
imec
Annual and
sustainability report
2025

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Message from the CEO

"Whether global or local, our ambition remains the same: innovation that benefits people and society. Responsibility guides our every step.

Dear imec community,

Looking back on 2025, one thing stands out more than anything: the pace and scale at which technology is reshaping our world as well as the responsibility that comes with leading this change. At imec, we are where research meets real-world solutions: by pushing the boundaries of chip scaling, enabling the next waves of artificial intelligence, and systematically reducing the environmental footprint of our industry. Our mission remains unchanged: innovation that matters for people, society, and the planet.

Connecting the dots in 2025

The conversation around AI has been dominated by large language models. While they have accelerated adoption and opened new doors, the future needs scalable and sustainable AI. Ultimately, this progress relies on equally bold advances in semiconductor technology. Because this is a symbiotic relationship: breakthroughs in chips enable AI's rise, while AI itself fuels the demand for ever smaller, more energy-efficient, and powerful nodes. Throughout 2025, imec strengthened the building blocks for this next era. This foundation rests on three pillars. First, cross-technology co-optimization (XTCO) that looks at aligning materials, devices, and system design to tackle the toughest scaling challenges. Second, High-NA EUV to keep the roadmap moving forward. And third, integrated photonics to make data movement and compute radically more energy-efficient.

This progress was possible because we connected the dots across disciplines, partners, and regions. Collaboration remains our greatest strength: suppliers, foundries, system companies, startups, and universities working together to turn research into impact. And as we expanded those connections globally, we made sure growth also strengthened the communities where we operate. New imec offices opened in 2025 with a clear promise: imec's presence should create local value through jobs, education, and ecosystem development. In short, whether global or local, our ambition remains the same: innovation that benefits people and society. Responsibility guides our every step.

Through our Sustainable Semiconductor Technologies & Systems (SSTS) program, sustainability has become standard practice rather than an aspiration. The imec.netzero tool is now widely used by our partners to measure and compare the environmental footprint of chip technologies by looking at carbon emissions, water use, and material consumption. In 2025, we advanced this work with important results: we evaluated alternatives to PFAS chemicals for critical steps in chip manufacturing, analyzed semiconductor waste streams to better understand their impact, and developed new methods to monitor and reduce hazardous waste. These efforts show that sustainability is not static but evolves alongside technology. By integrating these solutions into design and production, we are proving that environmental responsibility can scale with innovation.

"In the year ahead, we will intensify our efforts to advance scalable and sustainable AI, and to turn research into applications that truly matter for society.»

The road we are building in 2026

In the year ahead, we will intensify our efforts to advance scalable and sustainable AI, and to turn research into applications that truly matter for society. Building on the progress of 2025, we launched imec.AI-labs, combining foundational research in intelligent agents and learning models with our deep semiconductor know-how. At the same time, we created a new expertise center, ISSA (Innovative Systems, Software, and Applications), to bridge the gap between technology and applications. This ensures that breakthroughs in AI translate into meaningful solutions for domains such as health, automotive and sustainability. Together, these initiatives position imec at the forefront of responsible AI innovation that goes hand in hand with positive impact for people and the planet.

Our environmental agenda will keep pace. The SSTS program will expand its reach, and imec.netzero will continue to enable partners in making informed early choices between different technology options, process steps, and materials. In 2026, we will keep driving down resource intensity and process emissions, and transition to safer chemistries where possible. And as always, imec will continue to put collaboration at the forefront, because the challenges ahead are bigger than any single company or region, and progress is faster when we innovate together.

At imec, sustainability has always been about more than technology. It is about the minds and values that shape our future. In 2025, thousands of our colleagues shared their voice through our connected.minds survey, with an incredible 71.5% participation rate. That tells me something important: our community cares deeply about shaping our culture and what we build together. The results confirm what I see every day: a strong, resilient organization where 85% of colleagues feel connected to their work and to imec, and where inclusion is not just a word but something you really feel.

In 2026, we will build on that strength. We will keep investing in health and well-being, equity and inclusion, and opportunities for growth and learning. And because staying connected matters, we are launching "imec insights live": a new way of sharing strategy updates, achievements, and inspiring stories from across imec. The goal is to make sure that everyone at imec feels informed, encouraged, and knows they play a meaningful role in where we are heading. These commitments are as essential to responsible innovation as any breakthrough in AI or chip technology. Because they make imec not just a leader in research, but a community where people thrive.

A note of gratitude

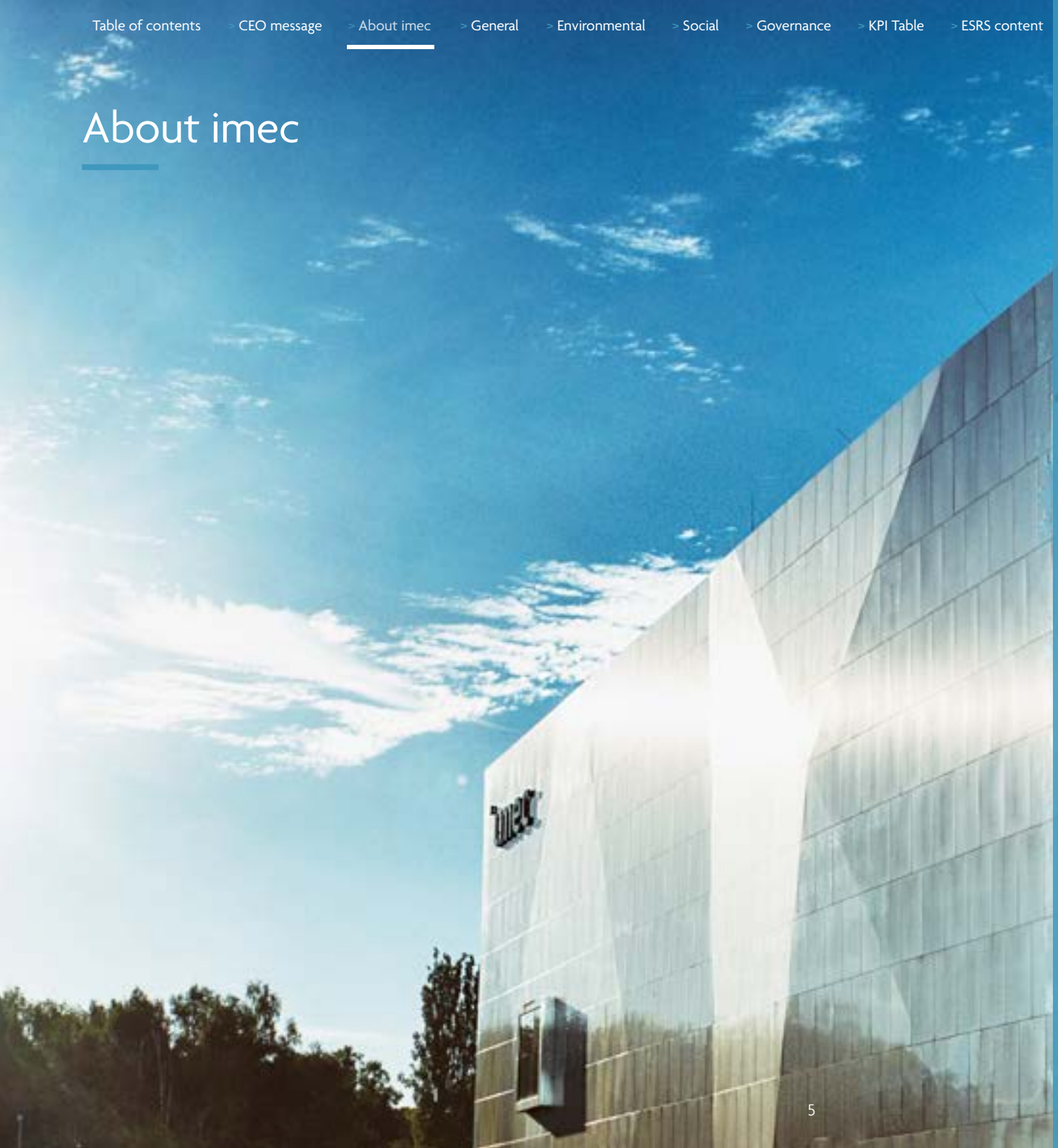
As I reflect on everything we have achieved, I am well aware that it is the people and partnerships that make everything possible. To our researchers, engineers, and operations teams, and to every colleague who contributes to imec's culture of integrity and excellence, I want to say thank you. And to all our partners across the value chain: your trust, your drive, and your collaboration remain the foundation of our impact.

This integrated report will be the last with my message in this role. In April 2026, I will pass the baton. While leadership may change, our purpose does not. I am confident in the strategy we have built together, in the strength of our partnerships, and in the culture that makes imec unique. Let's make 2026 a year that proves, once again, that responsible innovation can shape a better future for all.

Luc Van den hove

President and CEO of imec

About imec



Imec is a leading research and development (R&D) center and a global pioneer in nanoelectronics and digital technologies. The organization is powered by top talent, world-class infrastructure, and an extensive partner network, earning it a reputation as a world leader in semiconductor innovation. For more than 40 years, imec has driven the microchip scaling roadmap, making sure it stays at the forefront of technology to make chips smaller, faster, more energy-efficient, and more sustainable. Today, imec's microchip technology is at everyone's fingertips. In each and every smartphone.

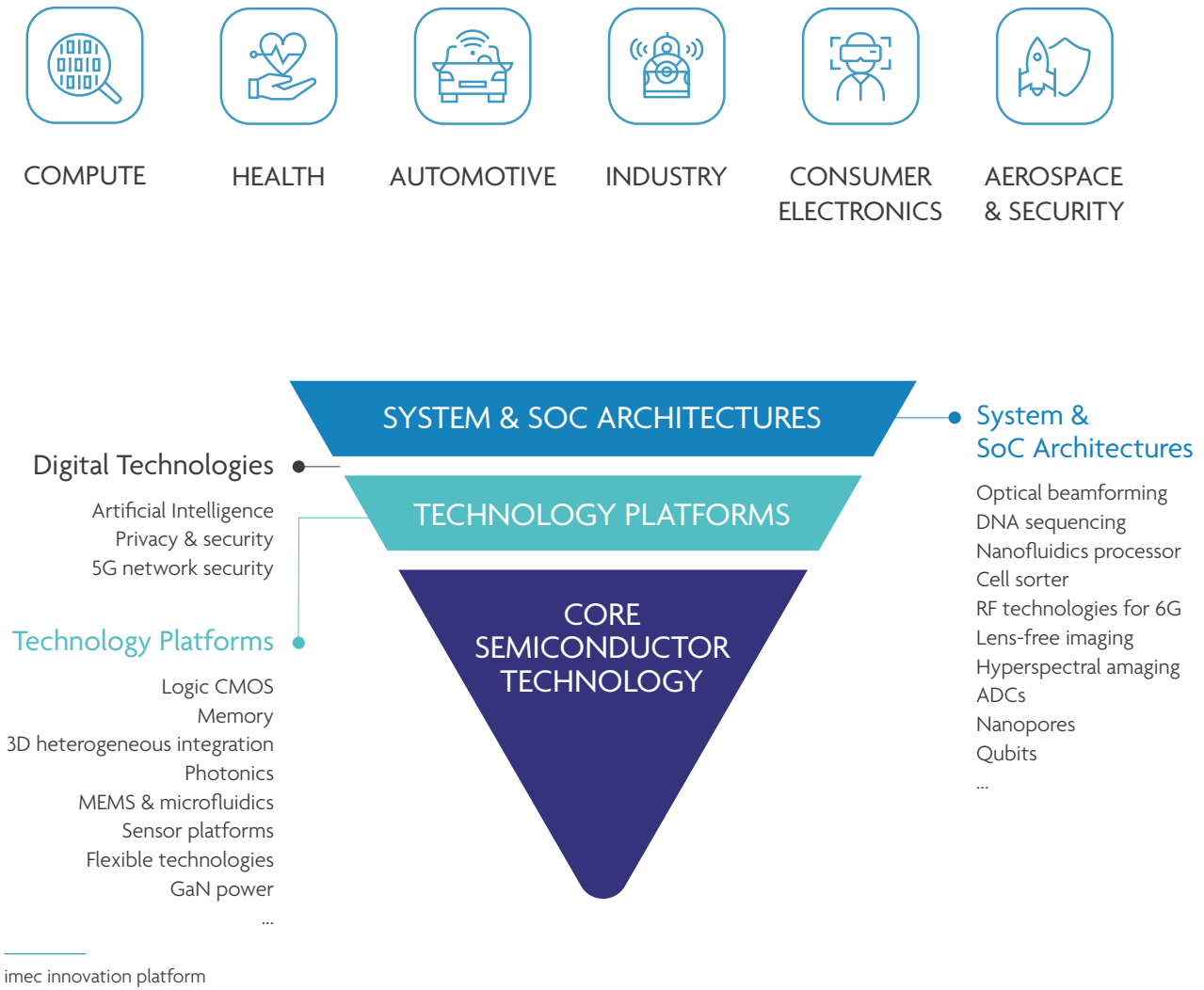
Headquartered in Flanders, Belgium, imec brings together more than 6,500 experts from over 100 nationalities, with a presence across three continents. Imec's collaborative model bridges academia and industry, accelerating the transfer of knowledge and technology from research to market. This approach enables companies to develop disruptive, industry-relevant solutions faster than ever before.

The seamless fusion of cutting-edge microchip technology with profound data and AI knowledge is what sets us apart. This unique combination and clear understanding of the application enables deep-tech innovations to tackle today's most pressing global challenges, such as climate change, pollution, accessible healthcare, and sustainable food provision.

While microchip technology is at the core of what we do, our impact extends significantly across key application domains. We play a vital role in advancing innovation in compute technologies & systems, health, automotive, energy, infotainment, industry, agrifood and security. Our R&D expertise is dedicated to driving disruptive changes and advancements within these crucial application domains and beyond. The foundation of imec's strategy and success is also reflected in our collaborative ecosystem. We bring together the entire nanoelectronics value chain, from system companies to chip manufacturers like TSMC, Samsung, and Intel, material and equipment suppliers, design houses, etc. As a result, competitors work side by side in imec's world-class cleanrooms, home to the most advanced collection of microchip processing tools in the world. Besides this, our strong connection with the academic world also nurtures our innovative excellence. Through consistent efforts in lifelong learning, imec is committed to fostering the talent that is needed to fuel progress and further growth of the microchip industry.

Imec is all about creating tangible impact. Alongside our R&D collaborations, we offer easy access to chip development, prototyping, and production services. We are also committed to stimulating entrepreneurship and kick-starting remarkable technology start-ups.

Through imec's technology leadership, our ecosystem of partners, the excellence of our researchers, and our state-of-the-art infrastructure, we are actively shaping the future while embracing the promise of a better life.



imec innovation platform

Our mission and vision

"At imec, we shape the future. As a world-leading R&D hub, imec aspires the impossible and aims for radical innovation. We maximize societal impact by creating smart sustainable solutions that enhance life."

"Imec aims to be the world-leading R&D and innovation hub in nanoelectronics and digital technology. As a trusted partner for companies, start-ups and academia, we bring together brilliant minds from all over the world in a creative and stimulating environment. By leveraging our world-class infrastructure and local and global ecosystem of diverse partners across a multitude of industries, we are accelerating progress towards a connected, sustainable future."

Every breakthrough at imec is driven by a strong commitment to creating technology that improves lives and supports a sustainable future. The organization's exceptional talent, cutting-edge infrastructure, and vibrant local and global ecosystem enable it to pioneer innovations across diverse domain ranging from computing and health to automotive, energy, infotainment, industrial applications, agrifood, and aerospace and security.

As a leading R&D hub, imec aims to inspire and engage the entire value chain in shaping sustainable, forward-thinking technologies and solutions.

Our values

Imec's values guide the organization and its teams in everything they do, reflecting their ambition to create technology that shapes a sustainable future. These values - **connectedness, excellence, integrity, and passion** - are the foundation of imec's innovation culture.

Connectedness

Imec believes impactful innovation happens through collaboration. By connecting colleagues, teams, partners, universities, industries, and technologies across disciplines, the organization fosters a collaborative model that accelerates breakthroughs.

Excellence

Imec strives to go beyond boundaries. Exploring the unexplored and redefining what is possible is part of the organization's DNA. Disruptive innovation is not just a goal, it's how imec operates.

Integrity

Trust and respect are at the heart of imec's teams and global collaborations. With hundreds of partners and a diverse community, the organization upholds transparency and honesty in every interaction, ensuring ethical choices in daily work, research and business practices.

Passion

Imec's drive comes from a shared purpose: shaping a better world. The organization is energized by the belief that technology, combined with human ingenuity, can create meaningful change.

Together, these values empower imec to reach its goal of leveraging technology and innovation to build a sustainable society and improve lives worldwide.

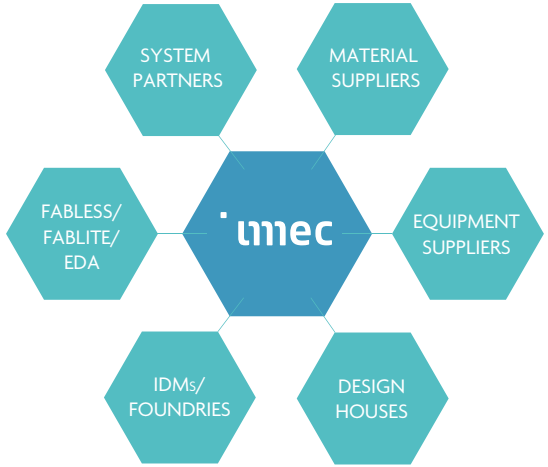
Our ecosystem and value chain partners

Since its inception, imec has focused on identifying societal needs and developing deep-tech solutions that address them. This commitment makes stakeholder dialogue a cornerstone of its collaboration model, ensuring imec understands and responds to the expectations of all its partners.

Within this ecosystem, **imec brings together every key player in the microchip value chain**, from system companies and leading chip manufacturers (such as TSMC, Samsung, and Intel) to materials and equipment suppliers and design houses. By uniting these top innovators in breakthrough R&D programs, imec fosters a networked model that drives open innovation across the entire value chain.

Imec's partnerships extend far beyond industry. The organization's collaborations with **more than 250 universities** worldwide feed its long-term research pipeline and transform academic concepts into industrial applications through its advanced R&D pilot line. This is made possible by the strong involvement of leading equipment and materials suppliers, who work with imec to develop new concepts and technology platforms.

These platforms also **support start-ups**, giving them access to cutting-edge technology they might otherwise lack. When promising developments show scalable potential, **imec acts as a bridge to venture partners**, helping to accelerate their growth and bring innovations to the market.



In addition, **IC-Link by imec** plays a crucial role in turning ideas into reality. Through IC-Link, imec guides companies from design and prototyping to full-scale manufacturing, ensuring that innovative concepts can be transformed into market-ready solutions. This service has proven particularly valuable for start-ups and companies of all sizes to gain a trusted partner in advanced semiconductor expertise and infrastructure.

Ultimately, imec leverages its core strengths, i.e., research and innovation, to tackle the most pressing global challenges. The growing demand from employees, partners, and society for sustainable solutions reinforces imec's belief that striving for a better, more sustainable world is not only necessary but a shared opportunity for all.

Imec group

This sustainability statement follows the same consolidation scope as imec's consolidated financial statements and includes imec International, imec vzw, and all fully consolidated entities (the "imec group"). Entities not under imec's operational control (such as joint ventures, associates, and spin offs) are excluded from the consolidated boundary and are considered, where material, as part of the upstream and downstream value chain. In limited cases where imec has operational control over non consolidated activities and these are material, related data will be included in topic specific disclosures with clear labeling.

Imec Belgium

Imec Belgium serves as imec's main operational and strategic hub, hosting the organization's headquarters and largest research campus in Leuven. Imec concentrates on advanced research and development in nanoelectronics and digital technologies, covering semiconductor process technology, system and architecture innovation, and application-driven research in domains such as compute technologies & systems, health, automotive, energy, industry, consumer, agrifood, aerospace and security. The Leuven site hosts imec's core cleanroom infrastructure, pilot lines, laboratories, and shared research facilities, which support collaborative R&D with industrial partners, academic institutions and start-ups.

imec Belgium

In addition to being the center of imec's R&D activities, imec Belgium plays a key role in sustainability-related initiatives. Energy and resource-intensive research operations are managed with a strong focus on reducing environmental footprint through energy efficiency, emissions mitigation, water reuse, and responsible chemical and waste management. Belgium is also central to imec's talent development, ecosystem building, and engagement with regional and European innovation programs. Through these activities, imec Belgium makes a significant contribution to technological innovation, economic development, and long-term societal value creation.

Imec the Netherlands

imec the Netherlands

Imec is active in the Netherlands through two research organizations: since 2005 in collaboration with the Netherlands Organization for Applied Scientific Research (TNO) at Holst Centre in Eindhoven and since 2019 through the OnePlanet Research Center in Nijmegen and Wageningen, in partnership with Wageningen University & Research, Radboud University, and Radboudumc.

In 2024, imec and its strategic partner ASML established the High numerical aperture extreme ultraviolet (NA EUV) laboratory in Veldhoven, strengthening the Netherlands' position in next-generation semiconductor research.

Several types of activities from the imec business model are present in the Netherlands, strengthening the Dutch innovation ecosystem by connecting chip development, deep-tech investment, and startup acceleration.

Imec United States

imec United States

In the United States, imec is actively engaged in advanced research and development in the fields of semiconductor technology and nanotechnology. The organization collaborates with leading universities, tech companies, and research institutions to drive innovation, support startup incubation, and facilitate technology transfer. Through its partnerships and projects, imec focuses on next-generation chip design and applications areas, such as health, wireless, automotive, and superconducting computing.

PRESS RELEASE

HIGHLIGHTS 2025

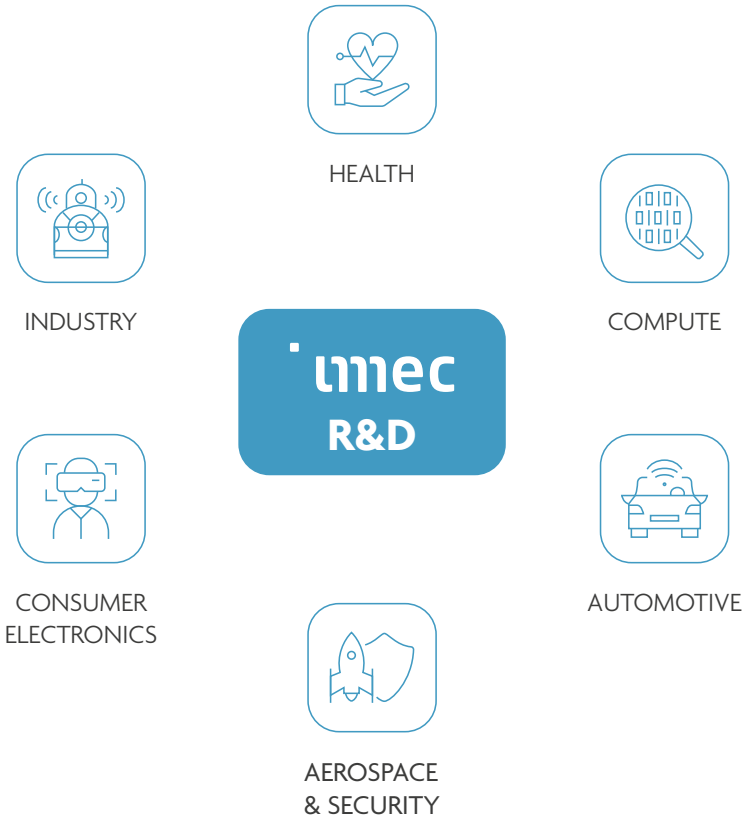
Imec's handprint

Imec operates as a **global, non profit R&D hub in nanoelectronics and digital technologies**, with research as the core of all its activities. Its R&D focuses on early to mid technology readiness levels, where technical risk, cost, and complexity exceed the capabilities of individual companies.

«The best evidence that imec's R&D can play a key role in sustainability is that all our industry affiliation programs are designed to get semiconductor chips to do more computations while keeping chip size and power consumption under control.»

Jeroen Van de Bosch, CSO

- **Core semiconductor technology domains**
  - Advanced logic CMOS (including sub 2nm, CFET, advanced patterning).
  - Memory technologies.
  - 3D heterogeneous integration and chiplets.
  - Photonics and RF technologies (5G/6G, mmWave, sub THz).
  - Power electronics (GaN and wide bandgap devices).
  - Sensors, MEMS, microfluidics, advanced materials and metrology.
- **System and application-driven R&D domains**
  - Compute technologies & systems (AI, high performance and energy efficient computing).
  - Automotive and mobility (advanced driver-assistance systems (ADAS), autonomous systems, chiplet platforms).
  - Health and life sciences (lab on chip, diagnostics, neural interfaces).
  - Energy and environmental impact (photovoltaics, batteries, hydrogen, power efficiency).
  - Agrifood, industrial applications, security and sensing.



The objective of all research conducted at all imec sites is to transpose scientific breakthroughs into industrially relevant technology platforms that can subsequently be productized by industry partners. Imec's business model and R&D activities relies on three pillars.

PILLAR 1

Collaborative R&D

The primary pillar of imec's business model is large scale collaborative R&D based on an open innovation framework:

- **Industrial Affiliation Programs (IAPs)**: multi partner, pre competitive research programs where companies share costs, risks, and insights.
- **Bilateral R&D collaborations**: tailored research programs with individual partners.
- **Joint Development Programs (JDPs)**: often with equipment and materials suppliers, including significant in kind contributions (tools, process expertise).

This model brings together the full semiconductor value chain—foundries, IDMs, equipment suppliers, fabless and system companies, often including competitors—within imec's neutral environment. For partners, the value lies in **risk sharing, early access to next generation technologies, and validation in world class cleanroom infrastructure**. This pillar generates the majority of imec's revenues.

