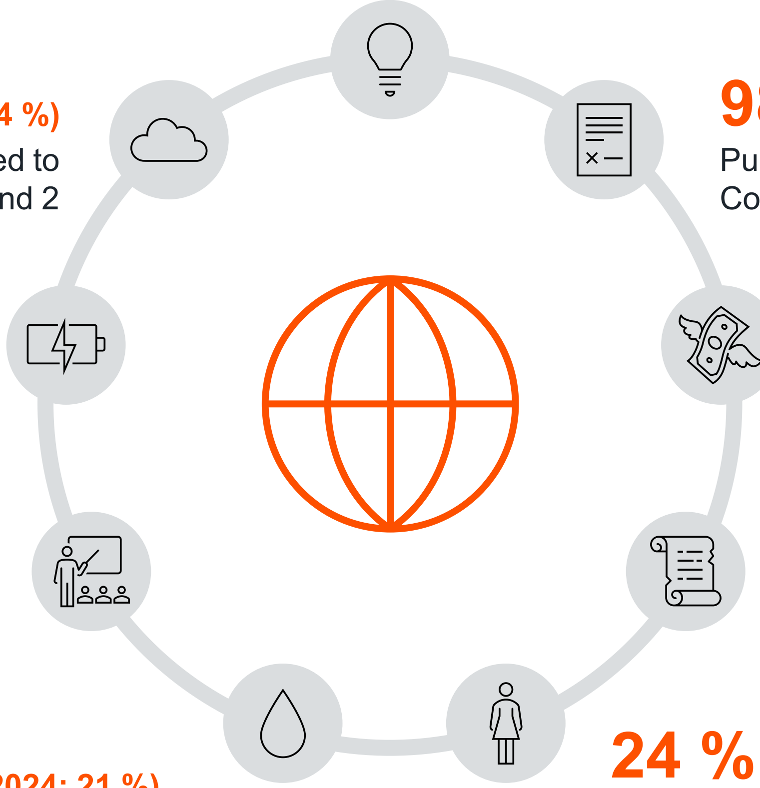
24 % (2024: 23 %)
Women in management positions (target: 25 % in 2026)

23 % (2024: 21 %)
Water recycling rate

97 % (2024: 94 %)
Indirect employees trained on Code of Conduct (91 % direct employees (2025: 89%))

63 % (2024: 61 %)
Share of renewable electricity

-46 % (2024: -44 %)
CO_2 emissions compared to base year 2021 in Scope 1 and 2



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ESG ratings: Recognition of our engagement