PILLAR 2

Development, prototyping and enablement

In addition to core research, imec provides development and technology transfer services that bridge R&D and industrial deployment:

- Access to advanced cleanrooms and pilot lines.
- Process and device prototyping, validation, and low volume manufacturing.
- Design enablement, IP support, and silicon access through platforms such as IC link by imec.
- Support for SMEs, startups, and academia through European and public programs.

These activities remain tightly coupled to R&D outputs. Rather than position imec as a commercial manufacturer, they are designed to **reduce time-to-market and entry barriers.**

PILLAR 3

Venturing, ecosystem and integration

The third pillar extends the impact of imec's R&D beyond research programs:

- **Venturing and start-up** support through accelerators, incubation, and dedicated venture funds to spin out and scale deep tech companies based on imec technology.
- **Ecosystem development**, connecting industry, academia, governments, and start-ups around shared roadmaps and pilot lines (e.g. under the EU Chips Act).
- **Sustainability integration in R&D**, including energy efficient computing, sustainable semiconductor manufacturing, environmental impact modeling, and life cycle analysis of future technologies.

R&D projects related to environment

Imec creates and manages environmental impact through a **mission-driven and strategically curated portfolio of R&D projects,** addressing environmental impacts, risks and opportunities across the full innovation lifecycle. Environmental considerations are integrated at **portfolio and project level**, enabling imec to steer research priorities toward outcomes that support decarbonization, improved energy efficiency, reduced environmental footprint and responsible use of resources.

Imec's environmental impact is delivered through complementary R&D domains. Emphasis is first and foremost on advanced scaling of semiconductor devices, to make them more energy efficient through the development of **photovoltaics, batteries, power to molecules technologies, AI enabled energy management, and environmental sensing**. By advancing enabling technologies at low and mid-technology readiness level (TRL) and supporting their translation through demonstrators, partnerships and valorization pathways, imec enables scalable solutions for the energy transition and environmental monitoring. Continuous portfolio reviews and collaboration with ecosystem partners allow imec to adapt its project focus where needed. This also strengthens positive environmental outcomes while identifying and mitigating environmental risks inherent to early stage technological innovation.

Objectives of the imec R&D pillar	Ambitions
Develop technologies to accelerate the decarbonization of the power sector, industry, the built environment, and the transport sector	Reduce the cost of green hydrogen through electrolysis based on imec nanomaterials
	Reduce CO_2 emissions in industrial processes with imec nanomaterials
	Contribute to the electrification of the transport sector through solid-state battery technology
	Help to ensure that photovoltaics (PV) become a dominant (and green) energy source
Conduct research on enhancing the ecological efficiency of chip production	Measure the environmental impact of future technology production for all imec research programs
	Integrate environmental impact studies into all current research programs
	Share knowledge with partners and the public about the environmental impact of semiconductor technology production within imec
	Integrate material circularity principles and chip life cycle analysis into program management, with the aim of increasing recycling and reuse
Develop solutions that use energy more efficiently	Set the stage for increased energy efficiency in semiconductor products and systems
	Develop new hardware and software to improve energy efficiency in artificial intelligence (AI)
Leverage imec's digital and nanoelectronics competences, developing smart applications that contribute to a sustainable society	Develop disruptive applications that contribute to a more sustainable society
	Develop applications that help deliver on the climate objectives of the European Green Deal
	Develop applications for more fine-grained monitoring of sustainability parameters

Continuous environmental R&D programs

SSTS: IMEC'S SUSTAINABLE SEMICONDUCTOR TECHNOLOGIES AND SYSTEMS

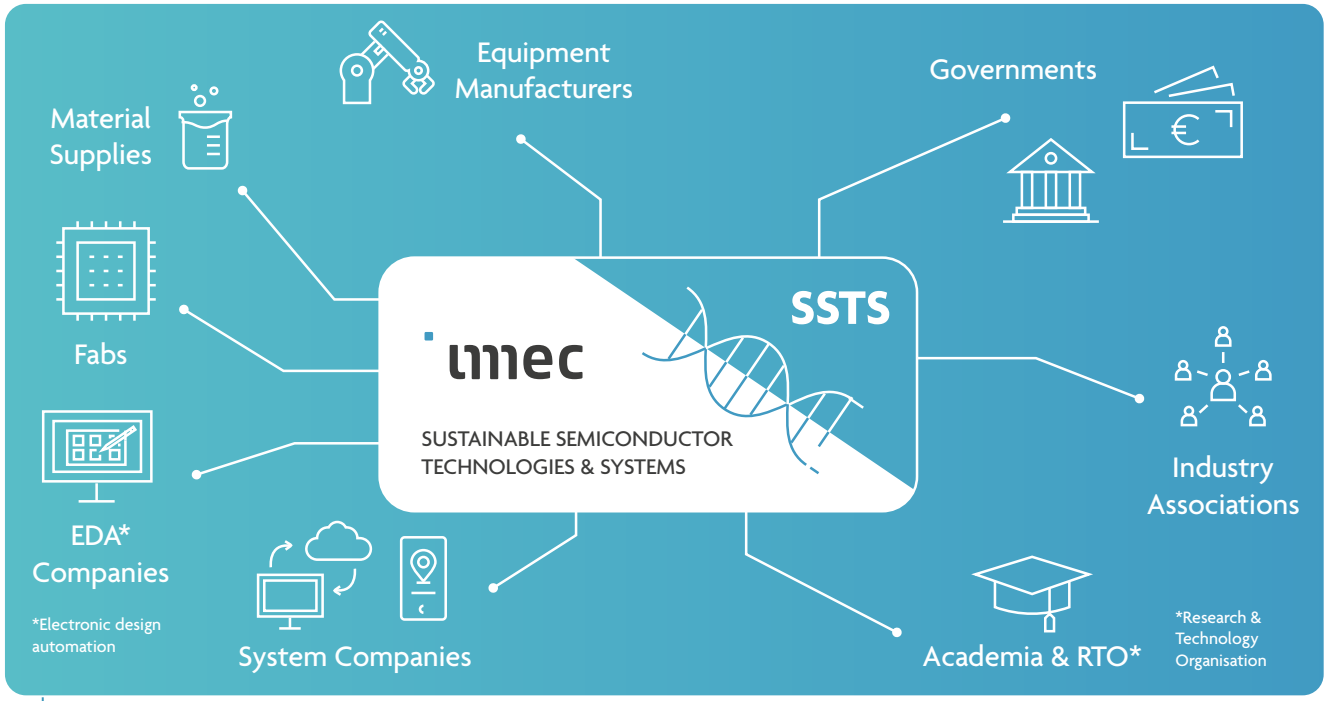
The environmental impact of semiconductor manufacturing continues to grow in importance as production of integrated circuits accelerates. Chip fabrication is inherently resource-intensive, requiring significant amounts of energy, water, chemicals, and raw materials, and generating multiple types of emissions, including greenhouse gases. As the global semiconductor ecosystem expands, the industry faces increasing pressure to reduce its environmental burden.

«In 2025, imec's SSTS program advanced practical climate impact reduction by expanding the imec.netzero assessment capability and launching the Gas Assessment Platform for Sustainability (GAPS) platform to accelerate low emission gas screening. All these tangible steps help the semiconductor industry cut process-related greenhouse gases with real data, real tools, and real collaboration.»

Lars-Åke Ragnarsson, Program Director

In response to this challenge, imec launched the SSTS program in 2021. Its mission is to help companies across the semiconductor supply chain meet their sustainability objectives by assessing, improving, and ultimately minimizing the environmental footprint of chip manufacturing. As shown on the schematics on the right, the program is structured around a DNA-like double-helix model with two tightly interlinked strands: Assess and Improve. The Assess strand quantifies the environmental impact of current and next-generation Integrated Circuit (IC) technologies, drawing on detailed FAB models, unit process data, and technology insights. The Improve strand focuses on reducing the environmental impact of FAB processes in close collaboration with imec's partners, its multidisciplinary engineering expertise, and its advanced 300 mm R&D FAB equipped with industry-relevant process tools.

Assess and Improve reinforce one another: detailed FAB, equipment and process insights are essential for accurate impact assessments, while quantitative studies identify technology hotspots and create an objective quantification of improvement work. In 2025, SSTS strengthened its position as a best-in-class program and a key driver of the semiconductor industry's transition toward more sustainable manufacturing practices by expanding its ecosystem to 28 partners companies from the entire value chain, publishing 4 peer-reviewed papers, attending 14 conferences and contributing to 10 funded projects and industry groups. This outreach informs the broader public to promote transparency and understanding of chip-related environmental impacts.



In the SSTS program, Assess and Improve strands combine to advance sustainability across the semiconductor industry supply chain

SSTS ASSESS ACHIEVEMENTS

In 2025, the imec.netzero virtual FAB model (https://netzero.imec-int.com) continued to expand as a cornerstone of SSTS's impact assessment capabilities. The scope of the application grew substantially with new high-volume manufacturing (HVM) models and additional technologies incorporated, including CFET nodes from A7 to A3, DRAM 1c and 1d, 3D-NAND up to 1000 layers, imagers, and a broad set of packaging technologies. Multiple flip-chip BGA packaging flows were also added, enabling comprehensive assessments across key packaging architectures used today.

Fabless and system companies increasingly rely upon Imec.netzero for product-level and corporate sustainability reporting. Its methodology is verified annually by a third-party auditor. Major industry players use the model to help quantify the environmental footprint of their supply chains and products and to define actionable decarbonization roadmaps.

In 2025, the Assess strand delivered significant new insights into the environmental footprint of advanced semiconductor manufacturing. Imec's analyses of chip manufacturing confirmed that lithography, etch, and deposition-related processes remain the dominant contributors to climate change impact, together accounting for more than 70% of Scope 1 and Scope 2 emissions for advanced logic nodes. This knowledge motivates highly targeted development of low-impact process flows and integration schemes in the SSTS Improve strand.

SSTS IMPROVE ACHIEVEMENTS

- The Improve strand initiates projects aimed at reducing the environmental impact of semiconductor processes. Major highlights for 2025:
- A system for gas emissions monitoring (GEM) was commissioned and includes multiple options for detection: two FTIRs and one QMS spectrometer. This setup enables precise characterization of process-related emissions and abatement efficiency for tools present in imec R&D FAB and subFAB. This capability has been deployed to enhance SSTS projects and refine the virtual fab model.
- The Gas Assessment Platform for Sustainability (GAPS) was officially launched with the dedication of a 300mm etch chamber at imec to test novel gases with low global warming potential. A first molecule was introduced and tested in 2025. Emissions and by-product formation are quantified with the GEM system described above. The evaluations are executed on industry-relevant wafers with advanced materials and lithography patterning. To maintain a pipeline of candidate gases, imec distributes coupons with relevant materials and patterns for early testing of novel gases having a global warming potential significantly lower than the currently used gases to partner companies and academic groups.
- SSTS has developed an M1.lite module dedicated to integrating low-environmental impact processes into a short-loop module that combines key process steps to build features that can be measured morphologically and electrically. For example, a modified etch recipe achieved a 40% reduction in hard-mask-open scope 1 direct emissions relative to the reference process. Imec also demonstrated lower-impact cleaning processes that delivered improved defectivity performance while significantly reducing environmental impact.
- A constellation of work is growing around PFAS (Per- and Polyfluoroalkyl Substances), a large group of man-made chemicals used throughout society, but also during semiconductor manufacturing. The persistence of PFAS leads to contamination of water, soil, and even human blood, with potential links to adverse effects on health. Imec has projects related to validating alternatives to PFAS-containing process chemicals and to the detection, release mapping, and abatement of PFAS.

SSTS INFORM

The developments staged in the Assess and Inform strands have put SSTS on a good track to help semiconductor supply chain companies lower their environmental impact. A core mission for SSTS is to propagate these developments by informing partners, policymakers, industry groups, and the public about the environmental impact of semiconductor technologies. In 2025, SSTS continued to broadly inform the ecosystem through publications and participation in academic and industry conferences. The public version of the imec.netzero web app also contributed to this information mission by reaching a diverse audience (https://netzero.imec-int.com).

IC-LINK: ENABLE SUSTAINABLE INNOVATION THROUGH R&D TO INDUSTRY TRANSFER

IC-Link's coverage and activities

IC Link is imec's bridge from innovation to industrialization, helping customers to convert semiconductor concepts and specifications into manufacturable, scalable, and reliable products. It works across application-specific integrated circuit (ASIC) development, photonics integrated circuit (PIC), advanced 2.5D/3D packaging, custom wafer processing, and test and qualification.

IC Link provides coordinated access to technology platforms, manufacturing ecosystems, and engineering expertise. Through end to end program and supply chain coordination; together with leading foundry and outsourced assembly and test (OSAT) partners. This sector team support a diverse customer base across multiple end markets, offering an integrated pathway from early feasibility and prototyping through manufacturing execution and production ramp up.

IC-Link advanced packaging

It operates as a VCA value chain aggregator and orchestrator, connecting customers (fabless/device makers) with foundries, packaging/test houses, and logistics. As such, it influences technology selection, design for efficiency choices, yield rates, packaging material use, and transport flows. These levers affect customers' downstream energy use and IC Link's upstream and downstream Scope 3.

IC-Link: ambitions and sustainability focus areas

IC-Link's sustainability ambition is to support customers' sustainability targets while continuously improving the efficiency and robustness of the IC-Link delivery model. Across customers and markets, demand is increasingly shifting toward solutions that deliver high performance with the lowest achievable power consumption. IC-Link responds by training its community to guide customers toward the most energy-efficient technology options, combining technology-node selection with state-of-the-art low-power design tools, methodologies, and packaging solutions.

By leveraging imec's net-zero program, IC-Link can offer customers data-driven comparisons across available semiconductor nodes at early decision stages, supporting informed trade-offs and accelerating adoption of lower-impact options.

In parallel, IC-Link strengthens sustainability through disciplined execution across the value chain: optimizing logistics and shipping flows, supporting the selection of best packaging-related solutions, collaborating with customers to avoid last-minute changes that drive waste and inefficiency, selecting and managing suppliers with mature sustainability practices, and applying production and product engineering to optimize yield and minimize reprocessing. Finally, expanding the offer to include photonics enables disruptive architectures to support faster data movement at lower power and further contributing to customer sustainability objectives.

IC Link applies imec's supplier ethics and sustainability expectations through the Code of Conduct for imec's Partners and evolving procurement playbooks (e.g., sustainability criteria in RFQs, scorecards, and improvement actions).

In summary, IC-Link contributes to sustainability through two complementary levers:

- **Customer impact enablement**, by accelerating the adoption of lower power technologies and design approaches that reduce energy demand in high performance applications.
- **Operational and value chain improvements**, by strengthening supply chain discipline, logistics efficiency, packaging and test optimization, supplier engagement, and yield focused production engineering to reduce waste, rework, and reprocessing.

«Our IC-Link sales organization deals with a large variety of customers and markets. We increasingly feel that customers understand sustainability challenges and are seeking the lowest possible power, including in high performance applications. The sales and solution architects team is trained to guide the customer to the lowest power technology, in combination with state-of-the-art Low Power tools, methodologies and package solutions. The fact that, at an early stage, we can provide quantitative data related to the available semiconductor nodes by leveraging imec's netZero program is a great asset to our partners. Last but not least, adding photonics to our offer enables us to deliver new and disruptive solutions that will further support the sustainability targets of our customers.»

Paul Malisse, senior Business Development Manager

Projects developed through 2025

DEVELOP TECHNOLOGIES TO ACCELERATE DECARBONIZATION

Within the EnergyVille framework, imec collaborates with its partners (KU Leuven, Vito, and UHasselt) to advance sustainable energy technologies and smart energy systems. Imec's R&D in this field includes Photovoltaic (PV) technology and systems (interconnection technologies, energy yield modelling, and seamless integration into the environment), smart grid solutions, battery storage (lithium metal batteries and next generation battery materials), and conversion technology (novel technologies to convert water and carbon dioxide into valuable feedstock and fuels).

ADVANCING LOW-CARBON ELECTRICITY THROUGH HIGH-EFFICIENCY AND INTEGRATED PHOTOVOLTAICS

While solar power is a vital player in the quest for sustainable energy, its intermittent nature challenges accurate energy (and financial) yield predictions. Imec's photovoltaics research focuses on advancing both the performance and integration of solar technologies to support the large-scale deployment of renewable electricity. On the performance side, imec concentrates on high-efficiency tandem solar cell technologies, combining perovskite-based thin-film photovoltaics with wafer-based silicon PV. This approach enables efficiencies beyond the theoretical single-junction limit, with a pathway toward power conversion efficiencies of 30% and higher. In parallel, imec addresses system integration challenges, targeting applications such as building-integrated and vehicle-integrated photovoltaics. In that context, IUMAT lab (imec & UHasselt), research focuses on advanced interconnection technologies that deliver high yield and reliability, attractive aesthetics, customization, and sustainable metallization schemes that reduce reliance on critical raw materials.

Perovskites are a promising technology to reduce the carbon footprint of PV-systems (even by more than a factor of 10 in a single-junction device). At the same time, this technology serves as

30×30 cm² perovskite PV module achieving 20% efficiency, and 28% in tandem with crystalline Si (Soltech)

a pathway to increase PV-module efficiencies beyond crystalline Si by moving to PV-tandems which would enable a relative jump of 40% in efficiency. Imec & UHasselt made great strides forward in 2025 towards upscaling of perovskite PV-technology to modules of 30x30 cm2 exhibiting efficiencies up to 20% which is among globally leading results. When combined with a crystalline Si submodule, a tandem efficiency around 28% was achieved in a collaboration with Soltech (see picture). In 2025, imec successfully completed outdoor testing to validate real-world performance and degradation behavior.

The collaboration within EnergyVille and with industrial partners supports system-level assessment and practical integration pathways, including building-integrated PV (BIPV) and agri-PV concepts. In the near future, imec aims to further improve efficiency, lifetime, manufacturability, durability, and recyclability, enabling industrial-scale production and broader deployment of integrated photovoltaics across the built environment and agricultural assets, while lowering overall system-level costs. As part of their collaboration within EnergyVille, imec and UHasselt have tackled this challenge by developing a bottom-up Energy

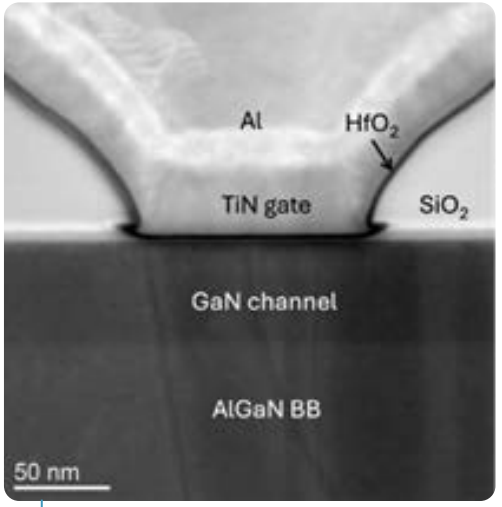
«Sustainability is not limited to energy savings, and R&D must also take into account critical materials and performance pitfalls, such as the rebound effect.»

Bertrand Parvais, Scientific Director

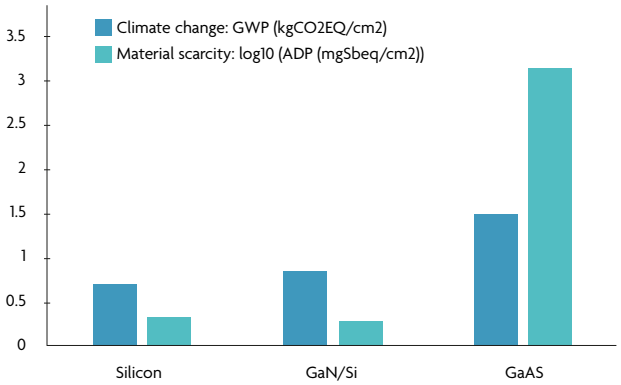
Yield Model that considers light, temperature, and electrical dynamics within solar panels to offer unparalleled precision in yield prediction. In 2025, the Energy Yield Model was extended beyond crystalline S-based PV towards thin-film PV-technologies and perovskites.

DEVELOP SOLUTIONS TO REDUCE ENERGY CONSUMPTION

Scalable and energy-efficient solutions are being explored in imec's advanced radio frequency (RF) program for future networks, with an emphasis on frequencies higher than 6GHz. The focus on gallium nitride (GaN) and indium phosphide (InP) and their heterogeneous integration with complementary metal–oxide–semiconductors (CMOS) is unique.



State-of the art GaN-on-Si RF transistor developed for energy efficient mobile communications (Alian, VLSI 2025).



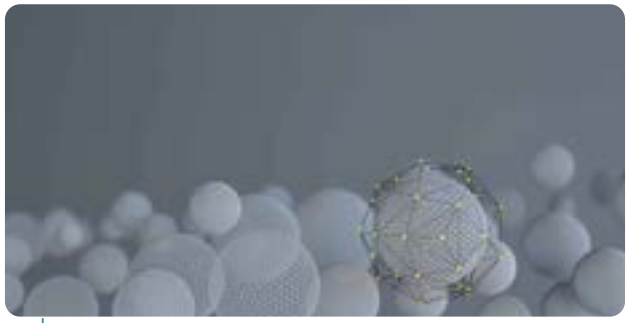
Compared to established GaAs technology, the environmental impact of GaN/Si is greatly reduced, while outperforming Si solutions that have similar impact.

The specific material properties of such compound semiconductors improve power efficiency and therefore promise to reduce the energy bill of emerging high data rates communications systems for 6G and wireline applications. The carbon footprint of wireless communication systems can be greatly reduced by improving the efficiency of the power amplifiers (PA) in base stations.

For point-to-point communications between base stations, extreme data rates are considered, making InP the technology of choice. However, while such compound semiconductors allow for the building of circuits that save energy during the use phase, they also require the use of critical materials, which puts pressure on the supply chain and cost. Imec is therefore investigating solutions to reduce the amount of critical material for these applications, together with its partners. In 2025, imec demonstrated the first transistor made on InP-on-Si substrate at the CSMantech conference. This greatly limits the amount of InP used in the processing, without any compromise of performance *.

Power efficiency is also important in users equipment, such as smartphones, to reduce recharge rates. In 2025, imec demonstrated GaN-on-Si MOSHEMT technology for 6G user equipment application with state-of-the art performance and power efficiency at the VLSI symposium. In contact with the base station, the carbon footprint of such applications is dominated by the embodied energy. The study imec published in 2025 in Nanotechnology shed light on the climate change impact associated with the fabrication of power amplifiers based on different semiconductor technologies suited for user equipment applications, where GaN-on-Si appears to offer a good trade-off between performance and sustainability KPIs, especially compared to present GaAs solutions.

SUPPORTING INDUSTRIAL DECARBONIZATION WITH POWER TO MOLECULES



Green Hydrogen Electrolysis

Imec's Green Hydrogen Electrolysis Program focuses on developing advanced electrolysis technologies that enable efficient, durable, and scalable production of green hydrogen to support industrial decarbonization. Research targets novel electrolysis materials, nanostructured electrodes, and thin membranes to improve conversion efficiency and operational lifetime while simplifying balance-of-plant requirements. These innovations address the growing demand for low-carbon hydrogen in industrial processes and long-duration energy storage, particularly for hard-to-abate sectors that cannot be easily electrified.

In 2025, imec made headway with the laboratory-scale development of catholyte-free electrolysis concepts and next-generation membrane-electrode assemblies, with a strong focus on interphase engineering to enhance performance and durability. Collaboration with ecosystem and industrial partners enables early assessment of scalability, manufacturability, and system-level integration. In the near future, imec aims to reduce the levelized cost of hydrogen by increasing efficiency, throughput, and operating lifetime, while facilitating industrial scale-up across European and global value chains. Through this program, imec contributes to the transition toward low-carbon energy systems and the decarbonization of industrial processes.

ADVANCED ENERGY STORAGE FOR MOBILITY AND INDUSTRY

Imec's next-generation battery research focuses on developing higher-performance and more sustainable energy storage technologies to support electrification in mobility, aviation, and industrial and stationary applications. The program targets lithium-metal anodes, advanced cathode materials, and interphase engineering, combined with cell-integration platforms to unlock higher energy density. At the same time, it addresses key challenges related to safety, cycle life, manufacturability, and

Solid state battery

materials availability. By improving both performance and resource efficiency, these technologies aim to enable broader adoption of battery-based solutions across demanding use cases.

In 2025, imec developed lithium-metal anode and advanced cathode concepts into laboratory-scale prototype cells, supported by interphase engineering and integrated cell design. Performance and relevance were evaluated in close collaboration with industry and research partners to ensure alignment with application and system requirements. In the near future, imec's efforts focus on improving cycle stability, safety, and manufacturability, while reducing reliance on critical raw materials through CRM-aware material strategies. The program aims to support industrialization pathways and contribute to the further electrification of society in support of the energy transition, through partnerships and spin-off collaboration.

DIGITAL MANAGEMENT OF DISTRIBUTED RENEWABLE ENERGY

Imec's AI for Energy Systems program focuses on the digital orchestration of distributed renewable energy using artificial intelligence, digital twins, and privacy-preserving data platforms. The objective is to optimize the operation of buildings and energy grids, increase system flexibility, and enable the integration of higher shares of renewable energy. By combining advanced analytics with trustworthy data infrastructures, the program supports smarter, data-driven decision-making across complex energy systems.

Digitization of the energy system

In 2025, imec developed interoperable data spaces and piloted AI-based decision-support tools in collaboration with EnergyVille and system integrators, demonstrating their value in real-world operational contexts. Research focused on improving the scalability and interpretability of data-driven control algorithms for flexible assets by investigating techniques such as transfer learning and knowledge distillation. These activities strengthened the foundations for secure, privacy-preserving, and interoperable data exchange across stakeholders. In the near future, imec aims to scale AI-enabled energy management solutions to multi-site and grid-interactive deployments, increase renewable penetration through flexibility optimization, and further mature trusted data ecosystems that support resilient, low-carbon energy systems.

PFAS ACROSS IMEC

Imec plays an active role in several industry-association working groups on PFAS, such as the European Semiconductor Industry Association (ESIA), SEMI, the PFAS Consortium, and the Alliance on Processors and Semiconductor Technologies. This ensures that the semiconductor sector's needs and scientific insights are represented in ongoing regulatory and research discussions. These groups collectively monitor legislative developments, coordinate industry responses, and publish position documents to support evidence-based policymaking.

Through its involvement in these associations, imec contributes technical expertise, engages in cross-industry collaboration, and aligns its research and sustainability goals with broader industry efforts to reduce PFAS dependence and accelerate the transition toward safer, more sustainable alternatives.

ENVIRONMENTAL SENSING TECHNOLOGIES

Imec develops advanced sensing technologies with a particular focus on GHG, alongside other regulated substances. By combining photonic and electrochemical sensor platforms with robust calibration methods and data analytics, imec enables sensitive and selective GHG monitoring in air. These technologies support use cases in environmental regulation, air quality management, agriculture and industrial compliance, where reliable GHG data is critical for evidence based mitigation and policy enforcement.

In 2025, imec expanded field deployments and further matured integrated sensing platforms in collaboration with public authorities and research partners, strengthening robustness, comparability and real world applicability. In the near future, imec aims to broaden GHG detection capabilities and scale long life sensing networks that underpin pollution reduction strategies and responsible environmental resource management.

Visualization of imec's air quality dashboard during Dutch Design Week

R&D projects related to society

Imec manages **R&D with societal impact** through a **mission driven curated portfolio**, including the "imec.prospect" and "Connected Society" portfolio. Projects are selected based on defined societal missions and long term ambitions.

Portfolio level curation ensures a **coherent set of initiatives**, progressing from research to demonstrators, ecosystem building and valorization, while supporting the management of risks related to feasibility, relevance and strategic alignment. Regional societal impact, particularly for Flanders, is key, alongside European scalability.

Continuous portfolio reviews enable timely reprioritization to safeguard strategic focus and societal relevance.

Objectives of the imec R&D pillar	Ambitions
Leverage our digital and nanoelectronics competences, developing smart applications that contribute to a sustainable society	Develop disruptive applications that contribute to a more sustainable society
	Develop applications that help deliver on the climate objectives of the European Green Deal
	Develop applications for more fine-grained monitoring of sustainability parameters

Projects developed through 2025

RESPONSIBLE LANGUAGE AI FOR MEDIA IN THE PUBLIC INTEREST - LLMS4EU

LLMs4EU pilots the responsible use of large language models (LLMs) to support media and public interest communication in Flanders, in collaboration with European media organizations, cultural and heritage institutions, and academic partners. The initiative helps newsrooms to work more efficiently, by focusing on newsroom support, including background research, summarization of complex or long running dossiers, and multilingual adaptation of content. Editorial responsibility remains fully with human editors, who retain accountability for all published outputs, ensuring a reliable information environment. As such, humans still retain control of AI use, so answers are traceable and trustworthy.

On the technical level, the project adapts existing foundation models through controlled instruction tuning and fine tuning on partner owned, locally governed datasets. To ensure verifiability and reduce hallucination risks, the system integrates retrieval augmented generation (RAG), grounding responses in trusted, local source repositories. Evaluation pipelines assess factual grounding, language coverage (including Dutch), and basic bias indicators, while human in the loop review is mandatory for all editorial use cases. In 2025, the project connected RAG pipelines to partner repositories with access logging and audit trails, ran multilingual grounding tests in live editorial workflows, and implemented standardized editorial sign off processes and data access and licensing templates.

In the near future, LLMs4EU aims to expand pilots to additional European media and cultural partners under the same governance framework, publish open checklists and red team test sets for grounded answering, and provide practical deployment playbooks for editors covering roles, audits, and rollback procedures. The expected public impact lies in greater transparency, traceability, and accountability in AI assisted editorial processes.

MEASURING DIGITAL INCLUSION AND TRUST TO INFORM PUBLIC POLICY - MOBILIDATA

Mobilidata was an imec led initiative that developed a shared mobility and traffic data infrastructure for Flanders, in close collaboration with mobility authorities, cities and municipalities, road operators, and service providers. The platform was designed to support road safety, traffic management, and multimodal mobility planning, enabling both operational use cases (such as safety alerts near high risk intersections) and planning applications (including travel time histories and baseline mobility indicators). Where appropriate agreements existed, the architecture also allowed for cross border data exchange.

On the technical level, Mobilidata relied on standardized APIs, real time data ingestion, data quality controls, and analytics to provide insights into traffic states, incidents, and travel times. Interfaces were designed to interoperate with V2X and CCAM pilots without vendor lock in. In 2025, the platform maintained stable data pipelines, onboarded additional cities and operators through conformance checks, deployed safety relevant use cases with measured latency windows, and formalized governance arrangements, service level agreements, and developer documentation.

The project has been successfully completed, and Mobilidata is now embedded as an operational division within the Flemish Agency for Roads and Traffic. This transition marks a clear example of imec's societal impact, where research and pilot activities

Mobilidata embedded as an operational division within the Flemish Agency for Roads and Traffic

have been transferred into a sustainable public sector capability. As Mobilidata is now fully owned and operated by the public authority, further operational outcomes and impact metrics fall outside imec's scope of control and reporting.

MEASURING DIGITAL INCLUSION AND TRUST TO INFORM PUBLIC POLICY - DIGIMETER

Digimeter is an annual research initiative that measures digital adoption, access, skills, trust, and inclusion among citizens in Flanders. It provides evidence based insights for public administrations, policymakers, and research organizations. The barometer supports informed decision making on digital transformation, inclusion policies, and public digital services by tracking how citizens engage with digital technologies over time.

The methodology is based on representative sampling, statistical weighting, and longitudinal analysis, ensuring comparability across years and population groups. Results are published with transparent methodological notes and clearly stated limitations to support correct interpretation. In 2025, Digimeter completed fieldwork and analysis, introduced a new GovTech lens focusing on uptake and trust barriers, and organized workshops with public administrations to translate findings into actionable program insights. Indicators were published with clear documentation of methods and caveats.

In the near future, Digimeter aims to maintain its role as a long term digital barometer while expanding thematic deep dives on topics such as AI perceptions and online safety. Future ambitions include linking indicators more closely to policy and program KPIs, aligning where feasible with European measurement frameworks, and broadening dissemination through accessible briefs, visualizations, and interactive dashboards to reach a wider audience.

Digimeterreport 2025

TRUSTWORTHY AI FOR FAIR AND INCLUSIVE ASSESSMENT OF SKILLS - SAGE

The Spoken Assessments Guided by Enhanced technologies (SAGE) project focuses on the development of trustworthy, human-in-the-loop AI technologies for spoken-language assessment in education and training contexts in Flanders. The initiative addresses skills development and fair assessment by exploring AI-assisted grading of spoken language across English, Dutch, and French. At the same time, it explicitly recognizes the requirements and constraints of high-risk AI use cases under the EU AI Act. SAGE is developed in collaboration with partners, including BLCC, Linguineo, Sensotec, and Televic Education, ensuring relevance to real-world educational and training environments.

On the technical level, SAGE combines multilingual speech and grading models with documented human oversight, risk controls, and transparency mechanisms. The approach integrates supervised AI decision support for assessors, with clear escalation paths, auditability, and safeguards to mitigate bias and error. In 2025, the project delivered multilingual grading models within a human-in-the-loop design and implemented risk-management measures that were aligned with emerging regulatory expectations. In the near future, SAGE aims to publish assessment transparency guidelines covering metrics, bias testing, and escalation procedures, and to introduce equity and inclusion indicators at cohort level, agreed with public authorities. The expected public value lies in more transparent, consistent, and inclusive assessment practices. No claims are made regarding employment or attainment outcomes unless measured and validated by participating institutions.

SAGE

STRENGTHENING THE SECURITY AND RESILIENCE OF CRITICAL INFRASTRUCTURES (RCI)

Precinct

The Resilient Critical Infrastructures (RCI) imec.prospect program focuses on strengthening the security and resilience of critical infrastructure in Flanders, ensuring its long-term operational stability. As such, it helps prevent disruptions in ports, offshore energy installations, transport hubs, and related strategic assets, protecting services that society depends on. The program advances technologies for detection, monitoring, access control, and anomaly tracking, for application in perimeter surveillance, cargo and access scanning, and radio frequency (RF) threat detection and mitigation. Its objective is to enhance situational awareness and proactive risk management in complex, high impact environments.

RCI projects combine sensor fusion, edge based artificial intelligence, secure communications, and human machine interaction to deliver actionable insights while respecting operational constraints. In 2025, imec prepared full projects for evaluation. These included OCTOPUS, which focused on underwater sensing with maritime partners, and IM POR TANT, used for anomaly detection in port environments in collaboration with security and port stakeholders. Governance and intellectual property patterns were defined through enhanced user group models, alongside clear data handling constraints across pilots. The program aims to formalize port security methodologies (including false positive handling and audit logging), expand ecosystem agreements with security and defense stakeholders, and align selected activities with relevant European initiatives such as the European Defence Fund. The expected public value lies in improved situational awareness and methodical risk mitigation. No enforcement actions or outcome claims are made.

SECURE AND PRIVACY-PRESERVING HEALTH DATA SHARING - HEALTH DATA SPACE

The Health Data Space activity enables the federated, privacy preserving reuse of health data in Flanders, working with a broad ecosystem that includes healthcare providers, research institutions, public health authorities, and data and infrastructure partners such as Aquafin, Citymesh, GIM (Geographic Information Management), Hydroscan, MyCSN, and the Hulpverleningszone Centrum (East Flanders) where relevant for cross domain data integration and operational use cases. The initiative is aligned with the principles of the European Health Data Space (EHDS) and facilitates applications such as care pathway support, health research, and system level planning, with data use governed by lawful bases, organizational approvals, and clear accountability frameworks.

Data spaces in health wellbeing

The technical approach starts from federated data access (with queries executed where data resides, combined with semantic interoperability through shared standards and terminologies) and privacy enhancing measures including pseudonymization, minimization, consent and authorization management, and audit logging. In 2025, provider readiness checks were completed, terminologies aligned, consent and authorization flows piloted, and core governance artifacts covering roles, oversight, and escalation paths drafted. In the near future, imec aims to participate in EHDS pilots, extend privacy preserving analytics (such as cohort queries and secure statistics), and establish conformance procedures and onboarding kits for providers. The expected public impact is safer, more consistent, and trustworthy reuse of health data for care and research. No direct clinical outcome improvements are claimed unless measured and validated by the responsible healthcare providers.

Sustainability statement **2025**

1. General disclosures

ESRS 2

1.1. | Basis for preparation

Scope of the Report

This sustainability statement forms part of imec's Annual & Sustainability Report for 2025. The reporting period is January 1, 2025, to December 31, 2025, corresponding to the financial year.

This sustainability statement follows the same consolidation scope as imec's consolidated financial statements and includes imec International, imec vzw, and all fully consolidated entities (the "imec group", see section About imec). Entities not under imec's operational control, such as joint ventures, associates, and spin offs, are excluded from the consolidated boundary. Where material, they are considered as part of the upstream and downstream value chain. In limited cases where imec has operational control over non consolidated activities and these are material, related data will be included in topic specific disclosures with clear labeling.

All key performance indicators (KPIs) fall within this period and geographical scope unless stated otherwise.

Framework of the report

Although imec International (a public utility foundation) and imec vzw (a not-for-profit association) are not legally required under Belgian law to comply with the EU Corporate Sustainability Reporting Directive (CSRD) or the associated European Sustainability Reporting Standards (ESRS), imec has elected to voluntarily align its reporting with these standards. As a result, the phasing provisions foreseen for entities within the legal scope do not apply. No further disclosure on phased implementation is thus provided.

Nevertheless, as a mark of the importance that it attaches to sustainability reporting and transparency, imec has chosen to voluntarily align its reporting with the ESRS. To this end, imec conducted a double materiality assessment (DMA), selected material ESRS datapoints, and followed European Financial Reporting Advisory Group (EFRAG) guidance on data collection.

imec's organisation structure

Where applicable, imec applies materiality-based prioritization of disclosures and explains any significant limitations, estimates or exclusions within the relevant topic disclosures. The report's structure and content are based on imec's sustainability policy and material topics, and the management approach is included in the description of each material topic. In the report, "imec" or "imec group" is used for convenience where reference is made to imec International and/or any of its subsidiaries, as the context may require.

1.2. | Governance

1.2.1. The role of the administrative, management, and supervisory bodies in relation to sustainability

Sustainability governance at imec is overseen by the group's administrative and supervisory bodies (including the boards of directors of imec International and imec vzw) and management bodies (including the executive board). Members of the governing bodies and management are appointed based on their ability to successfully lead and grow the imec group. Imec International directors are appointed by the imec vzw board with a view to transparency and embedding decision-making in Flanders. The current composition of the executive board, senior leadership team, scientific advisory board, and senior fellows is made available through imec's website: https://www.imec-int.com/en/organization.

Composition, independence and gender diversity

All members of the boards of directors at imec International and imec vzw are non-executive directors.

On December 31, 2025, 64% of imec International directors were independent (9 of 14). The board of directors of imec vzw consisted of 6 men and 6 women (50%–50%), and the board of directors of imec International consisted of 8 men and 6 women (57%–43%). The executive board consisted of 11 men and 3 women (79%–21%). Information on employee representation on these bodies and on other diversity aspects considered is not available.

Oversight of sustainability

Imec confirmed its existing sustainability governance and policy structure. Sustainability is repeatedly put on the agenda at the highest level of management.

The Executive Vice President & Chief Corporate Support and Infrastructure has been appointed as executive sponsor for the cross-cutting "sustainability" theme. A Director Sustainability has been appointed and is responsible for the further development of imec's sustainability policy, strategy and objectives in the short, medium and long term. The executive sponsor and Director Sustainability meet on a regular basis and inform or consult the executive board on sustainability related topics.

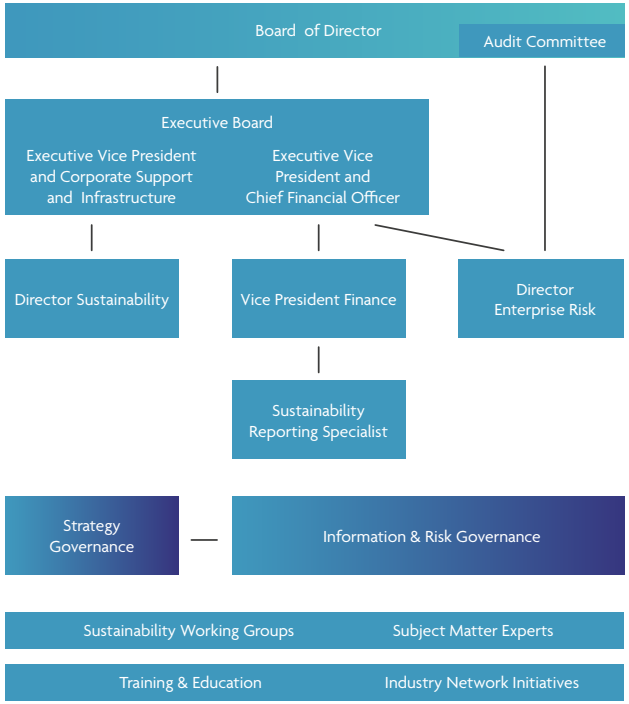
Since 2024, an Environmental, Social and Governance (ESG) Reporting Specialist has been responsible for coordinating ESG data collection across functions, translating regulatory requirements into reporting processes, and ensuring consistency, quality, and internal control of sustainability disclosures in alignment with financial reporting and governance.

To track progress of sustainability initiatives, various working groups (e.g., sustainable procurement, process gas emission reduction, water, etc.) have been established with specific topic owners. These working groups meet several times a year.

The sustainability team includes an Energy Manager, enabling imec to respond effectively to increasing demand for energy-related projects and to follow up on relevant legislation in this framework. Subject matter experts in relevant departments (e.g., Environment, Health & Safety (EHS), Human Resources (HR)) are responsible for following up on other relevant ESG legislation.

To strengthen its ESG governance, the executive board decided to establish an ESG Board in 2025. This will convene as of 2026. This ESG Board is responsible for oversight, ambition setting, and resource allocation related to sustainability matters.

It is presided by 2 co-chairs, i.e., the Chief Communication and Marketing Officer (CMO) and the Chief Financial Officer (CFO). They are joined by the Chief Human Resources Officer (CHRO), Chief Operating Officer (COO), Chief Corporate Support and Infrastructure (CSIO), and co-Chief Strategy Officer (CSO).



Target setting

Since 2022, imec's business strategy and its sustainability-related aspects have been translated into a corporate balanced scorecard and a set of KPIs. These KPIs are divided into:

- corporate KPIs (relating to imec's objectives at the organizational level);
- covenant KPIs (relating to imec's performance as a research center in view of its commitments to Flanders); and
- collective bonus KPIs (relating to non-recurring result-linked benefits).

The corporate balanced scorecard is reviewed annually and monitoring of KPIs is monthly or quarterly, as deemed necessary.

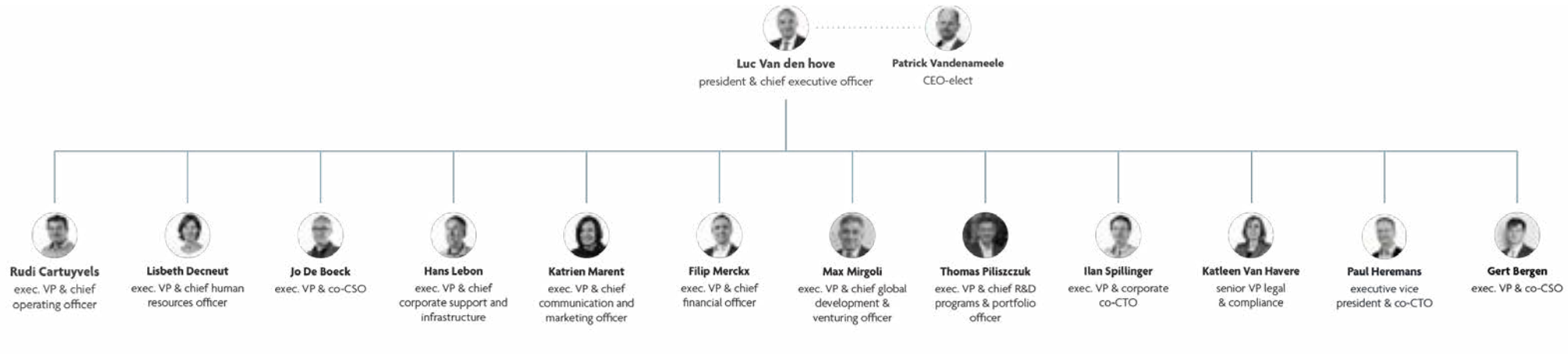
Sustainability-related enterprise risk management

Like any organization, imec is exposed to internal and external risks that can have consequences for its operations and partnerships. These risks may affect the financial situation of the organization, colleagues and other partners, as well as the environment, making management of these risks essential.

In 2019, a new enterprise risk management (ERM) approach was implemented under the supervision of the Director Enterprise Risk, who reports directly to the CFO and Chair of the Audit Committee. The Audit Committee consists of members of imec's board of directors and is responsible for overseeing financial reporting, risk management, and compliance with laws and regulations. A risk register was developed together with senior management and key enterprise risks were identified.

Since 2022, ESG risk management has been integrated into the existing ERM processes, monitoring inherent and residual impact and likelihood of occurrence. In 2025, the assessment of financial risks, based on magnitude and likelihood, was aligned with the assessment of related enterprise risks. The Director of Enterprise Risk works closely with the Director Sustainability in this context.

Leadership org chart



1.2.2. Integration of sustainability-related performance in incentive schemes

As stated above, imec's business strategy and its sustainability-related aspects are translated into a set of KPIs, with one category comprising the collective bonus KPIs (relating to non-recurring result-linked benefits).

All members of the executive board have an ESG target, which is connected to their renumeration.

A performance bonus is paid to employees who are entitled to variable remuneration. This depends on the organization's financial results, as well as the corporate KPIs (including ESG topics) and individual objectives achieved.

Sustainability is integrated into corporate KPIs relating to information security, quality culture improvement, reducing carbon footprint, ESG criteria in investment dossiers, and diversity.

1.2.3. Statement on due diligence

Due diligence is embedded throughout the organization, with the main pillars being ESG management, risk management, and topical components in departments such as procurement, EHS, HR, etc. The table below provides an overview of where imec's main due diligence steps are reflected in this sustainability statement.

Core elements of due diligence	Sections in the sustainability statement
a) Embed due diligence in governance, strategy and business model	Governance section in general disclosures
b) Engage with affected stakeholders in all key steps of the due diligence process	Strategy & Business Models section overview stakeholder engagement IRO section 2024 DMA process
c) Identify and assess adverse impacts	IRO section 2024 DMA process Strategy & Business Models chapter Material topics
d) Take actions to address adverse impacts	Different sections under · Environment chapter · Social chapter · Governance chapter
e) Track the effectiveness of these efforts and communication	List of metrics and targets per section

1.2.4. Risk management and internal controls over sustainability reporting

This report is sponsored by the Executive Vice President & Chief Corporate Support and Infrastructure. The Director Sustainability plays a central role in managing ESG-related information.

In addition, the sustainability reporting specialist, who reports to the Vice President Finance, coordinates proper data management across all imec departments, ensuring optimal alignment and accuracy with respect to internationally recognized sustainability reporting standards (i.e., ESRS). Data is collected through collaboration with small and medium-sized enterprises (SMEs), and the directors of the contributing departments verify their initial input.

Since 2024 and throughout 2025, imec has implemented an ESG reporting management framework to support voluntary ESRS alignment and strengthen governance, control, and monitoring of sustainability information. ESG Data collection and monitoring are driven by the outcomes of the double materiality assessment, enabling consistent identification, measurement, and management of material impacts, risks, and opportunities. The focus on improvement of data quality and completeness will continue in 2026.

The scope of imec's sustainability reporting has been progressively expanded over successive reporting years. Disclosures now cover policies, actions, and targets, reflecting imec's activities with inclusion of all entities within the group. Human resources data includes all entities, while environmental data coverage has been expanded incrementally: the greenhouse gas inventory covers all entities, whereas energy and water metrics are currently only available for the headquarters in Belgium, with further roll out planned in future reporting periods.

During the preparation of this report, the authors used generative artificial intelligence (AI) tools, such as Microsoft Copilot, to support the writing process. After using these tools, the authors carefully reviewed and edited the content as needed to ensure integrity, accuracy, and originality. The authors assume full responsibility for the content of the final document.

«At imec, strong sustainability reporting is driven by the purpose of shaping long term value and positive impact in the semiconductor industry. Transparent disclosures connect our intentions to measurable progress and reflect the journey that will lead us toward a more responsible, and future ready organization.»

Ana da Trindade Barata, Finance Specialist, Sustainability Reporting

No external assurance was obtained for this report.

However, internal verification and recommendations were performed and applied with internal and external experts and management. The Senior Vice President Legal & Compliance, Executive Vice President & Chief Communication & Marketing Officer, and Executive Vice President & Chief Corporate Support and Infrastructure have read the report for further iteration before its final validation by the executive board.

1.3. | Strategy, business model value chain

1.3.1. Strategy, business model and value chain

This chapter discusses how imec's activities generate sustainability-related Impacts, Risks and Opportunities (IROs) and how imec manages them. After a review of imec's strategy and business models through the lens of sustainability, the value chain and stakeholder engagement process are explained. Finally, the material topics, considering impact and/or financial materiality, are listed and explained. These topics are then linked to imec's current sustainability priorities and the related UN Sustainable Development Goals (SDGs).

Imec's overall business strategy

Imec's vision and mission are implemented based on four key principles that drive its business strategy:

- Imec will continue to drive the semiconductor functional scaling in the coming decade.
- Imec will further thrive on connecting the smart application grand challenges with its strength in advanced semiconductor technology.
- Imec will drive differentiating electronic/digital system innovation with an ambitious, disruptive improvement embracing a sustainable society.
- Imec leverages its global technology leadership with good local citizenship in high impact projects in all regions where it has a presence.

Business models at imec

Imec today is the world's leading research center for chip technology, a position it wants to maintain. From the outset, imec has worked towards building an advanced business model that evolves in step with the economic and technological reality and innovations developed or co-developed by imec. Imec's business models consist of:

- collaborative research and development (R&D);
- innovative services and solutions (Development); and
- tailor-made support for technology start-ups (Venturing).

Collaboration on research and development

Collaboration is part of imec's DNA. In the early 1990s, collaboration with large companies, often global players, began as an open innovation model, a business model in which the partners shared research costs and results with each other. Over the years, imec's industrial affiliation programs have been expanded further and bilateral collaborations also followed. Today, imec is the world's leading R&D hub for nanoelectronics, with over six hundred collaborations across the entire value chain. All the major global players in the semiconductor ecosystem, industry partner, as well as many research centers or academia, come to imec for collaborative research and development of the technologies of the future. Thanks to these broad collaborations and growing knowledge base, imec also achieves breakthroughs on a global level, applying its expertise in nanoelectronics to other areas, more specifically computer technologies & systems, health, automotive, energy, industry, consumer, agrifood, aerospace and security.

Offer innovative services and solutions

As the world's leading semiconductor R&D hub, imec opens the door to development, prototyping and manufacturing, both in its own cleanrooms and those of its closely associated partners. This enables the accelerated adoption of groundbreaking technologies for a better life and a sustainable future. It also lowers the barrier to innovation for smaller organizations, such as start-ups.