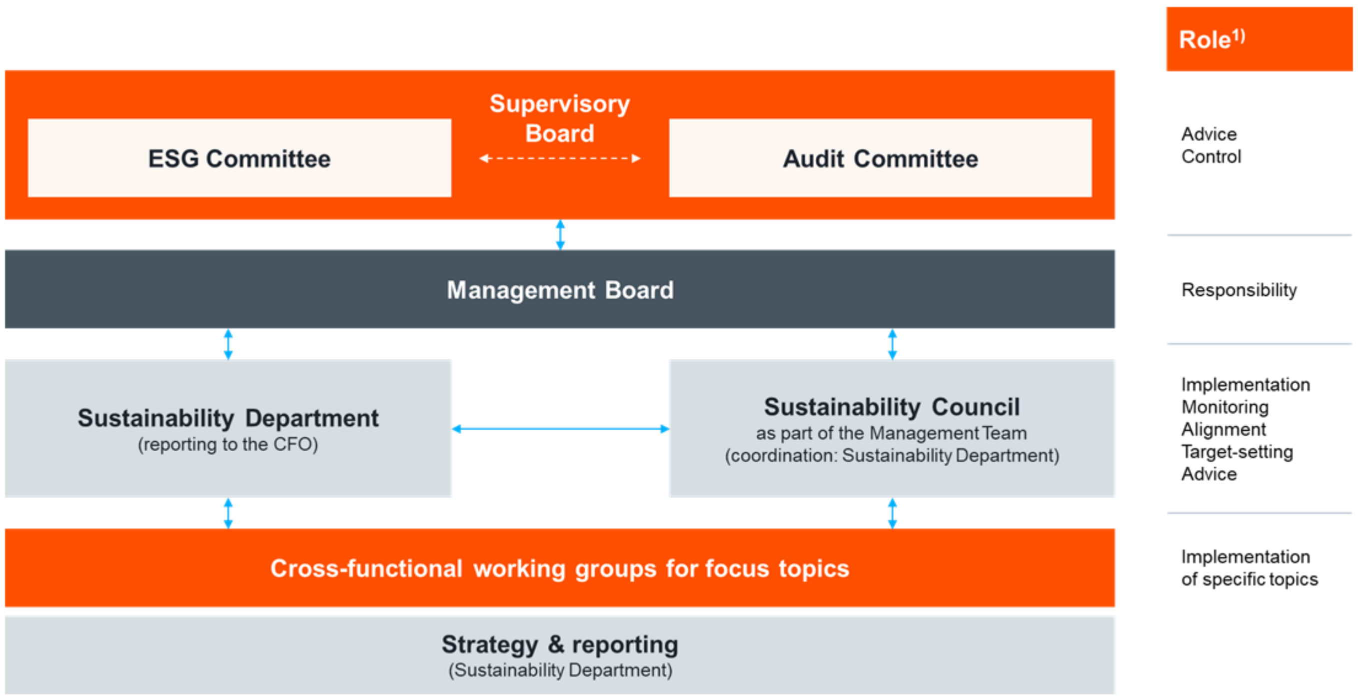
Keeping strong ratings results

Institution	Rating development[1]	Rating today	Last rated
CDP	C (Awareness)	**B (Management Climate Change)** **B (Management Water Security)**	01/2026
ecovadis	Silver – 65 Points	**Gold – 82 Points** (among the top 5 % of companies assessed)	01/2026[2]
SUSTAINALYTICS	38.4 (high risk) 32 (average management)	**17.6** (low ESG risk rating) **73.1** (strong ESG management rating)	08/2025[3]
ISS	C-	**Score B- (PRIME)** Performance Score: 60.5 Transparency level: Very high	05/2025
MSCI	BBB	**BBB**	04/2026
S&P Global	Score 18 (out of 100)	**Score 71 (out of 100)** **Yearbook Listing** Within best 15 % in sector, positioning in 1st quartile	08/2025

1 Base line with takeover of OSRAM by ams – depending on rating cycle of the organization in 2020 or 2021 | **2** Ecovadis Gold Medal | AMS OSRAM AG | **3**

Ownership of sustainability topics

The Sustainability Council is a vital part of the overall sustainability governance



1) **Includes** the future management of impacts, risks and opportunities (**IRO management**) as part of the future CSRD materiality.

Governance Structure of Sustainability

Sustainability is embedded in corporate governance and decision-making at the highest level, ensuring that **ESG risks and opportunities are systematically managed** and integrated **into long-term business strategy and value creation.**

Through standardized governance instruments, transparent reporting, and clear **ESG oversight,** sustainability at ams OSRAM serves as a **license to operate** and a structural **enabler for long-term value creation.**

Sustainability strategy

Sustainability strategy: Focusing on responsible value creation with light and sensor solutions

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Industry and Medical
Automotive
Consumer

Integrity
Ethical business and responsible sourcing practices

- 20 % of **long-term incentive plan** of **Management Board** and other **Executives remuneration** tied to climate target
- 100 % of employees covered by **Code of Conduct** trainings
- Increase **supply chain transparency** and execute **due diligence**
- **Responsible digitization** with AI policy

Human Rights
Due Diligence Processes

- 100 % of **employees** covered by Human Rights **training**
- 100 % of **own sites** covered by Human Rights **risk assessments**
- 100 % of **suppliers** covered by Human Rights **risk assessments**