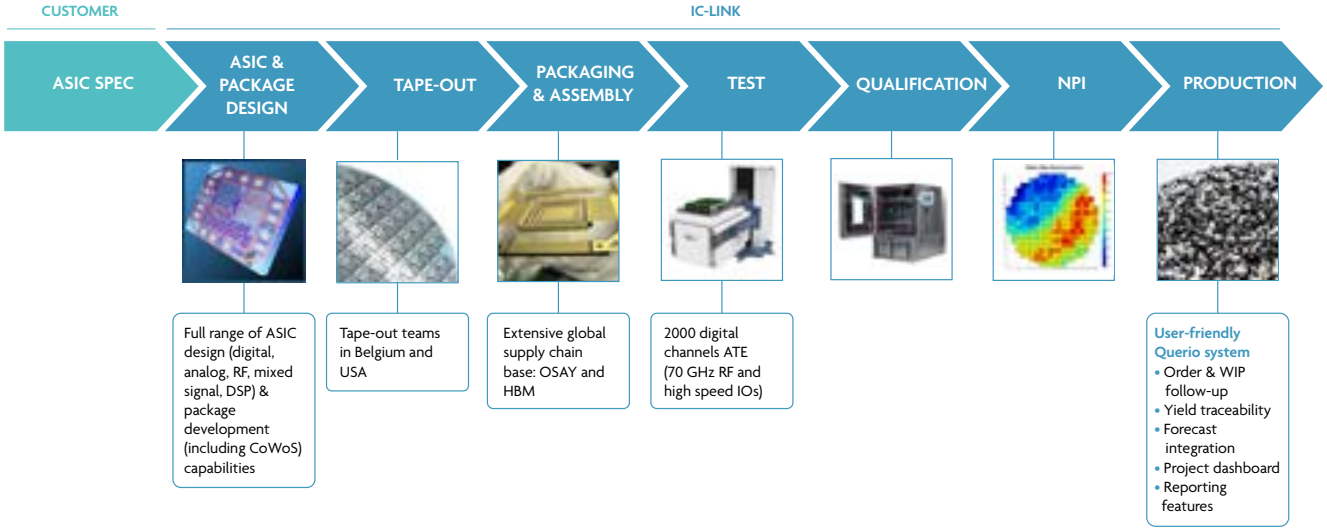
IC Link is imec's bridge from innovation to industrialization, helping customers convert semiconductor concepts and specifications into manufacturable, scalable, and reliable products, working across ASIC development, integrated photonics, advanced 2.5D/3D packaging, custom wafer processing, and test and qualification.

IC Link provides coordinated access to technology platforms, manufacturing ecosystems, and engineering expertise, through end to end program and supply chain coordination, together with leading foundry and outsourced assembly and test (OSAT) partners. IC-Link supports a diverse customer base across multiple end markets, offering an integrated pathway from early feasibility and prototyping through manufacturing execution and production ramp up.

IC Link operates as a value chain aggregator (VCA) and orchestrator, connecting customers (fabless/device makers) with foundries, packaging/test houses, and logistics and influencing technology selection, design for efficiency choices, yield rates, packaging material use, and transport flows.

Thanks to the European Union's Europractice platform, this service is also available to the academic world, which benefits from reduced entry costs, early advice, and ongoing support.

Full range ASIC development capabilities



Tailor-made support for technology start-ups

VENTURING
STARTUPS & FUNDS

Imec.DeepTechVentures helps start-ups leverage imec's network, intellectual property (IP), design, prototyping and manufacturing capabilities to realize their full disruptive potential. A multidisciplinary group of experts supports deep-tech entrepreneurs in bringing their disruptive ideas to commercial maturity. The team employs its privileged access to the deep-tech ecosystem to help start-ups define a technology-market match, shape a business plan, attract talent, find investors, and much more. Imec.xpand is often a prime investor in these start-ups.

This independently managed value-add venture capital fund focuses on hardware-based nanoelectronics innovations where imec technology, expertise, network and infrastructure can play a differentiating role.

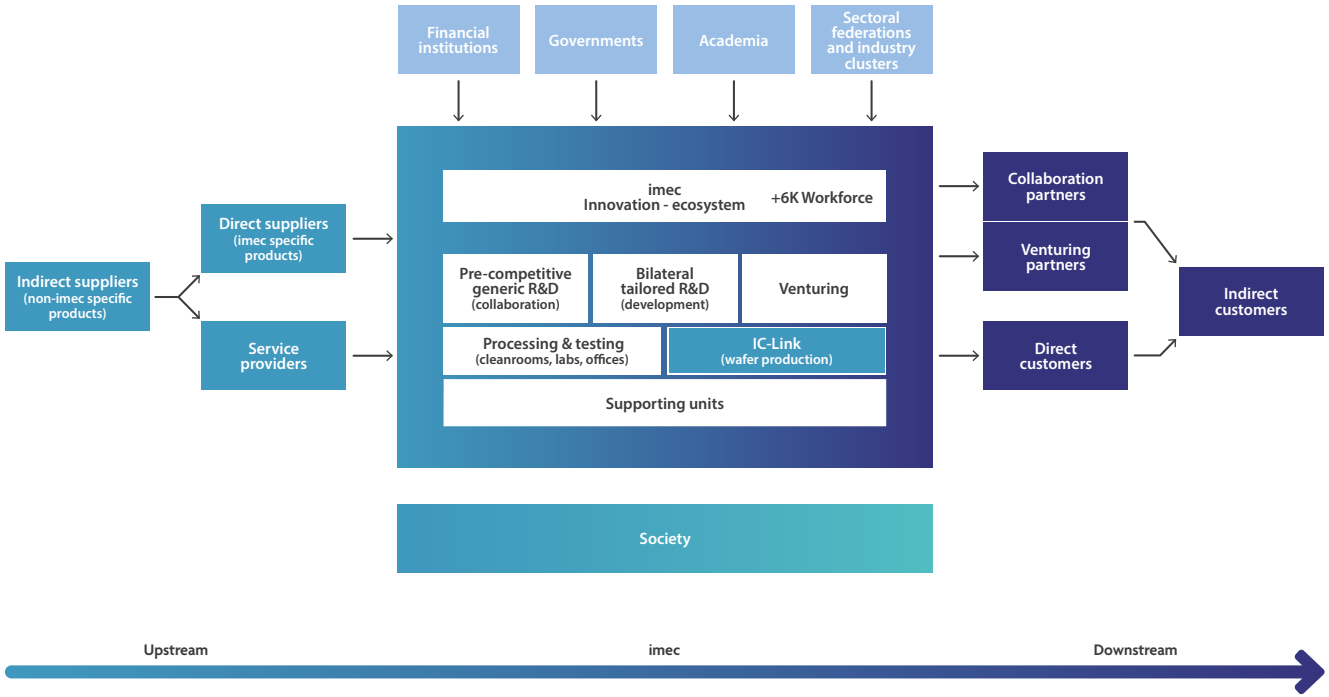
The imec.istart program, meanwhile, is a unique business accelerator program for digital companies. Imec.istart supports downstream commercialization by acting as a first investor in early stage technology startups, providing pre seed funding alongside coaching, access to imec expertise and infrastructure, and investor networks to enable the translation of innovation into market ready products and scalable businesses.

As imec (both imec.istart and Imec.DeepTechVentures) holds minority, non controlling equity interests, portfolio companies and spin offs are excluded from imec's consolidated reporting boundary. Their impacts, where material, are considered as part of imec's downstream value chain. Imec.istart helps technology entrepreneurs grow their businesses through specialized coaching, facilities, and broad support.

Imec's value chain from a sustainability perspective

Imec's strategy and business models define the value chain with its upstream and downstream phases and core activities that impact internal and external stakeholders. By aligning the business models with the value chain and the affected stakeholders, the material impacts, risks and opportunities, and their place on the value chain thus become clear. The overview on the right visualizes imec's value chain as used for the 2024 DMA.

Imec's value chain used in the DMA process



1.3.2. Interests and views of stakeholders

Imec engages a broad set of stakeholders that are relevant from a sustainability perspective, including its own workforce (and worker representatives), governments, sectoral federations and industry clusters, collaboration partners, academia, venturing partners, financial institutions, society and non-R&D suppliers. To this end, imec uses a mix of regular and ad hoc dialogues. These include works council discussions, yearly wellbeing and engagement surveys, dedicated supplier meetings, steering committees, program meetings, workshops and deep-dives, and forums such as the imec Technology Forum and Partner Technical Weeks. This ongoing dialogue enables imec to understand interests and expectations that relate to its strategy and business model, such as access to talent and training, high-quality and affordable materials and services, supply-chain resilience and decarbonization, alignment on long-term innovation policy frameworks, and shaping its research agenda and roadmap with partners and academia. Imec uses stakeholder input to clarify needs and challenges across its ecosystem and, together with stakeholders, formulate answers, set priorities, and define its policy, ambitions and actions over the short and long term, including in the context mapping and external stakeholder interviews that informed its 2024 DMA.

As part of the installation of the ESG board in 2026, a process to inform the appropriate management, administrative and supervisory bodies (cf. GOV1) will be worked out.

Value chain and stakeholder engagement

Stakeholder group	Stakeholder type	Why we interact	How we interact (methods and frequency)	How our way of work is impacted
Non-R&D suppliers	• Non-R&D suppliers	• Ensure high quality materials, products and services at affordable prices • Leverage supplier driven value • Meet our future needs for materials and tools • Remove risk/carbon in the supply chain and get to know the value chains	• Tiered approach • Dedicated meetings with top tier suppliers • Ad hoc and direct contact, through tenders and procedures with dedicated buyers	• Access to the materials, tools and services when we need them, at affordable prices • Resilience in our supply chain
Governments	• EU Member states • Flemish government • European Commission • Non-EU countries • Local governments	• Engage on policy frameworks to ensure long-term innovation frameworks • Maintain and strengthen the relationship; good local citizenship • Shape and execute (regionally) relevant innovation projects • Improve information flow	• Meetings with key policymakers in target markets • Regular steerco meetings with public entities • Meetings on ad hoc topics • Presentations and deep-dives on relevant research topics • Imec Technology Forum (ITF) several times/year across the globe	• Paves the way for a long-term policy framework that underpins imec's long-term strategy • Long-term framework agreements with government on imec's strategy and funding • Finger on the pulse and joint execution of societally and economically relevant research topics • Responsive relationship on (inter)national developments
Sectoral federations and industry clusters	• Local (digital) innovation intermediaries • Cluster organizations • Spearhead clusters	• Leveraging imec research and know-how through regional and societal ecosystems • Dialogue on societal and economic relevance of imec activities maximizing local impact • Local stakeholders (public, industrial) require dedicated SME approach • Technological testbeds in public space, in triple helix context • Open information exchange with local partners on imec's strategy and plans • Shape relevant innovation projects	• Ecosystem interactions • Bilateral engagements and participation in local events • Website with regular updates • Community outreach • Imec Technology Forum (ITF) several times/year across the globe»	• Dedicated imec efforts to engage with local and regional stakeholder communities • Inclusion of local impact (and opportunities) in imec's strategy
Sectoral federations and industry clusters	• Integrated Device Manufacturers (IDMs) • Foundries • Fabless • Fablite • Electronic Design Automation (EDA) • Material suppliers • Equipment suppliers • System partners • Prospective European Partners	• Understand business needs • Build relationship and trust • Build a global semiconductor ecosystem • Co-develop disruptive technology building blocks • Keep in view emerging new technologies and leverage supplier innovation in our ecosystem»	• Key account managers and technical account managers • Imec Technology Forum (ITF) several times/year across the globe • Partner Technical Weeks 2x/year • Assignees permanently on site • Regular programme meetings • Regular steering committees • Focused workshops and technology deep-dives • Meetings and presentations at conferences and trade shows • Corporate & marketing communication through website, newsletter, research updates...	• Defines the imec roadmap and offering • Access to state-of-the-art tools and consumables • Ramp up efforts in terms of ESG activities and reporting»
Academia	• Flemish academia organizations and networks • EU academia organizations and networks • Non-EU academia organizations and networks	• Increase awareness and strengthen positioning as scientific leader in nanoelectronics and digital technologies • Broaden our research base (imec positions itself between academia and industry) • Access to and training of talent • Stay ahead of state-of-the-art academic insights • Strengthen local presence • Build global presence	• Regular meetings with key academic institutes • Joint appointments of professors at imec, give guest lectures to students and share our expertise • Embed academic research groups in the imec R&D organization • Student excellence days • Strong presence at leading conferences and seminars	• Influence on our research agenda • Shapes imec culture (due to large number of PhD students in house)

Value chain and stakeholder engagement

Stakeholder group	Stakeholder type	Why we interact	How we interact (methods and frequency)	How our way of work is impacted
Workforce	• Own payroll employees. • Extended workforce (such as PhD students, academic workforce, consultants or temporary employees). • In-house assignees of imec partner companies, also part of extended workforce (=unique model of partner collaboration). • Unions/employee representation	• Strengthen imec's core values / culture: connectedness, integrity, passion and excellence • Train and retain a resilient workforce: committed to imec, engaged at work, vital (not too much stress) and included Empower strong leadership teams so they can lead their teams in the best possible way • Build an effective and agile organization, with goals and clear feedback to improve from corporate to individual level	• Several internal information channels to spread news: intranet, weekly update mails, onsite information screens, communities, quarterly update meeting, events, emails for policy or benefit related news or when an action is required, etc. • Employee cases are answered by HR colleagues (when raised) • HR business partners • Specific channels are in place if problems arise e.g. persons of trust, whistleblower channel • Yearly surveys on wellbeing, engagement, changes... • Monthly formal discussions (e.g. works council) • Onboarding program and trainings (with feedback forms after each training), workshops, seminars, connect & learns and e-learnings	• All interactions draw on the employee experience framework: the entire journey through all the touchpoints of the employee lifecycle (from the time they apply for a job until the day they leave), or the sum of all the interactions, should be positive • Individual questions and problems are categorized and also tackled collectively (e.g. policy change) where useful • Feedback on the imec way of working from surveys, discussions, reactions... are summarized, discussed and, where useful, incorporated in imec operations • Feedback on trainings is used to improve quality of content and trainers
Society	• Neighborhood and local community • Citizens • Non-profit organizations	• Demonstrate good citizenship towards our local communities • Live up to our mission to educate the broader public on our innovations • Support communities by citizen science driven projects and living labs • Keep finger on the pulse on societal evolutions • Support societal transformation through our projects • Increase brand awareness in locations where imec is present and demonstrate impact on local communities and society at large	• Local outreach activities • Communication through various channels (website, blogposts, newsletters, podcasts, social media, events...)	• The human aspect and an inclusive approach are taken into account when developing applications for a better society • Societal impact is generated by supporting non-profit organizations
Collaboration partners	• Integrated Device Manufacturers (IDMs • Foundries • Fabless • Fablite • Electronic Design Automation (EDA) • Material suppliers • Equipment suppliers • System partners • Low Volume Production • Prospective European Partners	• Understand business needs • Build relationship and trust • Build a global semiconductor ecosystem • Co-develop disruptive technology building blocks • Keep in view emerging new technologies and leverage supplier innovation in our ecosystem	• Key account managers and technical account managers • Imec Technology Forum (ITF) several times/year across the globe • Partner Technical Weeks 2x/year • Assignees permanently on site • Regular programme meetings • Regular steering committees • Focused workshops and technology deep-dives • Meetings and presentations at conferences and trade shows • Corporate & marketing communication through website, newsletter, research updates...	• Defines the imec roadmap and offering • Access to state-of-the-art tools and consumables • Ramp up efforts in terms of ESG activities and reporting
Venturing partners	• Start-ups and intermediaries • Scale-up partners	• Build a global and local high-tech community • Create a channel to translate imec's inventions into real applications and businesses • Improve quality of innovation funnel • Initiate collaborations by connecting external start-ups to imec research groups • Ecosystem building and increase of local impact	• Dedicated start-up coaches • Frequent coaching • Structured innovation and venturing process • Imec internal innovation calls 2x/year • Open call for start-ups 3x/year • Recurring meetings with scale-up partners	• Development of a tailored approach to deeptech innovation • Shapes the imec culture (employees are encouraged to participate in innovation calls)
Financial institutions	• Financial partners	• Maintain and strengthen the relationship • Build and strengthen our reputation and position • Improve information flow and share strategic insights • Access to financing	• Regular meetings • Participation in roundtable and events	• Ramp up efforts in terms of ESG reporting • Secure the financing we need to support (the growth of) imec

1.3.3. Interaction of material impacts risks and opportunities with strategy and business model, and financial effects

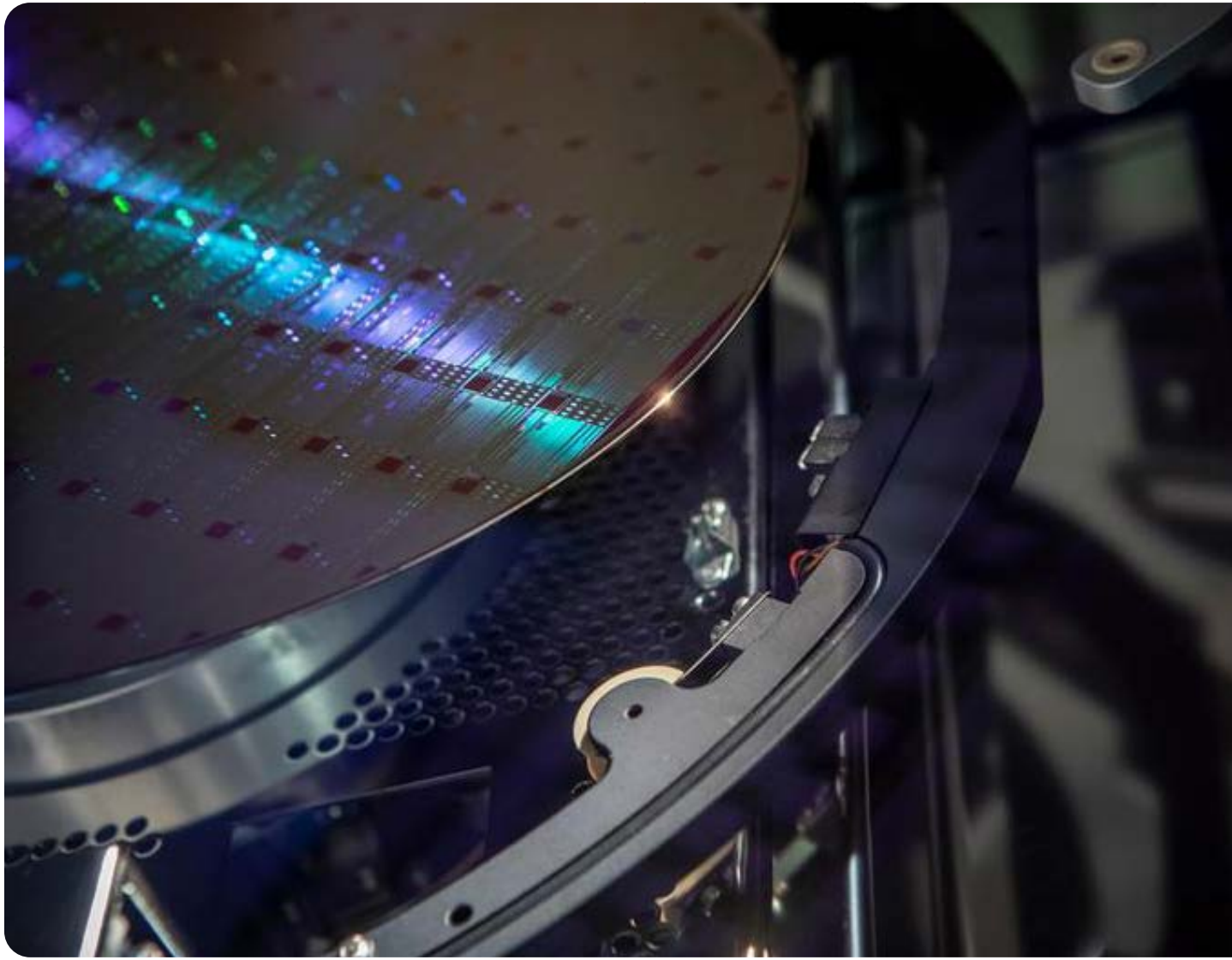
Description of material impacts, risks and opportunities (IROs) across imec's strategy, business model and value chain

Imec's 2024 double materiality assessment identified 21 material IRO clusters across environmental, social, governance, and entity-specific topics. In 2025, the Enterprise Risk Director and the Director Sustainability, supported by external expertise, refined the descriptions, boundaries and rationales of these topics and strengthened the explicit link between each cluster, the underlying ESG matters, and the drivers in imec's strategy, business model, and value chain. This refinement clarifies how material impacts (inside-out), risks, and opportunities (outside-in) have their origin in how imec creates and delivers value.

1. Environmental & societal IROs associated with imec's handprint - R&D and venturing

Imec's strategy and business models, R&D collaboration, innovative services and solutions, and venturing are anchored in its mission to develop chip and digital technologies that enable a more environmentally efficient and socially resilient future.

Imec's R&D is double-material because it generates environmental impacts (e.g., energy use, GHG/process gases, water and materials intensity of future chip technologies) and drives financial effects through regulatory, supply, and cost pressures on the semiconductor value chain. Accordingly, its environmental impact assessment is embedded in research governance and programs (e.g., SSTS, imec.netzero), making disclosure necessary to show how R&D priorities, roadmaps, and partner collaborations mitigate risks and scale positive outcomes across the ecosystem.



R&D with societal impact is double-material because imec's research generates significant positive societal impacts and is increasingly linked to financial and strategic expectations from partners, governments, and funders. Imec's R&D directly shapes future technologies in areas such as healthcare, mobility, energy, security, and digital connectivity, with downstream effects on quality of life, safety, accessibility, and economic development. Given imec's central position between academia, industry, start-ups, and public authorities, disclosure is material to explain how research priorities are steered toward societally relevant outcomes, how potential societal risks of emerging technologies are managed, and how responsible innovation underpins long-term value creation across the ecosystem.

Positive impacts and opportunities arise from imec's ability to:

- develop technologies to accelerate decarbonization;
- leverage research to reduce the footprint of chip production;
- develop solutions to reduce energy consumption;
- enable smart applications that contribute to a thriving society; and
- create and support start-ups with a positive impact on society.

2. Environmental IROs associated with imec's operational footprint

At the same time, imec's R&D operations, particularly cleanroom activities, require energy and water intensive infrastructure, advanced process chemicals (including substances of concern or substances of very high concern), hazardous materials management, and a resilient global supply chain for materials and equipment.

Imec's operational context generates financial risks through exposure to:

- increased investment in climate change adaptation & mitigation measures;
- energy, utility and material cost volatility;
- increased compliance and treatment costs; and
- capital expenditure is needed to maintain and expand advanced facilities.

3. Social IROs linked to people, partners and the wider community

Imec's business model relies on highly skilled labor, international mobility, and complex value chains to deliver advanced R&D activities. This reliance shapes material social impacts related to working conditions, work pressure, talent development, health and safety, and labor practices across its own workforce and extended value chain. In addition, campus expansion and international mobility associated with imec's growth create impacts on affected communities, particularly in relation to housing availability and local infrastructure.

Continued access to highly specialized and diverse talent to strengthen innovation capacity and long-term success in imec's highly competitive sector is a permanent risk and challenge.

4. Governance and related entity specific IROs tied to imec's ecosystem leadership

Imec's role as a central, trusted research partner in the semiconductor ecosystem mean a strong corporate culture, responsible conduct, client and supplier data security, and stakeholders' sustainability expectation management meet the criteria for impact materiality.

At the same time, potential weaknesses in the above topics could lead to reputational damage or compliance risks, potentially affecting stakeholder trust, funding access, and imec's license to operate.

Financial effects (qualitative)

The material risks and opportunities identified through the DMA may affect imec's financial position, financial performance, and cash flow through

- operating cost effects (e.g., energy and utility costs, procurement costs for materials and services, compliance and treatment costs linked to water, waste and hazardous substances management);
- capital expenditure and asset utilization effects (e.g., investments required to maintain, upgrade and expand infrastructure and to meet regulatory or risk mitigation requirements);
- business continuity and delivery effects (e.g., disruption-related costs affecting the timing and execution of R&D activities and services central to imec's business model);
- workforce-related effects (e.g., recruitment, retention and training costs and productivity impacts);
- partnership-related effects (e.g., the ability to secure and maintain collaborations in a context where ESG, due diligence and data security requirements increasingly influence agreements); and
- opportunity-related effects, where demand for sustainable and socially beneficial technologies and increasing sustainability expectations in the ecosystem can support new or expanded R&D collaborations, service offerings, and venturing outcomes.

At this stage, imec does not quantify the current or anticipated financial effects per individual material IRO cluster. Further work is required to improve the robustness and decision-usefulness of estimates.

Material topics

The material topics in the following table logically derive from imec's core activities and relevant stakeholders in its value chain as described above. Further details on the outcome of the DMA are explained in IRO-2.

IRO Shortlist

	Material Environmental topics	ESRS Section
1	R&D with environmental impact	E (entity specific)
3	Climate change adaptation	E1
4	GHG emissions & energy consumption	E1
5	Substances of (very high) concern	E2
6	Water pollution	E2
7	Own water use	E3
8	Incoming resources	E5
9	Waste creation and its management	E5

	Material Societal topics	ESRS Section
2	R&D with societal impact	S (entity specific)
10	Work-life balance	S1
11	Diversity - Equity - Inclusion (DE&I)	S1
12	Economic & social working conditions	S1
13	Health and safety @ imec and its partners	S1-2
14	Talent attraction & retention	S1
15	Talent development & training @ imec and its partners	S1-2
16	Impacts on nearby communities	S3

	Material Governance topics	ESRS Section
17	Corporate culture incl. ethical behavior	G1
18	Political engagement	G1
19	Relationships with our direct partners	G1
20	Client and supplier data security & privacy	G (entity specific)
21	Responsible conduct in the ecosystem	G (entity specific)

E Environment S Social
G Governance E-S Entity-Specific

How imec responds to these impacts, risks and opportunities

The opportunity dynamics actively shape imec's R&D roadmaps, collaboration programs and venturing strategy, serving as a core pathway for delivering innovations that make a meaningful positive impact on society, in line with imec's mission.

The **environmental** impacts and risks are balanced by imec's priority to:

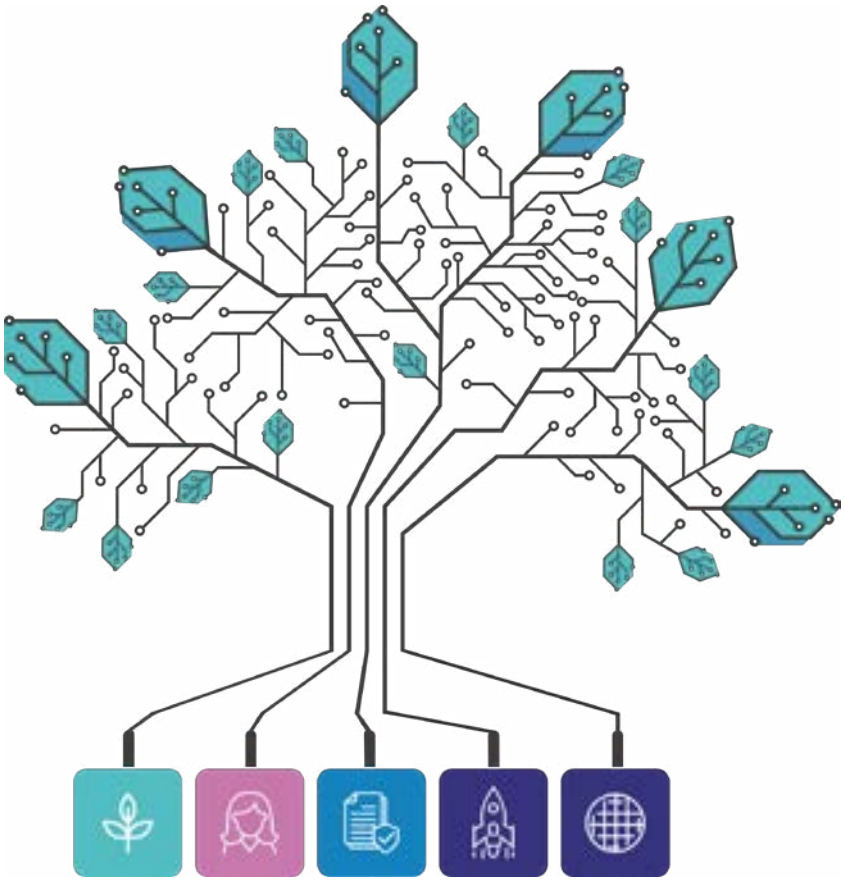
- reduce imec's carbon footprint and manage climate change risks;
- manage hazardous materials responsibly;
- use and reuse water and effluents efficiently;
- increase responsible and circular use of materials; and
- minimize and repurpose waste streams.

The **social** impacts and risks are balanced by imec's priority to:

- promote a healthy work-life balance;
- offer optimal economic and social working conditions;
- stimulate diversity and inclusion;
- invest in engaged and talented employees;
- support a solid health & safety culture; and
- enhance community stewardship.

The **Governance** impacts and risks are balanced by imec's priority to:

- encourage responsible conduct and effective partnerships;
- maximize data security and customer privacy;
- strengthen sustainable procurement; and
- adopt ethical behavior.



How we work sustainably
'Our footprint'

Respecting the environment
6 7 8 9

With our people
10 11 12 13 14 15 16

By good governance
17 18 19 20 21

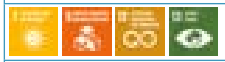
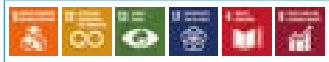
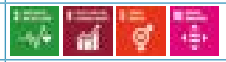
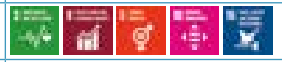
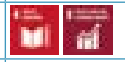
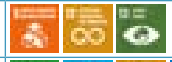
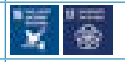
How we we generate a sustainable impact in society
'Our handprint'

Through our R&D
1

Through our venturing and partnerships
2

Strategy to IRO

E Environment S Social
G Governance E-S Entity-Specific

	Sustainability priority	Priority domain	Material ESG topics	Related SDGs
How we generate a sustainable impact in society?	Through our R&D	Develop technologies to accelerate decarbonization	1 2	
		Leverage research to reduce footprint of chip production		
		Develop solutions to reduce energy consumption		
		Enable smart applications that contribute to a thriving society		
	Through our venturing and partnerships	Create and support start-ups with a positive impact on our society		
How we work sustainably?	With our people	Promote a healthy work-life balance	10	
		Offer optimal economic and social working conditions	12	
		Stimulate diversity and inclusion	11	
		Invest in engaged and talented employees	14 15	
		Support a solid health & safety culture	13	
	With environmental respect	Reduce imec's carbon footprint and manage climate change risks	3 4	
		Manage hazardous materials responsibly	5	
		Use and reuse water and effluents efficiently	6 7	
		Increase responsible and circular use of materials	8	
		Minimize and repurpose waste streams	9	
	By good governance	Encourage responsible conduct and effective partnerships	19 21	
		Maximize data security and customer privacy	20	
		Strengthen sustainable procurement	4 5 8 20 S2	
		Adopt ethical behavior	17 18	
		Enhance community stewardship	16	

1.4. | Impacts, risks and opportunities

1.4.1. Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

Updated approach

In 2024, imec conducted a DMA, in line with the ESRS reporting standards and EFRAG guidance, with the support of an external consultant. The 2024 DMA built on prior materiality work, but was the most extensive assessment to date. More specifically, internal and external stakeholder interactions were expanded and the link with financial materiality considerations strengthened.

In 2025, minor changes were made during a DMA refresh:

- Rewording of some IRO names to better reflect their scope (corporate culture, stakeholders' sustainability expectations).
- Rewording of all the IRO descriptions to provide more clarity.
- One of the matters ("Fair management of relationships with suppliers including payment practices") was moved from the cluster on "Relationships with our direct partners" to the "Corporate culture" cluster to improve the coherence of both IROs.

Imec's 2024 DMA process

The applied DMA process set out a structured approach for identifying and determining the most significant sustainability topics for imec. It involved conducting detailed analyses, using established methodologies, and working closely with imec's management team. In addition to this, it also required engaging with external stakeholders through in-depth interviews to ensure the accuracy and relevance of findings. The process consisted of four steps, with each step contributing to identifying imec's main impacts, risks and opportunities.

Understand imec's context

The first step consisted of understanding and mapping relations between imec's business models, strategy, value chain, affected stakeholders (1.3 Strategy, business models and materiality (SBM)), and any other relevant contextual information in relation to sustainability matters. In addition to the 88 sustainability matters covered in the ESRS, entity-specific sustainability matters for imec were also identified. The mapping combined two perspectives, considering materiality both from a financial and impact point of view. Sources of information used included desk research, stakeholder consultation, and internal information and feedback.

- Various sustainability standards and databases, scientific research, government reports, news websites, non-governmental organization (NGO) reports, and professional literature were consulted. The selected references ensured that the analysis was robust and grounded in the best available knowledge.
- Focused and structured external stakeholder interviews were conducted using the ESRS list of 88 matters as a framework for gaining additional insights. More specifically, feedback was collected concerning entity-specific matters relating to imec's R&D activities and central position in the semiconductor ecosystem.
- Internal work sessions with the ESG core team, Vice President Finance, Director Enterprise Risk, and executives were held. These provided an opportunity to discuss and validate findings, refine the analysis, and collect feedback from key internal stakeholders. The sessions contributed to raising awareness, facilitating collaboration, and ensuring that the analysis was aligned with imec's operational realities.

The results generated a robust and balanced understanding of the key issues, where they occur in the value chain, and who are the (potentially) affected stakeholders, laying the foundation for the next steps.

Define a long list of relevant matters

To identify all potentially relevant sustainability matters, an extensive list, including the entity-specific disclosures, was established based on desk research. For each (potentially) relevant matter, a description explained how it might relate to imec and cause IROs. These IROs were consistently mapped in imec's value chain. Feedback was then collected from imec's ESG management team. Matters of low relevance were excluded from further consideration with a clear rationale for their exclusion provided. Resources thus focused on the most significant issues. Any knowledge gaps that were identified during this process were documented. This helped to highlight areas where further research or data collection might be needed.

Score and rank the longlisted matters

Matters considered relevant for imec were scored in accordance with the ESRS reporting standards and EFRAG guidance:

- For impact materiality, severity and likelihood of occurrence were considered, for financial materiality magnitude and likelihood of occurrence.
- For negative impacts relating to human rights, severity took precedence over likelihood of occurrence in the scoring formula.
- For financial materiality, each matter was mapped to relevant ERM risks, and imec leveraged ERM inherent and residual risk ratings to calibrate and challenge the ESG assessment (and vice versa), ensuring alignment between DMA outcomes and the broader risk governance framework.

All previously collected information was used for the scoring, as well as feedback from imec's cross-functional management teams, supplemented with the consultant's recommendations where necessary. Clarifications (e.g., references) to justify scores were documented.

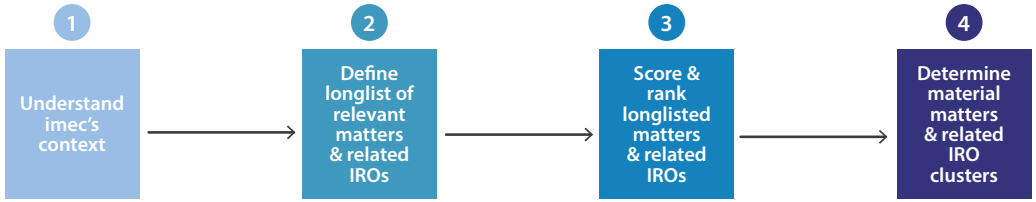
The final score for each matter (including entity-specific matters) reflected the severity or magnitude and likelihood of occurrence of each matter and related IROs, giving a clear indication of its significance. This score can also be used to establish whether the matter is material on one level only (impact or financial) or double material (impact and financial).

The matters were then ranked to identify the most critical ones and clustered into material ESG topics. For some matters, the available information was deemed insufficient for a proper assessment. This was especially the case for matters relating to the value chain. These information gaps were systematically documented, highlighting areas where further research or data collection was needed to further improve the double materiality assessment. Where relevant, these gaps were explained in the topical disclosures.

Determine material matters and their IRO clusters

Following a final process and scoring check by the Vice President Finance and the Enterprise Risk and Sustainability Directors, a select committee of executive board members validated the scores and ranking and determined the threshold. The executive board then formally validated the DMA conclusions. The explicit involvement of the executive board ensured that the outcome was robust and aligned with imec's strategic priorities. The result was the list of material IROs to be used for reporting. IRO clusters can be found in the section on imec's strategy and business models (SBM).

A more detailed overview of the 2024 DMA can be found below.



Who	consultant - leadership	consultant - imec cross-functional management	consultant - imec cross-functional management	leadership
What	• 2023 materiality assessment & ERM analysis • context analysis & value chain • external stakeholder interviews • internal financial materiality interviews	• using step 1, indicate matters to score/not score • add entity-specific topics • discuss & validate in scoring workshops	• 'scoring' workshops with managers • analysis of workshop score by consultant • proposal of matter scoring by consultant	• preliminary validation by relevant exec. board members • formal exec. board decision
Result	• value chain definition • indicate importance of each ESRS matter	• list of ESRS matters to score incl. entity-specific topics	• ranking of matters • threshold scenarios • clusters of matters	• material clusters & matters to be used in integrated report and ESG strategy

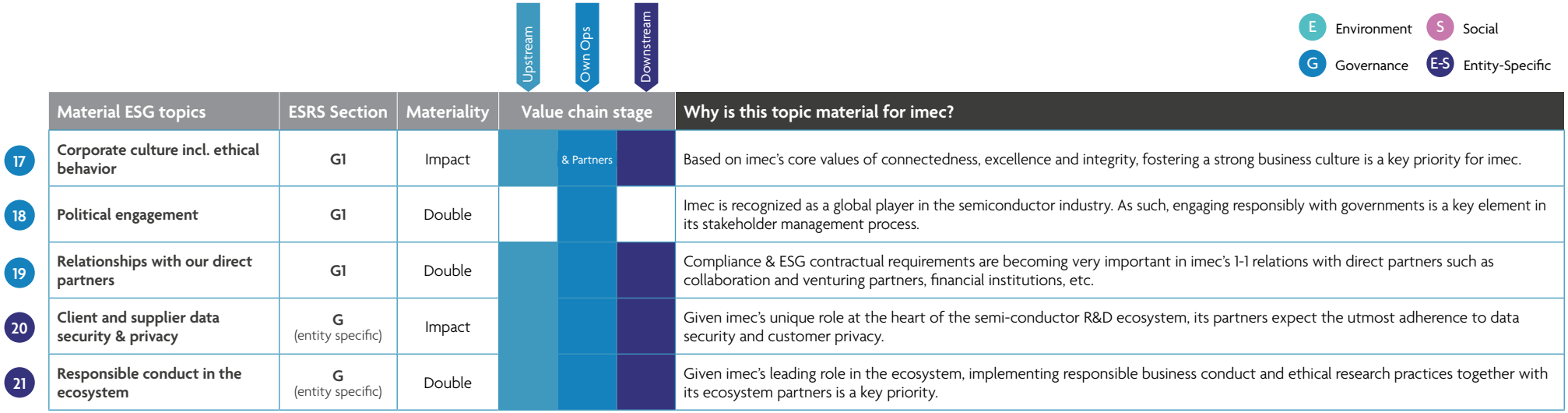
Materiality matrix

The matrix visualizes the result of imec's DMA as described in the section on IRO (1.4).

1.4.2. Material impacts, risks, and opportunities and disclosure requirements included in the sustainability statement

E Environment S Social
G Governance E-S Entity-Specific

	Material ESG topics	ESRS Section	Materiality	Value chain stage	Why is this topic material for imec?
1	**R&D with environmental impact**	**E** (entity specific)	Double		Imec considers its mission is to develop technologies that contribute to a more sustainable future by focusing on the positive impact of future chip technologies and preventing the negative effects and risks of these technologies.
2	**R&D with societal impact**	**S** (entity specific)	Double		Imec's focus is on disruptive innovation with positive environmental and societal impact. Imec pursues this in its own research and in its collaborations with and guidance for spin-offs and start-ups (venturing).
3	**Climate change adaptation**	**E1**	Financial		Climate change effects could lead to business continuity risks and cost increases of incoming materials.
4	**GHG emissions & energy consumption**	**E1**	Double		Imec's operations are very energy intensive and use gases with very high global warming impact. Imec wants to mitigate these impacts as much as possible.
5	**Substances of (very high) concern**	**E2**	Double		The semi-conductor industry and imec use legally designated substances of very high concern that are being targeted by legislative measures that significantly impact future operations.
6	**Water pollution**	**E2**	Financial		Because imec operates in a green and sensitive environment, new and stricter regulations regarding water pollution might require abatement investments.
7	**Own water use**	**E3**	Double		Imec's main production activities are situated in a region with high water stress. Because its activities require high water consumption, imec must prioritize limiting this consumption as much as possible.
8	**Incoming resources**	**E5**	Double		Imec's R&D activities require high quality and scarce materials and continuous investment in its infrastructure. Both availability and cost of materials could have a financial impact.
9	**Waste creation and its management**	**E5**	Impact		Even if imec mainly conducts R&D activities and is not a mass producer, the waste that it creates contains hazardous elements and proper management thereof is a requirement.
10	**Work-life balance**	**S1**	Impact		Imec operates in a global, fast and time-intensive industry with a shortage of talent where work-life balance is a permanent point of attention.
11	**Diversity - Equity - Inclusion (DE&I)**	**S1**	Double		Imec is an international organization, playing a leading role in bringing together the global semi-conductor ecosystem. As such, fostering diversity, equity and inclusion is a key priority.
12	**Economic & social working conditions**	**S1**	Impact		In this high-skill and demanding industry, good working conditions are a key success factor to attract and retain top talent.
13	**Health and safety @ imec and its partners**	**S1-2**	Impact	& Partners	Given the nature of imec's activities, the health and safety of own employees as well as that of the workers in the value chain is a top priority. Maintaining and ensuring the proper application of strict health and safety rules is paramount.
14	**Talent attraction & retention**	**S1**	Double		In order to fulfil its mission, imec requires the best talents to lead the R&D for its industry. In view of the global war on talent, attracting and retaining top talent is becoming an important topic for imec.
15	**Talent development & training @ imec and its partners**	**S1-2**	Impact	& Partners	Besides being able to attract the best talent, imec also has an important responsibility to train future talent for the industry in which it operates, e.g., its own employees and those of its partners.
16	**Impacts on nearby communities**	**S3**	Impact		Imec is one of the key employers and larger organizations in the greater Leuven region. As such, it has a major impact on the community, e.g., in terms of housing and mobility. Imec also has the ambition to positively contribute to all locations where it has a presence.



	Material ESG topics	ESRS Section	Materiality	Value chain stage	Why is this topic material for imec?
17	**Corporate culture incl. ethical behavior**	**G1**	Impact	& Partners	Based on imec's core values of connectedness, excellence and integrity, fostering a strong business culture is a key priority for imec.
18	**Political engagement**	**G1**	Double		Imec is recognized as a global player in the semiconductor industry. As such, engaging responsibly with governments is a key element in its stakeholder management process.
19	**Relationships with our direct partners**	**G1**	Double		Compliance & ESG contractual requirements are becoming very important in imec's 1-1 relations with direct partners such as collaboration and venturing partners, financial institutions, etc.
20	**Client and supplier data security & privacy**	**G** (entity specific)	Impact		Given imec's unique role at the heart of the semi-conductor R&D ecosystem, its partners expect the utmost adherence to data security and customer privacy.
21	**Responsible conduct in the ecosystem**	**G** (entity specific)	Double		Given imec's leading role in the ecosystem, implementing responsible business conduct and ethical research practices together with its ecosystem partners is a key priority.

Imec does not have specific policies, targets and metrics to manage the two material topics, R&D with environmental and R&D societal impact. Projects relating to these two topics are disclosed in section "refer to imec's Handprint section".

2. Environmental disclosures

ESRS E

2.1. | Climate change (ESRS E1)

2.1.1. Imec material topics related to climate change

3 Climate change adaptation

Cleanrooms, utilities, and specialized tool chains in semiconductor R&D are vulnerable to climate related disruptions (e.g., flooding, heat, supply interruptions). Imec's Leuven campus and supply base face potential continuity, cost, and schedule risks. The DMA therefore identifies this as a financial materiality and calls for continued site resilience evaluation, supplier risk scanning, and integration of adaptation considerations into facility upgrades and permits to protect research cadence and partner deliverables.

4 Energy consumption and GHG emissions

Semiconductor R&D is highly energy-intensive and relies on process gases with very high global warming potential (such as NF_3 and SF_6), resulting in significant climate impacts. At the same time, imec faces financial exposure through energy price volatility, evolving carbon-pricing mechanisms, and decarbonization requirements from partners. The Double Materiality Assessment classifies this topic as double material. Imec operationalizes this through full scope 1–3 inventories, defined reduction targets, the rollout of process-gas abatement systems, energy-efficiency programs (including energy policy agreement (EBO) measures), and KPI-based performance monitoring across fabs and labs.

2.1.2. Management of climate change

POLICIES

2.1.2.1. Transition plan, climate-related risks & resilience in relation to climate change

Transition plan for climate change mitigation

As of the end of the reporting period, imec does not yet have a climate transition plan for mitigation that meets the key ESRS E1 requirements (i.e., defined decarbonization levers, a time-bound action plan, quantified investments/funding, key assumptions and dependencies, a locked in emissions assessment, and progress tracking against the plan). In imec's 2024 double materiality assessment, climate change was identified as a potential trigger of financial effects due to business continuity risks and potential input cost increases. In the 2025 DMA exercise, the topic was also deemed material.

Imec embeds sustainability objectives, including reducing its carbon footprint, into the corporate balanced scorecard and related KPIs that influence variable remuneration, supported by governance processes for drafting, verifying and validating sustainability reporting inputs.

As for monitoring and reporting, imec tracks GHG emissions across Scopes 1, 2 and 3; Scope 2 is tracked on both a location based and market based basis. In 2025, imec approved long-term net zero targets internally, using 2023 as the base year, with monitoring set to start in 2026 based on the outcome of the climate action plan. The targets are Net Zero for Scope 1 and 2 by 2040, and Net Zero for Scope 1, 2 and 3 by 2050. It has not yet been assessed or disclosed whether these targets are science-based and aligned with a 1.5°C pathway, nor has imec defined interim milestones and detailed measures to achieve them.

The future transition plan must be overseen and approved by the ESG Board, but the timeline for adoption has not yet been determined. Further work is required to identify and prioritize decarbonization levers across imec's operations and value chain, quantify resources and funding sources, and assess assumptions, dependencies and potential locked in emissions from long lived assets and products. Given that imec is a semiconductor organization, it does not carry out coal, oil or gas economic activities. Consequently, ESRS E1 DR 11(b) (related fossil fuel CapEx) is not applicable.

Climate-related risks

Climate-related risks are identified and assessed through imec's Enterprise Risk Management (ERM) process and captured in the risk register, which covers imec's own operations and, where relevant, key value-chain dependencies. Imec consider impacts over short-, medium- and long-term time horizons (internal definitions under development). Each material climate-related risk is classified as either a climate-related physical risk or a climate-related transition risk (physical risks may be acute or chronic whereas transition risks may relate to policy/legal, market, technology and reputation drivers).

- Physical risks: imec considers hazards that could affect operational continuity and critical utilities. Given the high-water consumption of cleanroom activities, water stress is a key hazard for sites located in water-stressed areas, including imec's current site in Belgium and the planned future site in Spain.
- Transition risks: imec considers transition drivers that could affect operating costs and business conditions, including changes in energy and other input costs and evolving regulatory and customer decarbonization expectations.

As of the end of the 2025 reporting period, no climate scenario analysis has been performed. The ESG Board will be responsible for oversight, with timing still to be determined.

Resilience in relation to climate change

As at the reporting date, imec has not yet performed a resilience analysis.

2.1.2.2. Management of activities to mitigate impact on climate change

Imec does not currently have a single standalone climate change mitigation policy. Climate change is addressed through an integrated set of sustainability, energy and operational policies and management frameworks that focus primarily on mitigation throughout all of imec's operational activities. These policies support greenhouse gas emission reduction through energy efficiency, electrification, renewable electricity sourcing, and specifically in fab operations on the reduction of process gas emissions with high global warming potential. Climate-related aspects are further embedded in policies and practices covering energy management, renewable electricity procurement, sustainable mobility and sustainable procurement.

«At imec, sustainable procurement integrates circular-economy principles and ESG criteria into every stage of supplier selection and evaluation. By prioritizing resource efficiency, responsible material use, and low-carbon practices, we structurally embed climate-conscious decision-making into our partnerships—supporting the minimization of greenhouse-gas emissions across our value chain.»

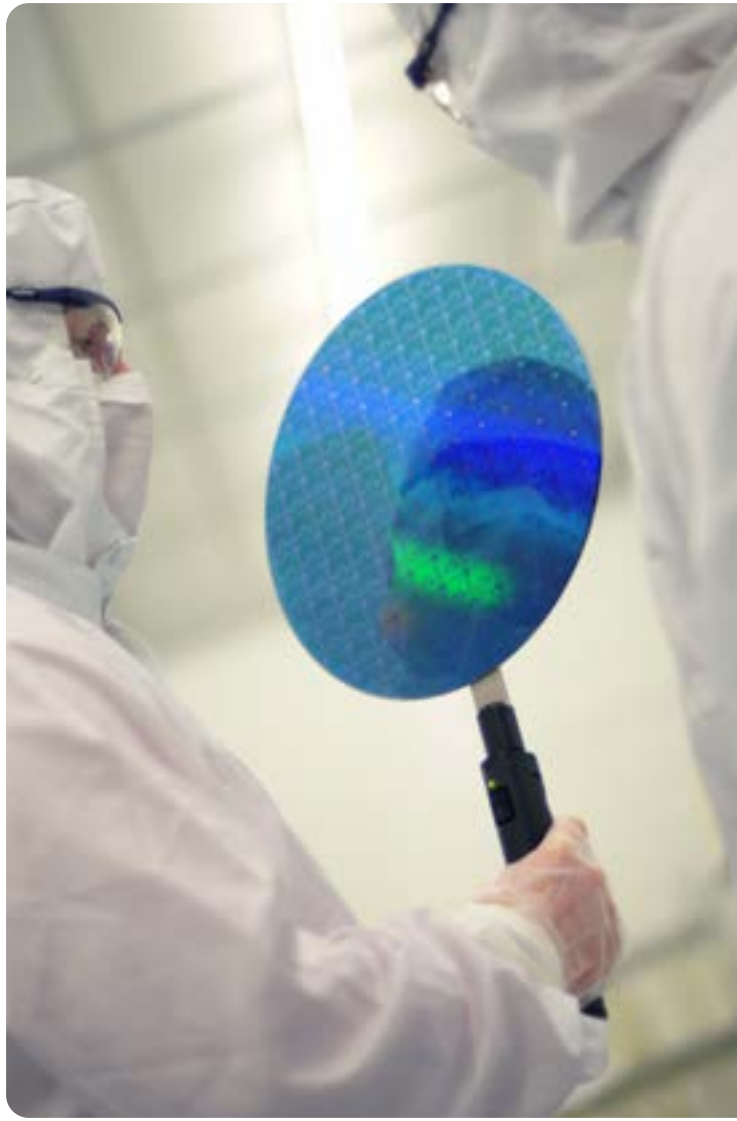
Wout Paredis, Performance Analyst - Procurement

Sustainable Procurement

Imec integrates sustainability into procurement through its supplier management and contracting processes. Under imec's General Terms and Conditions for the Purchase of Goods and Services, suppliers must comply with applicable laws, regulations and relevant international standards, including environmental and hazardous substances requirements. They must also ensure compliance by personnel and subcontractors, notify imec of relevant changes or non-compliance, and provide evidence upon request.