People
Fostering dialog & shared values

- 25 % **women in management** until 2026
- Employee **mental well-being** and **resilience** program
- Implementation of our new **company values**

Climate*
Driving decarbonation across the value chain

- Ambition for **SBTi target** validation
- Carbon **neutrality** of **own operations** until 2030
  - 100 % renewable energy for electricity until 2028 for SEMI sites
  - Implemented energy efficiency initiatives for 20 % CO_2e reduction at SEMI sites until 2028
- Near and long-term targets for science-based **reductions** of **Scope 3 emissions** (purchased goods/services)

Circularity and Sust. Portfolio
Promoting resource efficiency

- Expansion of the **LCA approach** for whole portfolio
- Regular **water risk assessment**
- Ambition for reduction for **waste** and **water**
- Expand wafer **substrate recycling**
- Expand **circular LED modules** for automotive lighting

Our portfolio contributes to

UN Sustainable Development Goals

For Measures, Progress and KPIs regarding implementation of our strategy see our Sustainability Report 2025.

*Target applies to Scope 1 and 2. A transition plan is currently being developed, to be published in early 2027, which includes energy efficiency measures and the use of renewable electricity. In 2025, emissions had been reduced by 46% compared to the 2021 base year. For the remaining Scope 1 emissions, offsetting will be used. For measures, progress and KPIs see our Sustainability Report 2025, p. 100 et seq.

Climate Strategy Framework

Energy use and CO_2 emissions for our own operations (Scope 1 & 2) – status and roadmap

18
relevant sites

91 %
of CO_2 emissions from SEMI, 9 % L&S and HQs

82 %
of CO_2 emissions in APAC. 14% EMEA, rest NAFTA

78 %
of CO_2 emissions from electricity use

166,200 t
-6% CO_2 emissions net in FY25 (176,000 t CO_2 in FY24)

-46 %
of CO_2 emissions compared to base year

15,000 MWh
Savings by most significant energy efficiency measures in 2025

63 %
CO_2 neutral electricity share for own sites in FY25, 61 % in FY24

751,100 MWh
-6 % energy use in FY25 (799,000 MWh in FY24)

2021–2024

Production locations in Europe supplied with **CO_2-neutral electricity, energy efficiency measure**

2025

- Regensburg (Germany): **optimized control system** for the combined heat and power plants (reduced natural gas consumption) reduction of **8,000 MWh (1,600 t CO_2)**
- Penang (Malaysia): **Modernization** of air conditioning and ventilation systems, replacement of process vacuum pumps, reduction **of 3,600 MWh (3,560 t CO_2)**

2026–2028

- Rolling out **onsite green electricity production** (Wuxi (China), Premstätten (Austria), Regensburg, Kulim I (Malaysia), etc.)
- **Launching high-end renewable energy supply** to substitute iRECs-based green electricity
- Premstätten: Substitution of natural gas **by biomass in the district heat supply: ~2,400 t CO_2/a**
- **More efficient abatement** for floured process gases (**F-Gases**) in Kulim I, Premstätten and Regensburg
- **H_2 onsite production** by using 100 % green electricity

2030

Carbon neutrality*

for own operations until 2030

- **Future growth:** 100 % CO_2-neutral (green energy or iRECs)
- Based on 1.5°C Paris Agreement, i.e., min. 4.2 % p.a. absolute reduction, plus mandatory requirements and expectations from:

Customers

Investors, capital market

Competitors, industry peers

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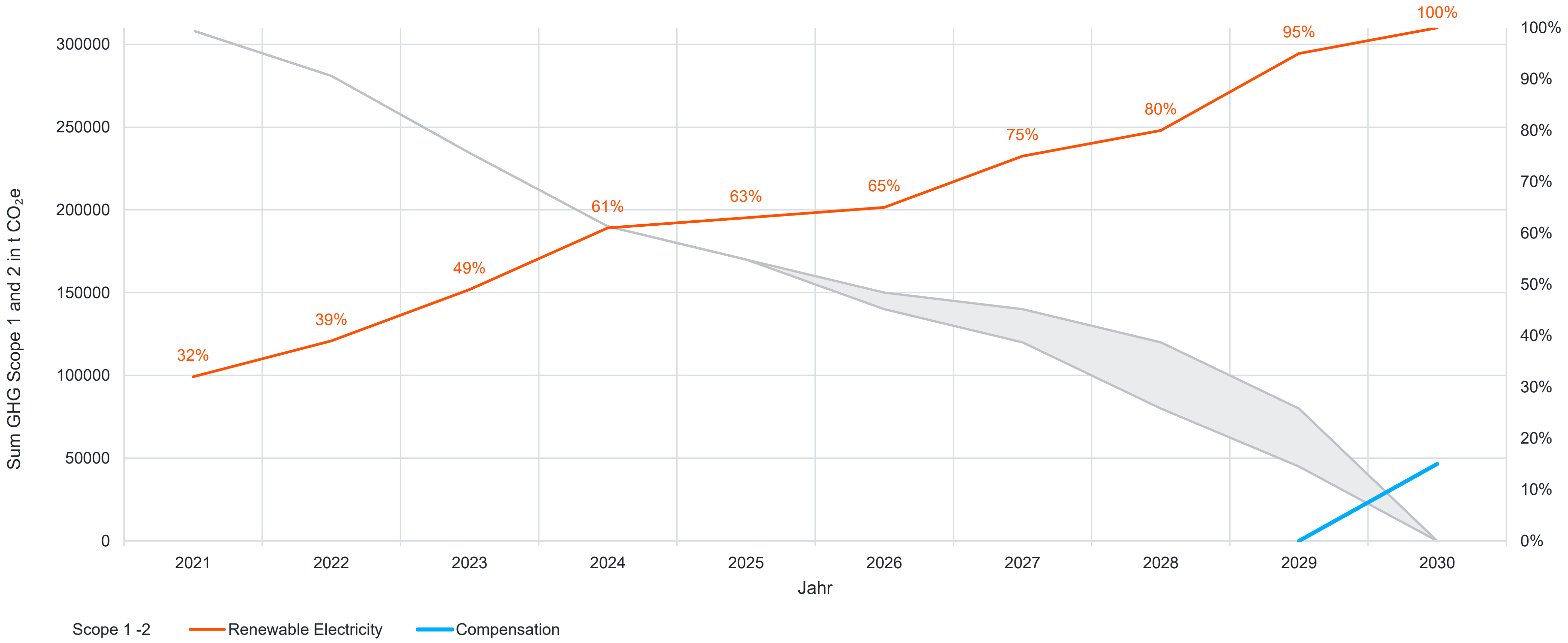
Climate Strategy

Achieving our climate strategy – climate reduction path Scope 1 und 2



Management of ESG risks

Physical and transition climate risks[1]/biodiversity-related risk[2]

Climate risks

Physical and transition climate risks are **systematically identified, assessed, and monitored** within ams OSRAM's **Enterprise Risk Management (ERM)** framework.

The assessment applies **recognized methodologies,** including **TCFD-aligned climate risk analysis** and **scenario analysis.**