Sustainability and compliance considerations are incorporated into supplier information requests (e.g., questionnaires and documentation on environmental practices and certifications) and ongoing supplier relationship management. Non-compliance can be treated as a material breach and may result in contractual remedies, including termination, and liability/indemnification.

In 2025, Procurement further strengthened the integration of climate considerations by updating standard request for information or quotation (RFI/RFQ) templates to include sustainability (including decarbonization) as an award criterion and by advancing initiatives such as internal carbon pricing proof-of-concepts.



Energy Management

Imec maintains a campus-wide Energy Management System covering all purchased and self-generated electricity and natural gas, related utilities, and future expansions. The program follows a continuous plan-do-check-act cycle and is aligned with the Charter of the Flanders' Chamber of Commerce and Industry (VOKA), imec's ESG reporting, and the Leuven Climate City Contract. The focus is on improving energy performance and reducing absolute CO_2e emissions (Scopes 1 and 2).

Performance is managed through data-driven monitoring with an expanding metering network (>10,000 meters) that feeds a platform for KPI tracking (kilowatt-hour (kWh), kWh per production unit and CO_2e), anomaly detection, and forecasting. The Energy Team reviews dashboards monthly. Variances greater than ff15% trigger root-cause analysis and corrective actions are logged and tracked to closure. Progress is reported monthly and reviewed by means of a management review at least biennially, with annual program updates reflecting legislation, technology, and business priorities.

Key measures include: (i) 100% renewable electricity procurement (Guarantees of Origin), (ii) on-site photovoltaic (PV) expansion, (iii) demand management pilots, (iv) CAPEX prioritization based on life-cycle IRR and CO_2 abatement cost, and (v) a transition from gas-fired to electric plasma abatements and heat pumps – with consideration to the technical/chemical limitations that may prevent a full transition from gas to plasma.

«With over 25 years of experience in energy management, compliance, and complex technical environments, I am driven by measurable impact, not by reporting alone. Sustainable energy management requires ownership, technical depth, and structural integration into operations.»

Tim Wilrycx, Facilities and Infrastructure Project Leader - Energy

Catering

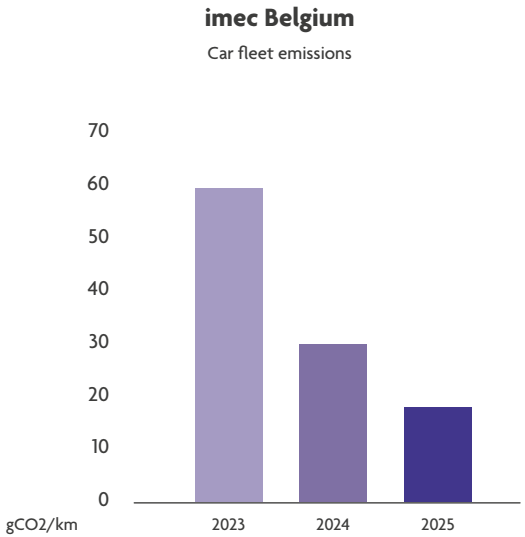
At imec's Leuven headquarters, climate-related considerations are also embedded in operational procurement through catering services. In its contract with the on-site caterer, imec has defined a set of written sustainability KPIs aimed at (i) reducing the CO_2 impact of meals, (ii) increasing the share and uptake of plant-based options, and (iii) reducing food waste and single-use packaging. These KPIs are integrated into the vendor performance management framework and are monitored periodically (mainly quarterly/annual, with some monthly reporting).

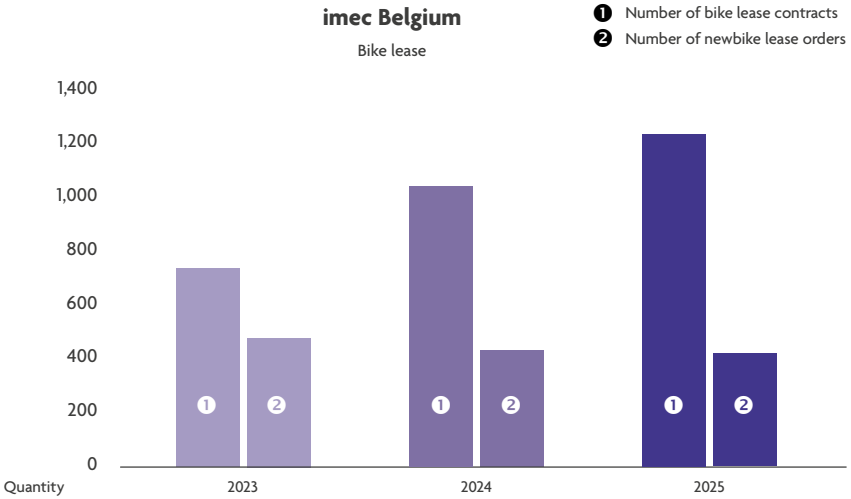
Commuting

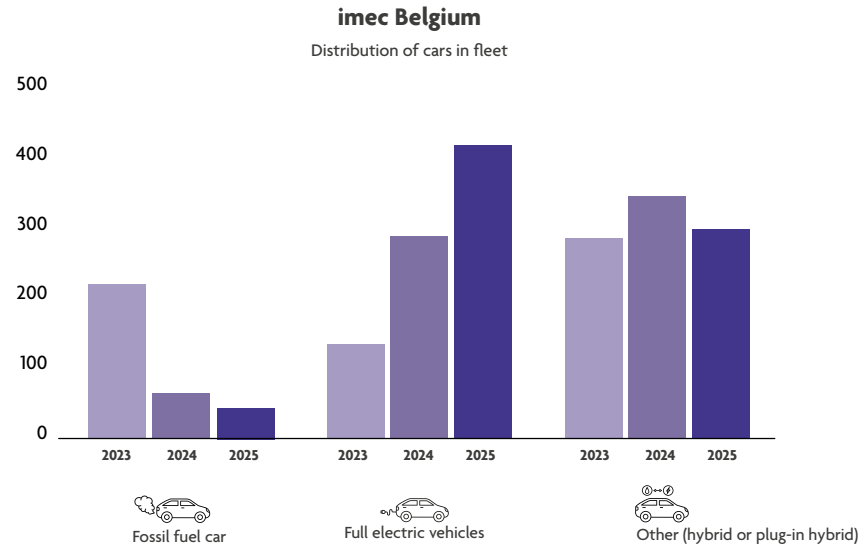
As part of its climate change mitigation approach, imec has implemented a Green Mobility Strategy based on "avoid, shift and change" to reduce greenhouse gas emissions associated with employee commuting (Scope 3). The strategy is implemented through HR policies including the Hybrid Work Policy (to reduce commuting needs), as well as measures and incentives that encourage switching to lower-carbon transport modes (e.g., full reimbursement of public transport subscriptions, cycling and walking allowances, multimodal support), an updated bike leasing policy with defined eligibility conditions and budgets, and a company car policy supporting the transition to a fully electric fleet using a Total Cost of Ownership approach. Since January 1, 2024, imec also applies a Mobility Budget Policy (in line with Belgian legislation) that enables allocation of mobility budgets to sustainable solutions, with controls through the mobility platform and HR fleet checks. Commuting modes are tracked through employees' mobility profiles and app-based declarations to support sustainable mobility targets.

«In my work, I strive to maximize positive impact by challenging our dependence on cars and making sustainable mobility the obvious choice. By prioritizing active and low-carbon commuting, we cut emissions, reclaim space, social interactions and health, and show that sustainable choices are not a sacrifice, but a clear improvement.»

Wouter Eylenbosch, Mobility Officer







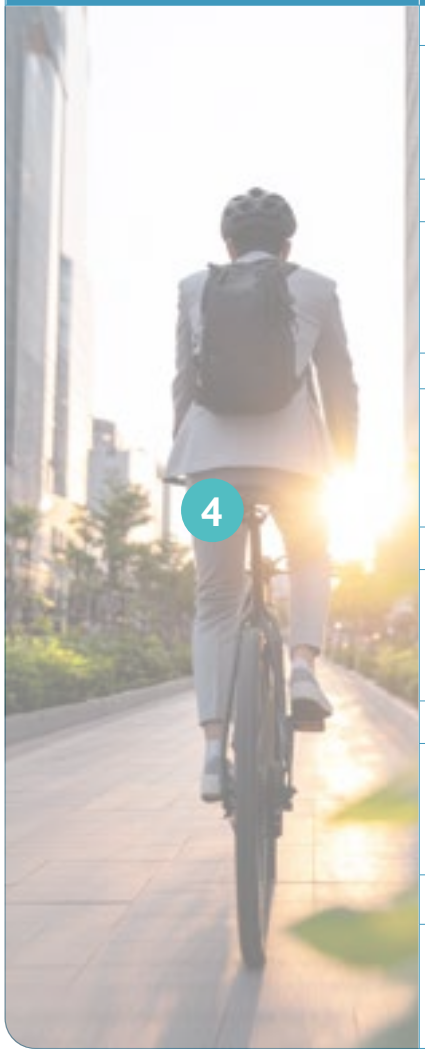
«A running Semiconductor fab contains 100's of specialized manufacturing equipment, each a small chemical plant on its own. As such Fabs are using a wide variety of consumables at a high rate, if unattended these would the largest environmental impact on the site. Through the cycle of Measure/Analyze/Act the fab mitigates this impact in a continuous manner, even while growing the production capacity.»

Bram Vangestel, Manager at fab engineering

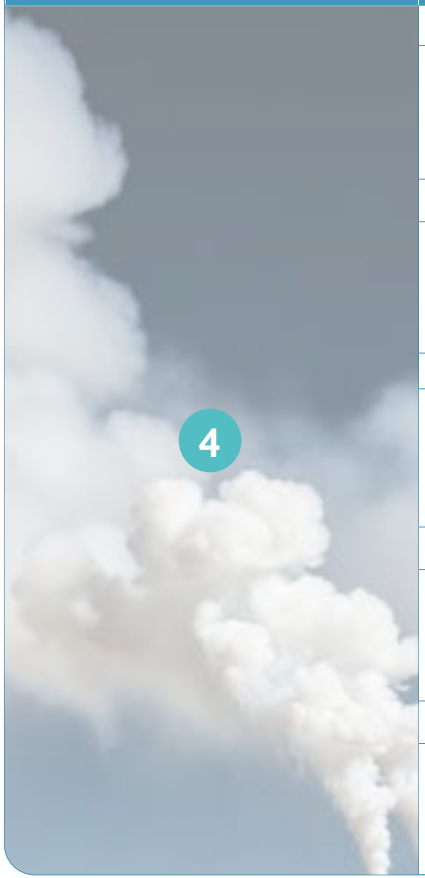
Engineering

Imec manages climate-change mitigation in operations through site-level operational frameworks focused on the main emission sources, i.e., fab process. At the Leuven FABs, a dedicated "Process GHG emission" applies to all process chambers using greenhouse gases (>150 chambers and growing). This establishes a pathway for reducing Scope 1 process-gas emissions by 50% by 2030 (compared with a 2018 baseline (10.3 kton CO_2e)), with further reductions towards 2050. Implementation follows a phased approach combining careful installation of gas abatements and activation of gas monitors where technically feasible, supported by OEM (Original Equipment Manufacturer) and in-house Gas Emission Monitoring (GEM) to validate key parameters (e.g., utilization factors and destruction removal efficiency). Progress is tracked through an annual GHG dashboard using the latest IPCC methodology - for 2025 this was IPCC 2019 Vol3, CH6 methodology, with input from relevant engineering stakeholders and management oversight (senior accountability: FAB leadership). In parallel, imec is improving control of heat transfer fluids in over 160 chiller installations by strengthening inventory visibility and assessing lower-GWP and non-PFAS alternatives to ensure readiness for evolving EU requirements (e.g., F-gas and forthcoming PFAS-related rules).

ACTIONS

IRO	Action description	Scope	Status
	**Energy Efficiency Upgrade** Retrofit of lighting and HVAC systems across main offices and production sites to reduce electricity demand and improve building energy performance. Measures focus on upgrading equipment and controls to lower consumption in day-to-day operations, thereby reducing indirect emissions associated with purchased electricity and supporting more efficient facility management across imec sites.	Own operations – EU offices and manufacturing plants; employees and facility managers.	2024-2026
	Avoid lever: Reduce travel demand (hybrid work & digital collaboration) Reduce commuting and business travel demand by enabling hybrid work and promoting digital collaboration (virtual meetings, improved remote-working practices). It is intended to structurally lower travel kilometres and associated Scope 3 emissions while maintaining operational effectiveness and transparent employee communication.	Employees; commuting and business travel; Belgium payroll (primary); imec sites (e.g., Leuven campus); relevant external mobility providers.	ONGOING
	Shift lever: Incentivise lower-carbon modes (public transport, cycling, walking) Shift commuting and business travel to lower-carbon modes by incentivising public transport, cycling and walking. This lever combines benefits design and practical encouragement to support modal shift, backed by governance, policy updates, monitoring and employee communication. The aim is to reduce car kilometres and increase the share of active and public transport, contributing to lower Scope 3 emissions and improved compliance with mobility-related rules.	Employees; commuting and business travel; Belgium payroll (primary); imec sites (e.g., Leuven campus); relevant external mobility providers.	ONGOING
	Change lever: Electrify remaining mobility (EV fleet & charging) Update the company car policy to prioritise or require electrified vehicles where feasible, supported by increased workplace charging and guidance for home and public charging via partners. This lever may include procurement criteria and total cost of ownership principles to enable phased fleet renewal. It targets reductions in fossil fuel use and tailpipe emissions and supports broader mobility emissions reduction efforts.	Company car fleet; employees with company cars; Belgium (primary); charging infrastructure at imec sites and via external charging networks; fleet/ leasing partners.	2024
	Sustainable catering contract & KPI framework (Compass) Appointment of a new catering provider (Compass) with sustainability KPIs embedded contractually and managed through periodic vendor performance reviews. KPIs cover meal CO_2 footprint, plant-based share, food waste and (single-use) packaging, enabling better data quality and operational steering. The action integrates climate and environmental criteria into daily procurement and facilities management for catering at the Leuven campus.	Own operations – catering service at Leuven HQ campus; stakeholders: employees, Compass, procurement/facilities.	2025 - ONGOING
	Menu CO_2 footprinting & plant-based uptake (pricing + nudging) Measurement and comparison of the CO_2 footprint of menu offerings (Compass versus the Umami baseline) and analysis of daily dishes to promote lower-impact choices. A plant-based option (Sherpa) performed better and was actively encouraged through pricing incentives (€6.50 vs €7.80) and related nudges. The action aims to lower average meal emissions and increase employee uptake of plant-based meals.	Leuven campus restaurant (Club Nomad); employees/ consumers; Compass.	2025 - ONGOING

ACTIONS

IRO	Action description	Scope	Status
 4	**F-gas emissions reduction (abatement + GEM monitoring)** Imec targets its most material Scope 1 source by reducing fluorinated process-gas emissions (notably NF_3 and SF_6, and to a lesser extent CF_4 and C_4F) at the Leuven fab. It combines installation of abatement systems with its in-house Gas Emission Monitoring (GEM) approach and OEM collaboration to verify destruction/removal efficiency and improve emission-factor accuracy and operational control across process chambers.	Own operations – Leuven fab process tools/chambers; key suppliers/OEMs for abatement	ONGOING
	Scale-up of plasma abatement systems (post-POC deployment) Following proof-of-concept installations, imec continued preparation for wider deployment of plasma abatement systems on fab tools, including prototype development with OEMs and planned additional installations. The action focuses on carefully expanding abatement where compatible with process quality requirements, while using measurement and verification to ensure performance. It builds a pathway from pilots to structural implementation at the Leuven fab.	Own operations – Leuven fab tools; OEM partners	2024-2026
	Activation of gas monitors on process tools (enhanced emissions control) Imec activated and monitors gas monitoring on existing process tools (and includes requirements for new tools where technically feasible) to strengthen operational control and improve data quality for Scope 1 process emissions. The action supports more accurate tracking of process-gas usage and emissions performance, and enables faster detection of deviations. Results are evaluated via greenhouse gas dashboard calculations to support continuous improvement.	Employees; commuting and business travel; Belgium payroll (primary); imec sites (e.g., Leuven campus); relevant external mobility providers.	2025-ONGOING
	Heat Transfer Fluid (HTF) / refrigerant emissions project (low-GWP alternatives) Imec initiated a project to address potential emissions from refrigerant/heat transfer fluid systems used in closed-loop chillers supporting fab cooling. Work includes mapping substances and quantities, building a chiller dashboard, and screening alternative low-GWP options aligned with EU F-gas requirements and anticipated PFAS-related constraints. A proof of concept is planned, alongside tighter monitoring of refills and leaks.	Own operations – Leuven fab utilities (chillers/HTF systems)	2025-2026
	IoT monitoring of subfab consumables (utilities visibility for efficiency) Imec launched a project to retrofit fab areas with IoT devices to improve visibility on key consumables such as electricity and water in subfab operations. The initiative covers IoT hardware, communication protocols, and integration into edge servers and a data lake with ICT. A proof of concept ran and project definition progressed, aiming to enable better utility management and identify efficiency opportunities.	Own operations – Leuven fab subfab utilities; ICT/data infrastructure	2025

TARGETS

2.1.2.3. Targets related to energy consumption and GHG Emission

GHG Emissions Methodology and Targets related to climate change

GHG Emissions Methodology

Imec's GHG inventory, which is used to set and track climate targets, is prepared in accordance with the GHG Protocol Corporate Standard, the Scope 2 Guidance, and the Corporate Value Chain Scope 3 Standard.

The organizational boundary follows an operational control approach and covers all fully consolidated legal entities (company-wide perimeter aligned with the coverage information available in section ESRS 2).

Emissions are reported in tonnes tCO_2e and include all seven Kyoto gases covering Scope 1, Scope 2, and Scope 3 (categories 1 to 12, with categories 13-15 not applicable for imec operations).

Activity data is collected from internal data owners across the organization, after which it is consolidated centrally and converted into emissions using recognized emission factor databases and documented assumptions where primary data is not available. For Scope 2, imec reports both location-based and market-based emissions. Renewable electricity is accounted for through green tariffs with bundled Guarantees of Origin, and a residual mix is applied where electricity is not covered by such instruments.

Baselines and recalculation/update approach

Imec has several historical partial targets with different baseline years (2018/2019), which are still being monitored for progress.

For long term trajectory work, imec currently considers 2023 as the reference year (first year with a full group footprint). The footprint methodology is reviewed and improved annually to increase accuracy and incorporate information that reflects imec's expanding activities. Any resulting updates are integrated into the calculations and reporting.

Targets related to climate change

2025 was the year where imec took its sustainability ambition to a next level by preparing for the development of a science-based climate action plan. The establishment of this plan - foreseen in 2026 - will not only require companywide involvement. Moreover, when finished, it will be our compass for all future decarbonization initiatives to be taken.

Long term target for Scope 1, 2 and 3: imec aims to achieve carbon neutrality for Scopes 1 and 2 by 2040, and for Scopes 1, 2 and 3 by 2050. The approach and criteria to permanently neutralize any residual emissions have not yet been determined and will be defined through the upcoming climate action plan.

- **Scope 1 targets** (gross reductions; all Scope 1 sources included):
  - ~65% CO_2 vs 2014 by 2023 (VOKA)
  - ~50% CO_2 vs 2018 by 2030 (ESG baseline)
  - ~80% CO_2 vs 2019 by 2030 (Leuven Climate City Contract)

  Key measures include replacing gas fired abatements with electric plasma abatements, electrifying heat through water-water heat pumps and a site-wide thermal network, and limiting natural gas to backup/startup.

«2025 was the year in which imec took its sustainability ambition to the next level by preparing for the development of a science-based climate action plan. The establishment of this plan–foreseen for 2026–will not only require company-wide involvement. Moreover, when finished, it will be our compass for all future decarbonization initiatives to be taken.»

Wim Fyen, Director Sustainability

- **Scope 2 – electricity-related target: maintain 100% renewable electricity (market-based)**
  This was achieved in 2023 and maintained in both 2024 and 2025, through green tariffs with bundled Guarantees of Origin and/or own production. Imec reports both location-based and market-based Scope 2 emissions. However, targets are set and tracked using market-based figures.

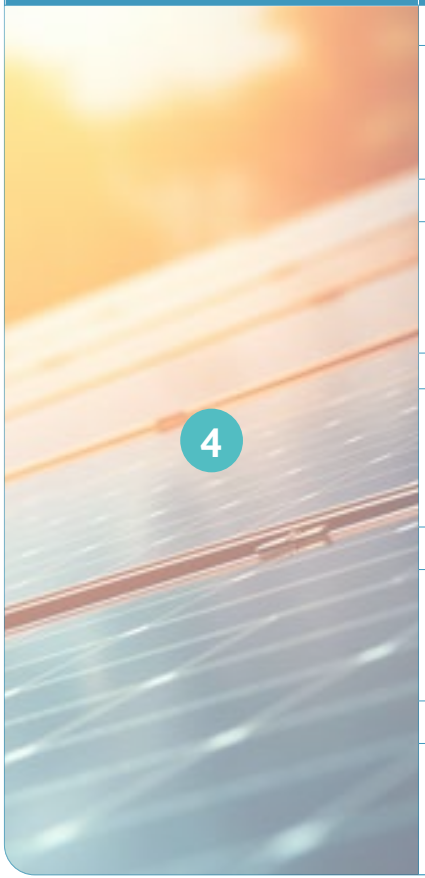
  Key supporting actions include expanding on-site PV, assessing wind power investments (off-site), and preparing a150 kV grid connection (~2029) to enable further electrification.

- **Scope 3 targets**: imec does not yet have a quantitative Scope 3 reduction target but intends to define one in the future.

Science based alignment

Imec currently has no targets that have been validated as science-based. This will be assessed in future target-setting.

TARGETS

IRO	Action description	Scope	Status
 4	**Carbon neutrality for Scope 1 & 2 by 2040 - Carbon neutrality for Scope 1, 2 and 3 by 2050** Imec has set a long-term objective for achieving carbon neutrality for its operational emissions, covering Scope 1 and Scope 2. The target is framed around reducing CO_2e rather than reducing total energy use, as energy demand is expected to increase due to continued expansion of cleanroom and R&D infrastructure. The approach for neutralizing residual emissions is not yet determined.	Carbon neutrality by 2040 Carbon neutrality by 2050	2040 - 2050
	Maintain 100% renewable electricity (market-based) Imec's target is to maintain 100% renewable electricity procurement using the market-based Scope 2 approach. This target is achieved through certified instruments (Guarantees of Origin) and/or own renewable generation. Targets are set and tracked using market-based Scope 2 figures, while both location-based and market-based emissions are reported. Supporting actions include expanding on-site PV and evaluating wind power investments.	100% renewable electricity (market-based)	2023-2024
	-65% CO_2e vs 2014 by 2030 (VOKA framework) Under the VOKA framework, imec aims to reduce Scope 1 CO_2e emissions by 65% by 2030 compared with a 2014 baseline. The target focuses on gross emissions reductions from direct fuel use and other direct sources, with a shift away from natural gas expected. Key levers include electrification of process-related systems and heat, with gas only used for backup/start-up.	-65% CO2e by 2030 vs 2014	ON TRACK IMEC BELGIUM (LEUVEN HQ) TOTAL GROSS SCOPE 1 EMISSIONS= 11.86 KTON OF CO_2E
	-50% CO_2e vs 2018 by 2030 (ESG baseline) Using an ESG baseline year of 2018, imec has set a Scope 1 gross reduction target of 50% CO_2e by 2030. The target supports decarbonization while acknowledging that overall energy needs may rise with expanded R&D and cleanroom capacity. Delivery is expected through electrification measures and technology upgrades that reduce direct combustion and other direct emissions sources, with ongoing monitoring through central energy management.	-50% CO2e by 2030 vs 2018	
	-80% CO_2e vs 2019 by 2030 (Leuven Climate City Contract) Under the Leuven Climate City Contract, imec has set a target of an 80% reduction in Scope 1 CO_2e emissions by 2030 compared with the 2019 baseline year. The target is intended to drive deep operational decarbonization, primarily by replacing gas-based systems and expanding electrified alternatives. Natural gas is expected to remain only for limited backup or start-up needs while electrification and abatement upgrades progress.	-80% CO2e by 2030 vs 2019	

METRICS

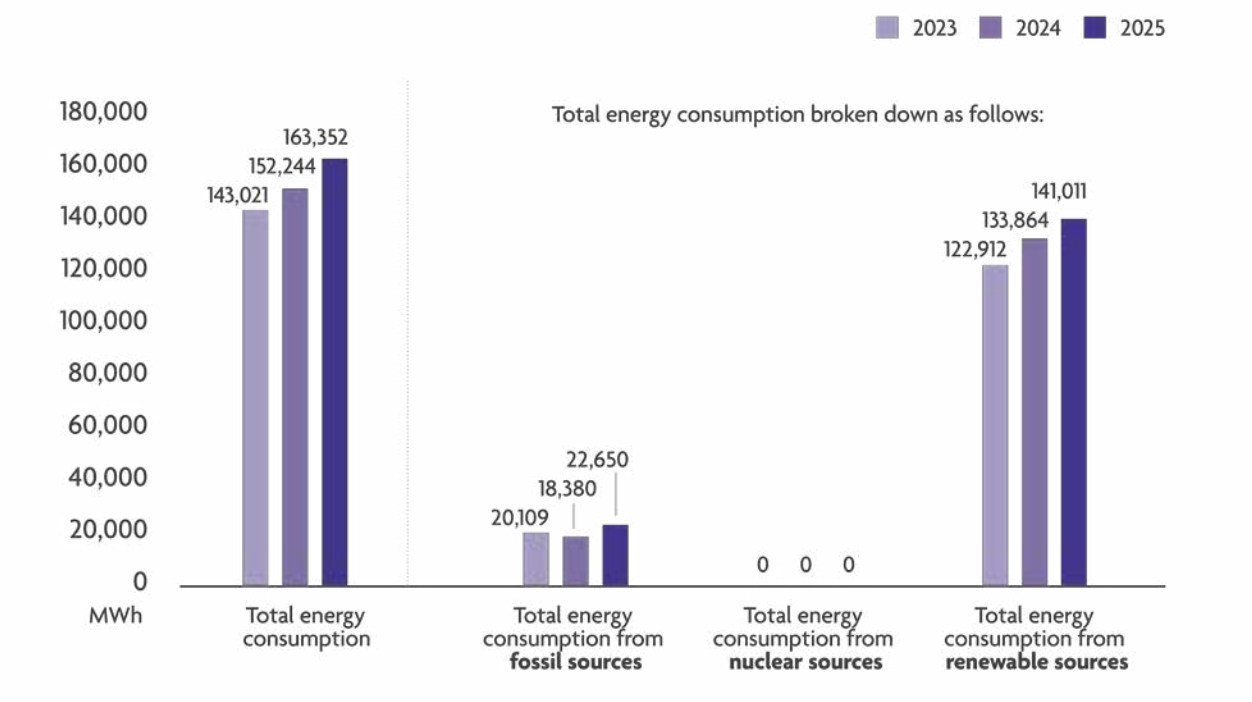
Metrics that are specific to support the disclosures in the initial part of this section and that are narrative metric datapoint are presented below.

Additional metrics with breakdown for are listed in the annex.

For metrics related to Energy, at the moment imec collects data referent to the workforce in the site at the Leuven, Headquarters – the site with predominant consumptions and generation of emissions.

2.1.2.4. Energy consumption and mix

(E1-7) Total energy consumption in imec Belgium [in MWh]



2.1.2.5. Imec's GHG emissions in 2025

Reporting Coverage

Imec's GHG inventory covers all entities that are fully consolidated in financial reporting and applies an operational control approach.

The disclosure of GHG emissions considers upstream and downstream value chain elements as identified through the DMA and value chain mapping. Imec's carbon footprint methodology includes all relevant and applicable GHG Protocol Scope 3 categories. Scope 3 categories 13 (downstream leased assets), 14 (franchises) and 15 (investments) are not disclosed because they were assessed as immaterial.

Scope 1 (direct)

- **Stationary combustion** in imec-controlled facilities (e.g., heating of buildings and emergency generators).
- Mobile combustion from **company/service vehicles** controlled by imec (including fuel use in owned and leased company cars treated as employee benefits).
- **Fugitive and process emissions**, including:
  - **refrigerant leaks** from HVAC systems (based on refills reported by maintenance providers),
  - **heat transfer fluid leaks** from process installations (e.g., Fluorinert, Galden, Opteon, Novec),
  - **process gases** from cleanroom process installations (including SF_6, NF_4, CHF_3, CH_3F, CH_2F_2, CF_4, C_4F_8, C_4F_6).

Scope 2 (indirect energy)

- **Purchased electricity** is included.
  - **Location-based** electricity emissions are based on supplier consumption data (or exceptionally extrapolated based on headcount where data is missing) using country-specific factors sourced from AIB and IEA (latest available year).
  - **Market-based** electricity accounting uses the same consumption data; electricity procured via bundled renewable ("green") tariffs (GO's) is treated as renewable using a supplier-specific emission factor. Where no green tariff applies (e.g., certain buildings/vehicles), a residual mix factor is applied (sourced from AIB or IEA). im ec sources green electricity via own production installations and/or green-tariff contracts.
- **Purchased heat/steam/cold** is **excluded** (not applicable).

Scope 3 (value chain):

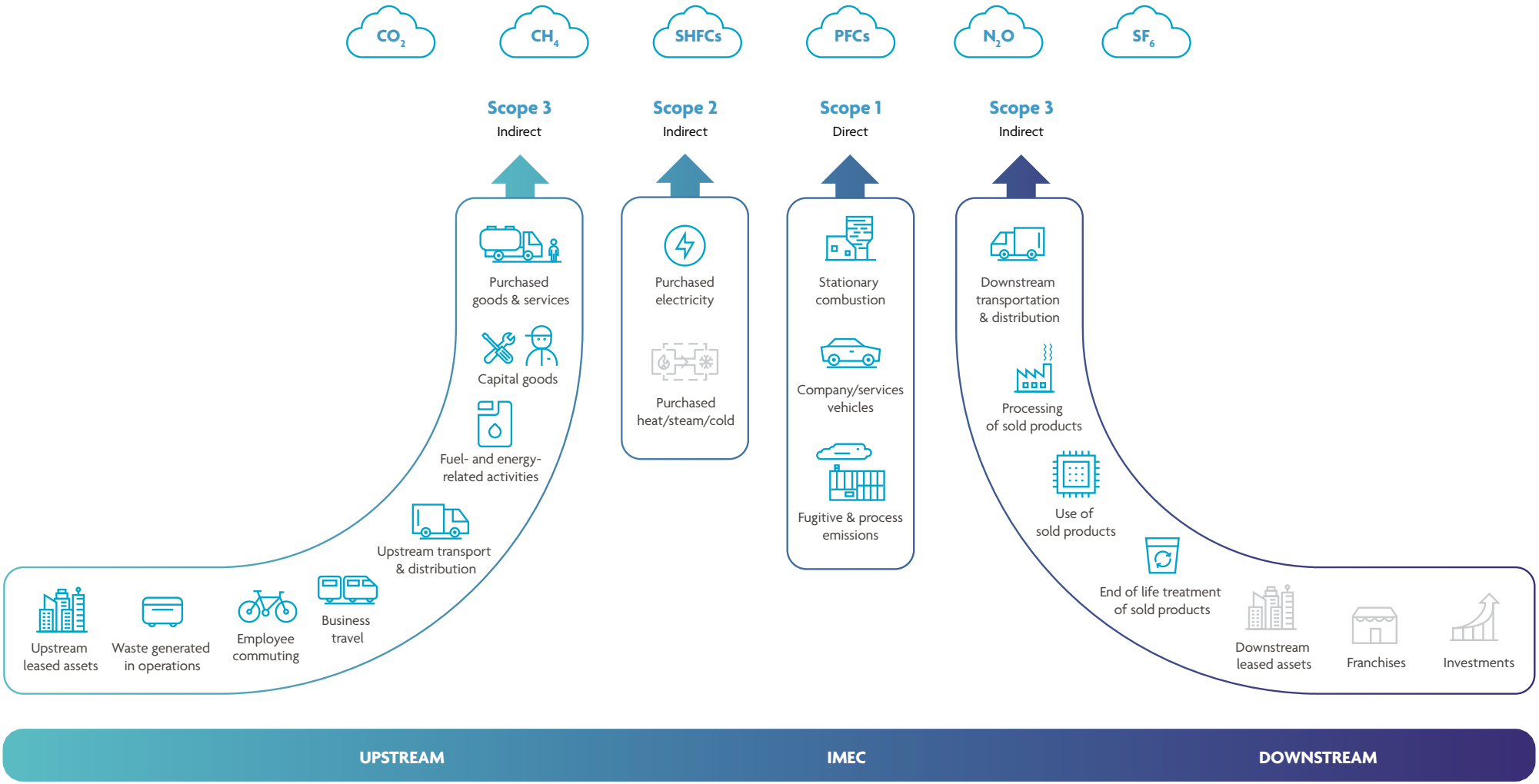
Categories included **upstream**:

1. Purchased goods & services (incl. chemicals, gases, corporate purchases, services, IC-link services, wafers).
2. Capital goods (buildings, vehicles and other depreciated assets; recorded in the year of acquisition).
3. Fuel- and energy-related activities (upstream emissions linked to fuels and electricity).
4. Upstream transport & distribution (deliveries of purchased goods/services).
5. Waste generated in operations (incl. wastewater and multiple waste streams).
6. Business travel.
7. Employee commuting.
8. Upstream leased assets (imec the Netherlands leases of machinery and equipment) .

Categories included **downstream**:

9. Downstream transportation & distribution (incl. transport related to deliveries and visitor mobility).
10. Processing of sold products (imec testing and packaging of sold ICs).
11. Use of sold products (electricity consumption of sold ICs over their lifetime).

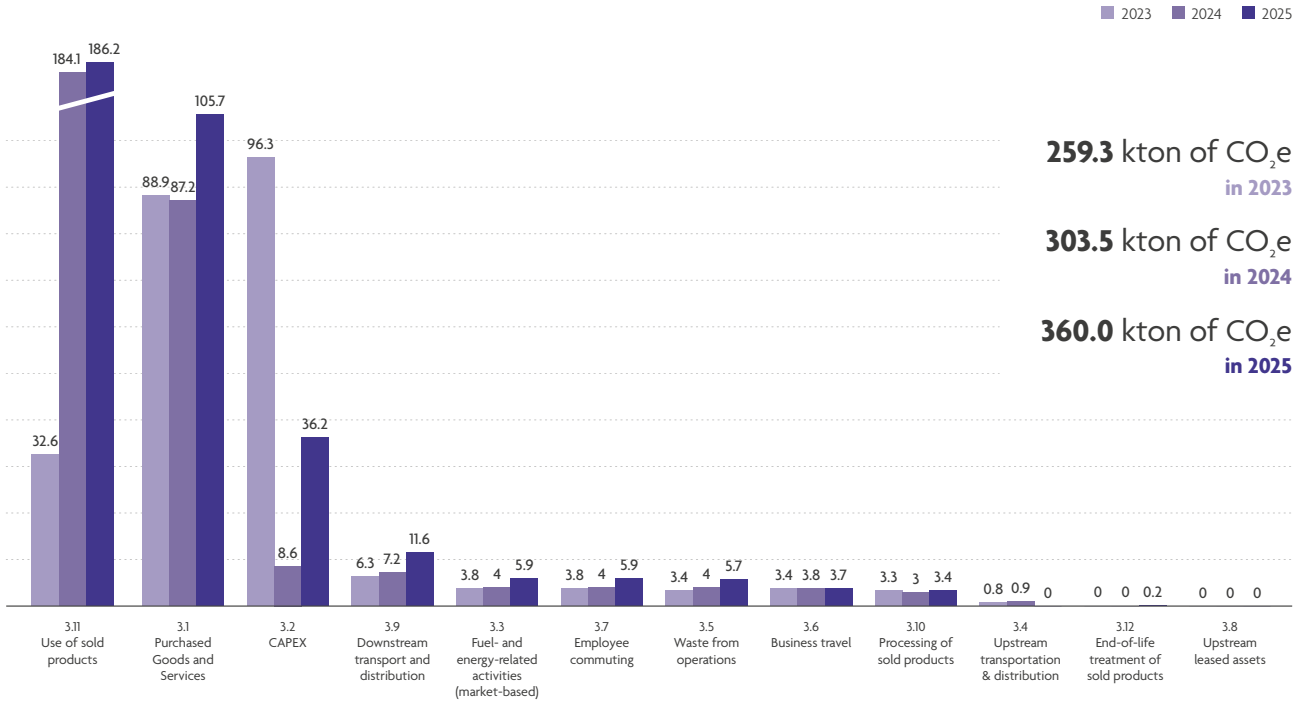
Scope Coverage



Main contributors to imec's carbon footprint in 2025

- **Category 3.11** – Use of sold products remained the dominant driver of Scope 3 emissions in 2025, representing over 50% of the total footprint (186.2 kton CO_2e out of 360 kton CO_2e). In 2025 the variety of the portfolio of projects from IC-Link included less volume of energy intensive products in relation to 2024, so the resultant emissions did not significantly increase regardless of the increase on the volume of the activities of IC-Link.
- **Category 3.1** – Purchased goods and services was the second largest contributor (105.7 kton CO_2e). Within this category, material intensive inputs such as wafers continued to be the main source of emissions.
- **Category 3.2** – CAPEX increased significantly in 2025 (36.2 kton CO_2e), reflecting a return to major equipment investments associated with the both the lab facilities in Florida and the expansion of infrastructure in the Leuven site.
- **Mobility-related emissions** (business travel and employee commuting combined) represented about 3% of total emissions, with business travel rising to 5.7 kton CO_2e as international activity increased and commuting remaining stable at 3.7 kton CO_2e.
- **Category 3.9** – Downstream transport and distribution grew to 11.6 kton CO_2e due to increased partner shipments.
- **Scope 2 market-based emissions** remained very low (0.4 kton CO_2e) related to the residual grey energy consumption in the locations where imec does not have full operational control and cannot select full renewable energy. Scope 2 location based emissions increased to 15.7 kton CO_2e reflecting the higher energy demand consequent of the increase of overall activities.

(E1-8) Total imec group GHG Scope 3 emissions breakdown (market-based) [in kton of CO_2e]



Evolution from 2024 to 2025

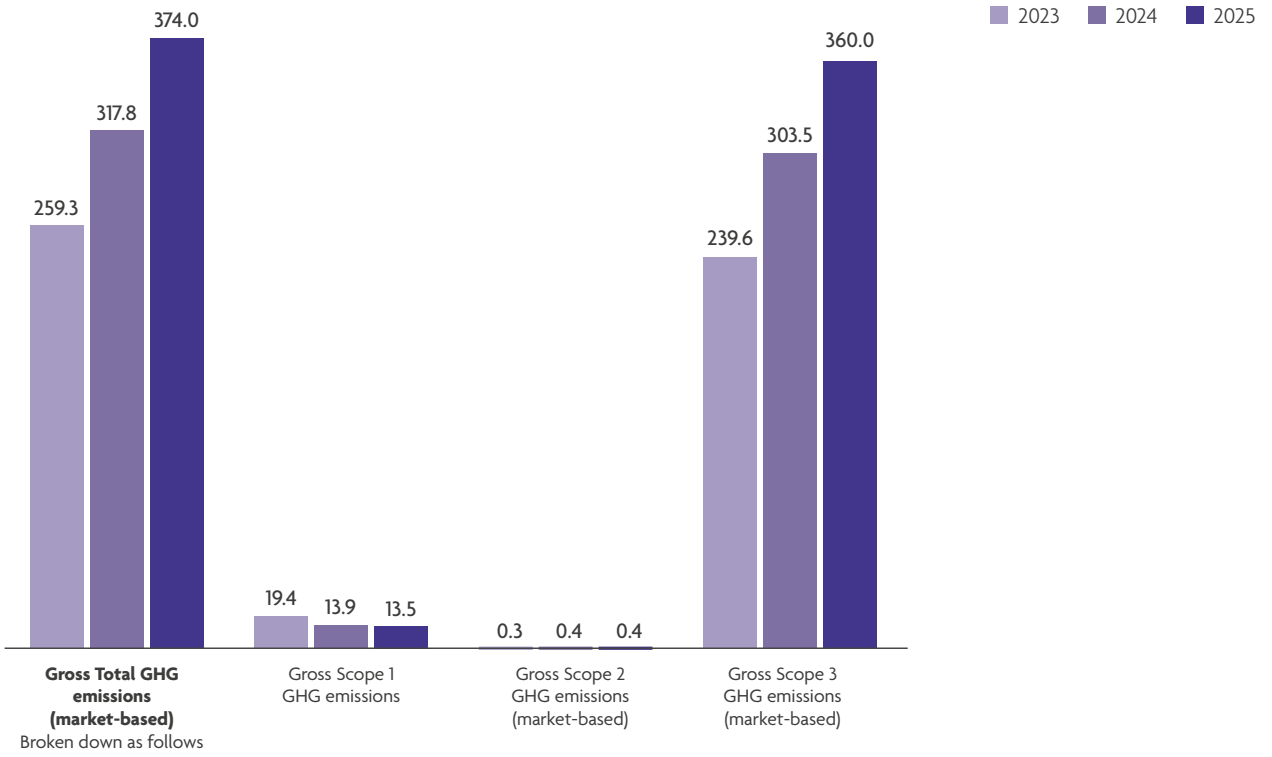
The most significant trends for the different scopes were:

- **Scope 1**: in 2025, imec maintained the trend of reduction of emissions through lower stationary combustion, along with decreased process emissions and fuel consumption, but in this year the decrease was not as significant as in 2024. With consideration to the increase in the volume of activities, not registering an increase is a significant consequence of the management of operations in the labs and fab as well as from the supporting activities from facilities.
- **Scope 2**: emissions from purchased electricity for imec Belgium and imec the Netherlands increased by 40% compared to 2023 (calculated using the market-based approach), primarily due to higher electricity consumption in imec's Belgian buildings.
- **Scope 3**: In the Capital Goods category, investments in capital expenses initiated in 2023 continued throughout 2025 resulting in an increase of around 30 kton CO_2e in relation to 2024. Purchased Goods and Services emissions registered an increase of about 20%, a reflex of the increase of the volume of activities in all sites. Emissions in other categories remained most stable, with minor fluctuations.

«Process gas emissions represent a significant fraction of imec's direct footprint. To meet our reduction targets, we have developed an extensive emission reduction strategy. This strategy is based on installing more effective gas abatement systems on all new tools as well as systematically re-engineering the abatement on some existing ones, starting with the tools that represent the highest emissions first.»

Jeff Smith, vice president of fab engineering

(E1-8) Total imec group gross GHG emissions [in kton of CO_2e]



Total imec group GHG Scope 2 emissions [in kton of CO_2e]

		IMEC GROUP	
Metric	**Units**	**2024**	**2025**
Gross Scope 2 GHG emissions (location-based)	kton of CO_2e	14.3	**15.7**
Gross Scope 2 GHG emissions (market-based)	kton of CO_2e	0.3	**0.4**

2.1.2.6. Financial effects, carbon pricing & removals

GHG removals and GHG mitigation projects financed through carbon credits

During the reporting period, imec did not implement or contribute to any GHG removal and storage projects in its operations or value chain. Consequently, no GHG removals were generated and no reversals occurred. Imec may consider supporting removal projects and/or purchasing carbon credits in the future as a complementary measure, prioritizing emissions reductions and using credits that meet recognized quality standards while addressing double counting and non-permanence risks. The share of carbon credits from removal projects was 0%, and no public GHG neutrality claims relied on carbon credits.

Internal carbon pricing

The undertaking operates a single internal carbon pricing scheme (flight-related fee funding the climate fund). Accordingly, the average internal carbon price is the internal flight fee set for the relevant period, benchmarked to the EU Emissions Trading System (EU ETS) end-of-year price.

The internal carbon fee level is reviewed on an annual basis by the Executive Operating Committee. The internal carbon price is set by reference to the EU ETS: the undertaking uses the EU ETS carbon price at the end of the year as the benchmark for determining the internal price for the subsequent period.

Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

Imec's 2024 double materiality assessment identified climate change adaptation as a potential financial trigger due to supply chain disruptions, acute events (e.g., floods), and higher input costs. As imec's financial materiality assessment is still under development, further work is needed to assess resilience, quantify impacts, and define mitigation/adaptation measures. As a result, imec does not yet disclose asset carrying amounts or revenues at physical/transition risk, shares addressed by actions, stranded assets, transition liabilities, or opportunity-related assets/revenue.

2.2. | Pollution (ESRS E2)

2.2.1. Imec material topics related to pollution

5 Substances of (very high) concern

Advanced device R&D depends on chemicals that are increasingly regulated under EU and sector-specific frameworks, including fluorinated gases and substances that are listed under REACH as substances of (very high) concern (SVHCs). These developments create both environmental and health impact risks, such as worker and community exposure and potential emissions, and operational and financial pressures related to permitting, substitution requirements, abatement investments, and supply constraints. The DMA identifies this as a double-material topic. In response, imec continues to maintain Seveso compliance, chemical life-cycle management, process hazard assessments, and early technology screening to ensure that R&D activities remain safe, compliant, and resilient.

6 Water pollution

Cleanroom water reuse increases the residual concentrations of organic substances/contaminants. Evolving Flemish/EU effluent requirements may necessitate abatement upgrades, permit changes, and CAPEX. Given imec's proximity to sensitive environments and expansion plans, the DMA concludes water pollution is financially material and studies on wastewater pathways, rainwater infiltration, and permitting are needed to secure compliant growth of research activities.

2.2.2. Management of pollution

POLICIES

2.2.2.1. Management of activities to minimize/mitigate impact of pollution

Scope of disclosure

Imec Belgium (Leuven site - Headquarters) is a low-threshold Seveso establishment handling/using/storing hazardous substances and using SVHC. This requires strict controls to prevent releases and ensure ongoing legal compliance, which is why pollution-related policies are in place.

Imec has other sites that fall outside the scope of this disclosure for the reporting period (see specific disclosure requirements).

At Leuven, pollution is managed through policies overseen by the Environment, Health and Safety team (EHS) which monitors regulatory developments and anticipates changes to relevant EHS legislation (including emerging requirements such as those related to fluorinated gases and effluents), supported by cooperation with sector organizations (e.g., SEMI and ESIA).

Management of impact from own operations through supporting activities

As part of the risk mitigation process, a robust EHS culture for hazardous chemicals is supported by policies and overseen by imec's management.

The EHS Safety Manual defines the overarching safety, health and environmental management approach and safety culture, with a view to minimizing hazardous chemical use and maximizing environmental protection at imec. It clarifies expected responsibilities and behaviors through training and safety campaigns. The manual applies to employees and relevant third parties, and manages risks through hazard identification and controls. This also requires imec to maintain accurate chemical inventories and comply with Belgian and European environmental and safety regulations. Responsibility for this policy lies with the EHS department and the Prevention Advisor.

In addition, pollution prevention is embedded "upstream" through systematic Process Hazard Assessments for new tools and major process changes. These assessments review processes and equipment for environmental and safety compliance and define mitigating measures for chemical, emission, spill, and operational risks. This includes evaluating the introduction of or changes to chemical processes on cleanroom tools, with processes documented in process definition sheets that are maintained in a central tool database. EHS performs and coordinates the assessments, with defined roles for engineering/process owners and reviews by safety management.

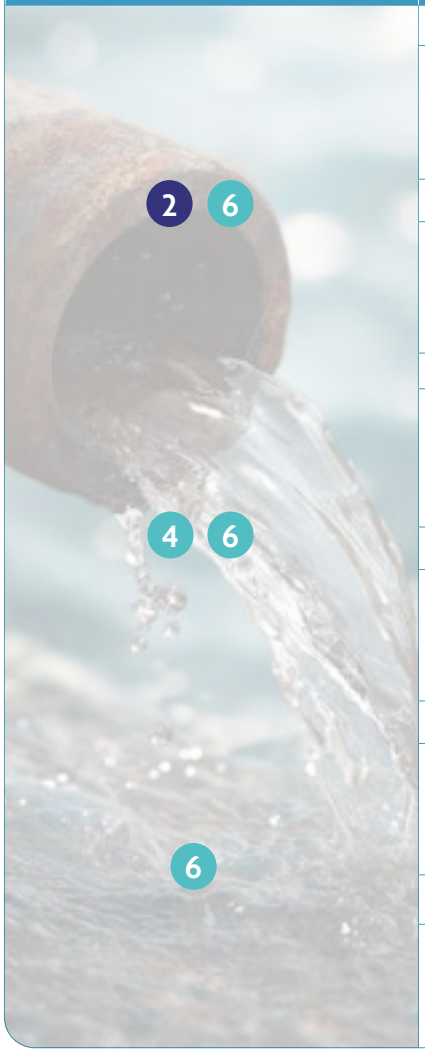
« By maintaining full lifecycle visibility of every chemical on site and embedding Process Hazard Assessments early in each introduction or change, we ensure that pollution risks are identified and controlled.»

Nausikaä Van Hoornick, EHS Manager

As for SVHCs, imec manages hazardous materials under the general pollution approach, with the support of its EHS department. Imec has implemented a materials and stock management policy and operates an extensive waste management system at Leuven, underpinned by an adapted waste procedure aligned with VLAREMA guidelines.

Finally, imec also maintains an ERP-based, stock-focused chemical inventory that supports identification and tracking of chemicals, including SVHC flagging. During the reporting period, imec did not disclose the total weight of SVHCs used during production/service delivery or the total weight of SVHCs released directly to air, water and soil for the Leuven site. Imec is currently assessing data availability and internal measurement approaches.