Biodiversity risks

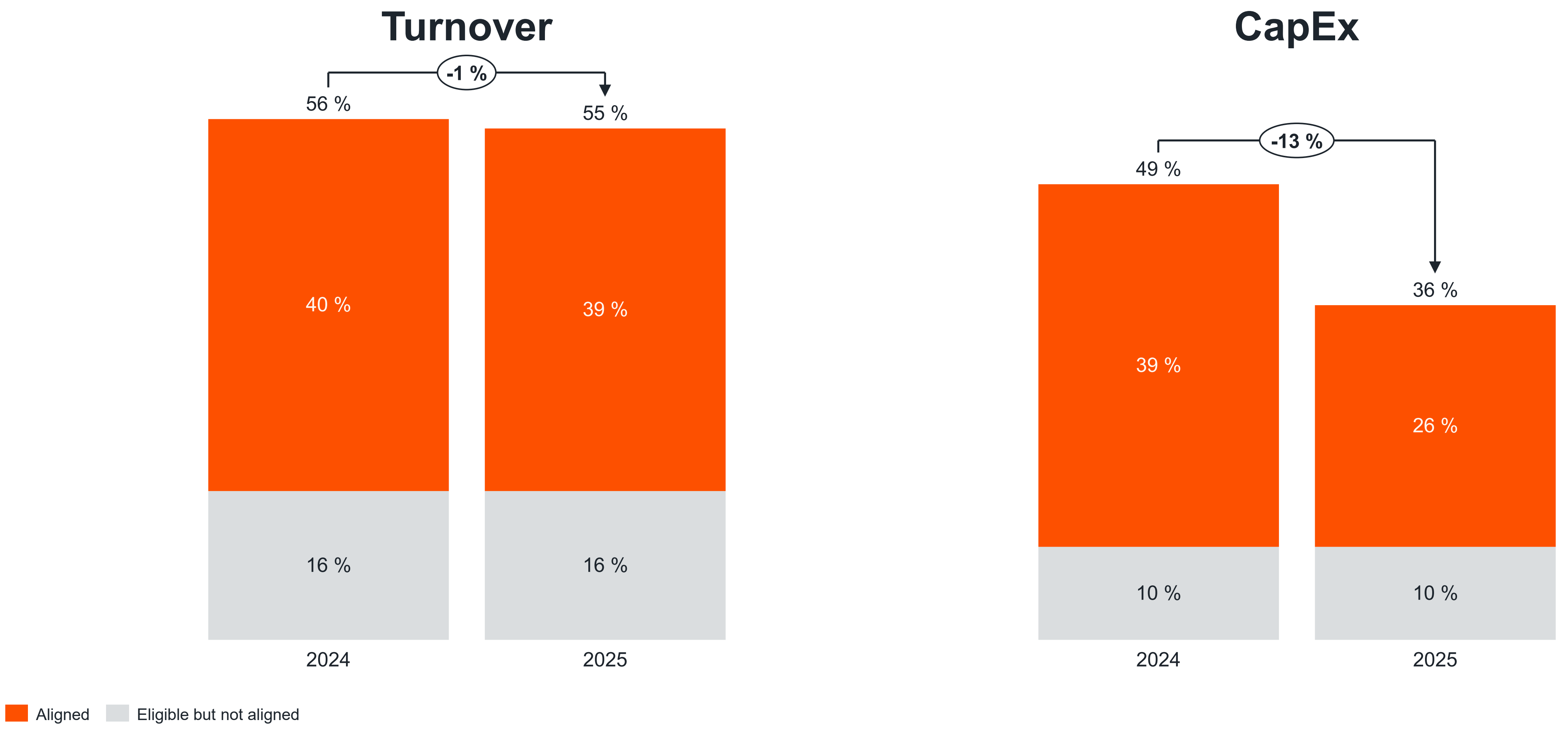
The evaluation draws on **recognized approaches** (WWF Biodiversity Risk Filter, Natura-2000 Network Viewer, Integrated Biodiversity Assessment Tool (IBAT)).

None of the identified climate and biodiversity risks exceed the company's materiality threshold under ERM and therefore do not pose a material risk to the Group's financial position or long-term

1 Scope: All relevant own sites (22); 2 important sites of suppliers, 3 important sites of customers | **2** All relevant own sites

EU Taxonomy Reporting Results 2024 – 2025

39 % of our product portfolio is classified as sustainable under the EU taxonomy



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