ACTIONS



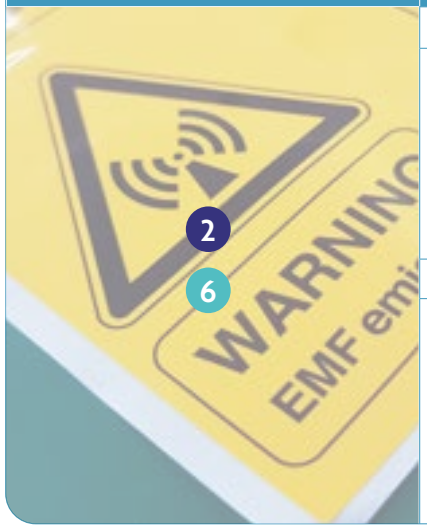
IRO	Action description	Scope	Status
2 6	**Chemical lifecycle, approval and inventory management** Imec Leuven rolled out a strengthened chemical lifecycle management approach to reduce risks from chemicals including substances of concern (SoC) and substances of very high concern (SVHC). This included a new chemical database, improved processes to approve new chemicals, and enhanced inventory management. In 2025, the new database and working method were implemented, and a user experience improvement project started in Q3 2025.	Applies to imec BE	2025
	Labeling procedure Requirements are set for labeling of tubings, chemical delivery systems and related hardware to ensure chemical contents and hazards are clearly identified. It specifies when labels are required and how labeling information is maintained during changes or interventions.	Applies to imec BE (Leuven)	NA
4 6	**Process hazard assessment** Pollution prevention is embedded upstream via process hazard assessments for new tools and major process changes, including drain selection, by-product risk evaluation and definition of required engineering controls such as abatement and monitoring.	Applies to imec BE (Leuven)	ONGOING
	Monitoring for discharge to the Dijle Controlled industrial wastewater management and monitoring for discharge to the Dijle through a Vlarem II/permit-aligned measurement program, including accredited sampling, flow monitoring, interpretation of results, and escalation and corrective actions where needed	Applies to imec BE (Leuven)	ONGOING
6	**Pollution load removal / permit and discharge limit review** Imec Leuven reviewed environmental permit conditions to obtain an updated site environmental permit with adapted waste discharge limits by 2026, supporting compliance and pollution load reduction. In 2025, an environmental effects analysis was finalised and presented to stakeholders. The study identified the need for a new biofiltration unit, with design and implementation foreseen for 2026–2027, alongside continued wastewater sampling and trend analysis.	Applies to imec BE (Leuven)	2025-2026-2027
	NH3 removal waste water To comply with a new environmental permit while implementing water reuse, NH_3 was identified as a critical discharge parameter for the receiving surface water. The action lowers NH3 concentration by diverting NH_3-rich wastewater streams to the sewer, where municipal biological treatment removes NH_3. This prevents deterioration of surface-water quality and supports compliant discharge during reuse implementation.	Applies to imec BE (Leuven). Leuven site. Won't be implemented in the designs of other locations since it's based on local reglementary discharge levels which are area specific.	Q4 2027

ACTIONS

Actions that are specific for 2025 are highlighted in this table. Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex. Complimentary, additional actions related to Water pollution can be found in E3 Water.

TARGETS

At the reporting date, imec had not yet defined pollution-related targets, and the timeline and methodology for establishing such targets have not been finalized. Imec will reassess the feasibility of setting targets as data availability and internal processes mature.

IRO	Action description	Scope	Status
	**Chemical lifecycle, approval and inventory management** Imec Leuven rolled out a strengthened chemical lifecycle management approach to reduce risks from chemicals including substances of concern (SoC) and substances of very high concern (SVHC). This included a new chemical database, improved processes to approve new chemicals, and enhanced inventory management. In 2025, the new database and working method were implemented, and a user experience improvement project started in Q3 2025.	Applies to imec BE	2025
	Labeling procedure Requirements are set for labeling of tubings, chemical delivery systems and related hardware to ensure chemical contents and hazards are clearly identified. It specifies when labels are required and how labeling information is maintained during changes or interventions.	Applies to imec BE (Leuven)	NA

2.3. | Water (ESRS E3)

2.3.1. Imec material topics related to water

7 Own water use

Semiconductor processing requires high amounts of ultra-pure water. In high water stress regions, these withdrawals create environmental pressure as well as cost/availability risks. The Double Materiality Assessment classifies imec's own water use as double material. Accordingly, imec implements reduction measures such as pilots for on-site water recovery, reuse of abatement water in closed-loop systems, and a target to lower withdrawals. These measures are embedded within operational governance and monitored through defined water-use KPIs.

2.3.2. Management of water

POLICIES

Imec manages water as a strategic resource at its Leuven Headquarters site in Belgium due to the water-intensive nature of semiconductor R&D and cleanroom operations, and the resulting need for high-purity water that is produced primarily from municipal (drinking) water. Leuven is located in an area of high-water stress/water risk. Imec has other sites that are outside the scope of this disclosure for the reporting period (see specific disclosure requirements).

«We see water as a circular resource. Through innovative reuse solutions, we are closing loops, reusing waste water, so reducing dependency on fresh water sources, and contributing to a more sustainable industrial ecosystem.»

Bart Van Boxel, Project Leader Facilities and Infrastructure

2.3.2.1. Efficient use and reuse of water and effluents

Imec does not currently have a formally approved standalone water policy document. Water management at Leuven is implemented through operational good practices, environmental permit requirements, and an internal rolling water strategy/plan through 2034 (milestones are reviewed annually and may be adjusted based on performance and operational needs).

Operational responsibility for water management lies with Facilities & Infrastructure with wastewater compliance monitoring embedded in the EHS management system.

Key elements of imec Belgium's (Leuven) approach include:

- efficient water use and reuse: reducing municipal water withdrawals by optimizing internal water loops and increasing reuse of treated industrial wastewater where technically feasible, including in view of future cleanroom expansion.
- water balance management and monitoring: preparing an annual water balance for the Leuven site, measuring withdrawals and discharges (to surface water, sewer, and external treatment) and determining evaporated water ("water consumption" under the ESRS) based on metered withdrawals and discharges.
- wastewater/effluent management and compliance: monitoring industrial wastewater parameters to comply with applicable Flemish/Belgian/EU requirements and environmental permits and preparing for stricter future thresholds.

2.3.2.2. Management of activities in high water stress locations

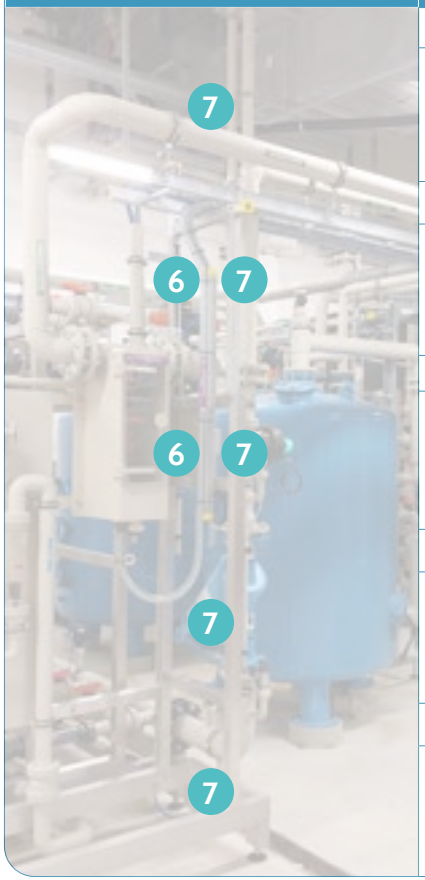
Imec is developing a future facility/cleanroom project in Spain (Málaga), a location subject to high water stress. As of the reporting date, imec has not yet performed a site-specific water stress and broader water-related risk screening for Málaga. In addition, the Leuven water management approach has not yet been extended to this future site. Imec plans to carry out a basin and site-level screening and to integrate appropriate water efficiency, reuse and wastewater/effluent management requirements into the design and operational planning for the Málaga facility. Imec will disclose progress and address any identified gaps in approach/policy coverage in future reporting.

Closed loop local abatement

ACTIONS

All actions below are related to an area with water stress (imec Belgium – Leuven Headquarters site, a high to very high-water stress location).
Actions that are specific for 2025 are highlighted in this table.

Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex.



IRO	Action description	Scope	Status
7	**Test installation reuse waste water FAB to technical installations** A pilot water recovery plant (WRP) test installation was operated during 2025 to evaluate reuse of FAB wastewater for technical installations. Test results were very good, and design settings described in the Water Reuse Masterplan were adjusted and tested successfully. The pilot supports validation of performance and operational robustness before moving to a definitive solution.	Leuven site	2025
6 7	**Closed loop project** Construction of the building for the definitive closed-loop installation began in 2025, following completion of a detailed design review. Commissioning of the closed-loop installation is planned for Q2 2026. The project supports site-wide water reuse performance and is designed to avoid increasing overall water consumption even while expanding FAB capacity.	Leuven site, and foreseeing the concept in the design of new FAB's	2025
6 7	**Water recovery plant** Imec Leuven advanced plans to enlarge the water recovery plant to strengthen recovery and reuse of water and reduce pollution load linked to wastewater discharges. In 2025, a full technical/permitting study was completed and the permitting process was initiated. The existing pilot installation received minor upgrades. Progress is tracked through permitting and project milestones, supported by monitoring of key wastewater parameters.	Leuven site, and foreseeing the concept in the design of new FAB's	Q4 2027
7	**Testing to reuse water FAB on HPW** Permeate from the water recovery plant is intended mainly for technical installations, but winter periods reduce cooling tower demand. Therefore, additional testing is planned to evaluate reuse of this water in the HPW plant. The action focuses on assessing impacts and determining whether TOC removal is required before routing permeate to HPW, ensuring safe and compliant reuse.	Leuven site, and foreseeing the concept in the design of new FAB's	Q4 2027
7	**Reuse RO concentrate on exhaust scrubbers** An option under the Masterplan considered reusing RO concentrate in acid and caustic exhaust scrubbers. After evaluation, the option was closed in 2025 because using RO concentrate could negatively affect scrubber removal efficiency. As a result, the action was not implemented further and no additional resources were allocated beyond the assessment and decision phase.	Leuven site	2025

TARGETS

Imec does not have time-bound water-related targets or geographically-specific targets beyond reporting for Leuven HQ. It tracks its water balance annually and reports operational metrics (see section D. Metrics).

METRICS

2.3.2.3. Water Balance Disclosure

In 2024 and 2025, imec Belgium closely monitored its water use to ensure responsible resource management and alignment with best practices and applicable requirements. While imec reported no direct water consumption in either year, total water withdrawal increased 7% from 2024 to 2025, reflecting growing operational activity. Water discharge followed a similar trend, increasing by 6%. Most discharged water continued to flow into surface water, with smaller volumes routed to sewer systems or external treatment.

Imec also maintained a strong focus on water circularity. Although the volume of recycled and reused water decreased from 243,581 m^3 in 2024 to 207,153 m^3 in 2025, it still represents a significant contribution to reducing freshwater demand. Water evaporation increased moderately, consistent with higher facility utilization.

Overall water intensity improved year on year, decreasing from 731 m^3 to 663 m^3 per million euros of revenue, demonstrating progress in decoupling water use from economic growth.

Water recovery plant (WRP)

(E3-4) Total imec Belgium water balance (m^3)

		IMEC BELGIUM	
Metric	**Units**	**2024**	**2025**
TOTAL WATER CONSUMPTION			
Total water withdrawal	m^3	751951	**804519**
Total water discharge - Broken down as follows	m^3	639420	**677959**
Total water discharged into surface water	m^3	598160	**656174**
Total water discharged into sewer	m^3	24884	**19650**
Total water discharged through external treatment, including liquid waste	m^3	1552	**2135**
Total water recycled and reused	m^3	243581	**207153**
Total water stored	m^3	NA	**NA**
Total water evaporation	m^3	112532	**126560**
Water intensity	m^3/mioEur	731	

2.4. | Resource use and circular economy (ESRS E5)

2.4.1. Imec material topics related to resource use and circular economy

8 Incoming resources

The semiconductor industry depends heavily on specialized materials and equipment, such as advanced wafers, gases, photoresists, precision tool parts, and capital intensive machinery. This reliance creates risks linked to material scarcity, price fluctuations, and the environmental footprint embedded in these products.

For imec's pilot line R&D, these issues translate into both environmental impacts and financial risks. Under the ESRS Double Materiality Assessment (DMA), these factors score high and therefore drive several actions: strengthening sustainable procurement practices (including the supplier manual and conflict minerals due diligence), improving Scope 3 performance through quantity based reductions, piloting internal carbon pricing, and choosing circular solutions in construction and renovation projects.

9 Waste creation and its management

Even at R&D scale, semiconductor processes generate hazardous and specialized waste streams that require strict sorting, recovery, and disposal to prevent environmental harm. The Double Materiality Assessment identifies this as a material impact. In response, imec has strengthened its procedures in line with VLAREMA (Flemish regulation on the sustainable management of material cycles and waste) obligations. It accordingly maintains monthly waste-stream inventories and runs reduction pilots (such as limiting single-use items). Performance is monitored through data provided by certified waste collectors and established KPIs.

5 Substances of (very high) concern

This topic shapes resource use and circularity by requiring controlled management of substances across their entire lifecycle, from the moment they enter the organization to their eventual disposal. For further information, please refer to Section 2.2.

2.4.2. Management of resource use and circular economy

POLICIES

Imec manages resource use as a strategic priority at its Belgium site (Leuven - Headquarters) due to the resource-intensive nature of semiconductor R&D and cleanroom operations. The activities at other sites in the Netherlands and the United States are managed with consideration to best practices for responsible resource use and waste management. Currently there is no group level policy on this topic. At Leuven, the management structure in place regarding use of resources and circularity is ensured at cross-department level to support the labs and cleanroom activities.

2.4.2.1. Increase responsible and circular use of materials

Circular economy and broader ESG requirements are integrated in Procurement-owned business processes, including supplier selection, qualification and evaluation procedures. Requests for quotation (RFQs) include a questionnaire, and suppliers are required to follow the imec Partner Code of Conduct. Depending on results, suppliers may be approved, approved with a corrective action plan, or disqualified/exited. In relevant tenders, imec uses sustainability as an award criterion (alongside others, e.g., quality, delivery performance, IP and IT security, technical performance).

«Cradle to grave is an integral part of our sourcing decisions. We push our supply chain to take responsibility for the full life cycle of the goods they deliver»

Ann-Sophie Vanwinsen, Category Buyer in Procurement

Circular economy and broader ESG requirements are integrated in Procurement-owned business processes, including supplier selection, qualification and evaluation procedures. Requests for quotation (RFQs) include a questionnaire, and suppliers are required to follow the imec Partner Code of Conduct. Depending on results, suppliers may be approved, approved with a corrective action plan, or disqualified/existent. In relevant tenders, imec uses sustainability as an award criterion (alongside others, e.g., quality, delivery performance, IP and IT security, technical performance). Suppliers are asked to explain with concrete, verifiable commitments how they embed sustainability in their DNA and strategy, how this is addressed in both production and operation of the tool, and to provide supporting evidence (e.g., plans, certifications, reporting). The award criterion suggests using

Imec chooses circular solutions in construction and renovation projects

the GHG Protocol methodology and asks for information on resource use (gases, electricity, water, chemicals), eco-efficiency (circular use, idle mode, reducing material consumption), PFAS use, Internet of Things (IoT) compatibility, and other added value.

Imec is an R&D facility in the semiconductor industry. As such, semiconductor manufacturing equipment (cleanroom tools) is a cornerstone of its core activities and subjected to additional environmental scrutiny. For cleanroom tool purchases, imec uses a Sustainability Checklist to compare suppliers and promote better environmental performance. The checklist is aligned with SEMI S23 and asks suppliers to provide clear answers and supporting evidence (e.g., reports, procedures, certifications). Suppliers give a self-score from 0 (no information) to 4 (outstanding with documented evidence), with "not applicable" when justified. Topics include utility/resource reporting (electricity, gases, water, chemicals and other utilities), tool monitoring and data availability to SmartFab systems, actions to reduce carbon emissions and improve circularity (repair, recycled materials, lower material use), idle-mode and other resource-saving features, options to reuse/recycle consumables, and PFAS identification and mitigation.

2.4.2.2. Minimize and repurpose waste streams

Imec manages waste through formalized waste management and sorting procedures and operational work instructions. In 2023, imec launched an adapted waste procedure aligned with local legislation (VLAREMA) and published it on the imec intranet, thus providing clear guidance on waste management and sorting requirements. The details of this procedure on waste segregation were included in the general safety training that all employees take and must retake every two years. Employees can contact the EHS department for questions, ambiguities, and specific requests relating to waste handling.

Implementation is supported by warehouse standard operating procedures (SOPs)/work instructions that govern the handling, storage and return processes for reusable logistics items, including

«Good waste management is about doing the right thing every day: sorting waste properly, reusing what we can, and making it easy for everyone to work in a safe and sustainable way.»

Alexandra Loosen, EHS Specialist

chemical canisters (under supplier take-back arrangements) and pallets. Warehouse/logistics management approves relevant operational decisions and any exceptions within the defined procedures.

Waste streams in warehouse operations are sorted at source to enable recycling and appropriate recovery routes. Key segregated fractions include cardboard and plastics. Waste management activities are coordinated with the EHS department to ensure waste streams are managed safely, legally and in compliance with applicable requirements.

2.4.2.3. Integration of circular economy principles in activities

Increase responsible and circular use of materials

Imec applies resource use and circular economy principles in its warehouse and logistics activities to reduce material consumption, limit single-use packaging, and maximize reuse and other recovery operations where feasible. This includes warehouse operations, inbound and outbound logistics flows, internal material handling, and collaboration with key external logistics, packaging, reclaim and recovery partners. This is implemented through warehouse SOPs/work instructions and EHS-coordinated procedures, including a Dangerous Goods Logistics Process Procedure. The latter governs safe and compliant handling and transport of empty canisters of used chemicals and applies to materials upon reception and the management of containers during disposal/shipping.

Minimize and repurpose waste streams

Warehouse operations

In practice, imec prioritizes reuse and take-back before disposal. In Warehouse operations, this includes pallet reuse and supplier take-back of chemical canisters for reuse/refill and segregation of warehouse waste streams (e.g., packaging, cardboard and plastics) to enable appropriate recovery routes. Imec distinguishes

«The supply chain and warehouse team is the heartbeat behind imec's breakthroughs—steady, trusted, and relentlessly sustainable.»

Ilknur Ari, Warehouse Manager

controlled material flows to keep valuable materials in use. Eligible wafers are sent to an external reclaim service and returned for product reuse, with IP-related wafers excluded. Non-hazardous silicon wafer scrap that cannot be reclaimed is routed through a controlled logistics flow to an external specialized recycler through another recovery operation. The material is recovered as a secondary silicon-based raw material for use in other industrial applications. Some logistics flows involve fragile items and hazardous chemicals/materials. Circularity measures (such as reuse, take-back and recovery routing) are applied only where they do not compromise safety, compliance, or material integrity, and are aligned with EHS requirements.

Facilities & infrastructure operations

Imec's Facilities & Infrastructure (FAIN) department applies circular economy principles across facility operations and infrastructure projects (primarily at the Leuven - Headquarters) with the aim of reducing material consumption, preventing waste, and increasing reuse and recycling. Although imec does not yet have a standalone circular economy or resource use policy, circularity is structurally embedded in operational guidelines, procurement requirements, and EHS-aligned procedures. Implementation is driven by Facilities & Infrastructure management in close collaboration with procurement, under the oversight of imec's sustainability coordination structure, with clear senior accountability at the Facilities Director level.

In practice, this approach translates into tangible circular design and material choices in renovation and construction projects. For example, approximately 900 m² of recycled Polyethylene terephthalate (PET) felt acoustic wall systems have been installed in imec 4 (an office building on the Leuven site), and 5,775 m² of carpet have been returned through a manufacturer take-back scheme for remanufacturing into new carpet lines. FAIN also prioritizes the reuse and high-value repurposing of materials during renovations: 1,765 m² of office partition walls were disassembled and repurposed as construction boards for new kitchens by Materialenbank Leuven, while all built-in electrical components from these walls (including sockets and switches) were donated to Wonen en Werken and Materialenbank Leuven for further reuse. Wonen en Werken is the local municipal social economy partner and Materialenbank is a local initiative to store and exchange materials in the local ecosystem.

Beyond current renovations, FAIN supports local circular value chains and explores circular materials for future infrastructure projects. This includes the reuse of wood from trees felled during the imec 6 project as on-site construction and furniture material in collaboration with local reuse partners, and investigating the potential use of recycled glass for the façade of the planned FAB4 cleanroom.

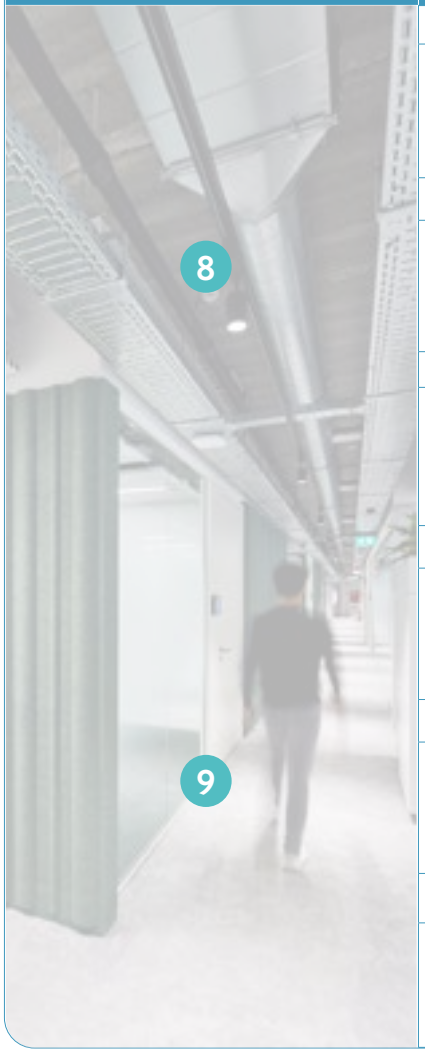
Monitoring and data collection related to circularity are currently limited, with waste streams tracked and reviewed periodically, particularly in response to regulatory developments. In parallel, FAIN is piloting additional actions to strengthen circular practices and awareness. These include initiatives to reduce single-use items (e.g., paper cups) and the further integration of circularity considerations into everyday facility operations and future infrastructure planning.

«Circular economy principles are operationalized across imec's Facilities & Infrastructure activities through embedded procurement criteria, renovation practices, and EHS-aligned procedures. Under clear senior oversight, this results in tangible circular outcomes such as high-value material reuse, take-back and remanufacturing schemes, and the integration of recycled and locally sourced materials in infrastructure projects.»

Mario Cle, Facilities and Infrastructure Manager

Recycled Polyethylene terephthalate (PET) felt acoustic wall systems have been installed in imec 4

ACTIONS



IRO	Action description	Scope	Status
8	**Smart Workplace renovations – circular material choices** Under the Smart Workplace renovation programme, circular design principles are applied through material selection in refurbishment projects. Examples include acoustic wall solutions made with recycled PET felt and fully recyclable raised floors. The approach is intended to scale across additional buildings (e.g., Innovation Cradle, imec 8, imec 6), embedding circularity requirements into renovation specifications and procurement decisions.	Own operations; Leuven campus; suppliers/contractors	2024-2027
8	**Recycled glass façade exploration for future FAB4 cleanroom** In preparation for a future FAB4 cleanroom project, feasibility work is carried out to explore using recycled glass as façade material. The goal is to integrate circular material choices into facility design decisions, subject to technical and performance requirements. This early-stage assessment supports future procurement and design specifications that may reduce reliance on virgin raw materials.	Own operations (facility planning/design); Leuven; construction supply chain	2025-2028
9	**Logistics consolidation via 3PL; outbound packaging discipline** Logistics operations use third-party logistics (3PL) consolidation to combine inbound deliveries before transport to Leuven HQ, reducing fragmented shipments and improving transport efficiency. In addition, outbound packaging discipline is applied to minimise packaging material use and avoid reshipments that create additional waste and emissions. The action targets both transport optimisation and packaging reduction across inbound and outbound logistics flows.	Value chain (3PL/couriers) + own operations; Leuven HQ; inbound/outbound flows	ONGOING
9	**Reuse of timber from imec 6 site development ("Green Hart" trees)** Timber from trees removed for the imec 6 development is recovered and processed into usable planks, to be stored and later transformed into custom furniture for imec 6 and potentially other Leuven buildings. The action is implemented in collaboration with Materialenbank Leuven, supporting local circular material loops and reducing disposal of biogenic materials from site works.	Own operations (Facilities & Infrastructure); Leuven site; collaboration with Materialenbank Leuven	2024-2029
9	**Reuse/repurpose of depreciated furniture & disassembled building materials** Depreciated office furniture and materials recovered during building disassembly (e.g., plasterboard walls, tiles, carpet tiles, insulation, cabling, ducts) are redirected for reuse rather than disposal. Items are donated to schools, refugee centres and social organisations, extending product and material lifetimes. This supports waste prevention, reduces demand for new materials, and creates social co-benefits through community reuse.	Own operations; downstream beneficiaries (schools, refugee centres, social organisations); primarily Leuven region	ONGOING
9	**Reduction of single-use paper cups (pilot)** A pilot was implemented in 2025 at the Leuven site to test options to significantly reduce or eliminate single-use paper cups. The pilot aims to validate practical alternatives and inform a preferred solution and roll-out approach. The action focuses on reducing single-use waste generated in daily operations and improving resource efficiency in workplace consumption habits.	Own operations; Leuven site; employees/onsite users	PILOT IN 2025

Actions that are specific for 2025 are highlighted in this table. Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex.

ACTIONS

IRO	Action description	Scope	Status
9	**Leasing of IT equipment with take-back** IT equipment, including employee laptops, is leased with mandatory return to the leasing company at end of use. This take-back model supports controlled collection, enabling reuse and refurbishment where feasible and reducing e-waste generation. By shifting from ownership to leasing with return obligations, the action helps extend device lifetimes and lowers demand for manufacturing new devices through improved asset management.	Own operations (IT assets) + leasing provider take-back loop; employees as users	ONGOING
	Pallet pooling & reusable packaging loops Operational logistics practices include pallet pooling to extend pallet lifetimes and reduce one-way packaging, with segregation of reusable versus damaged pallets and recovery routing. Return loops are maintained for IBCs, drums and canisters through controlled storage, labeling and return documentation, enabling supplier take-back and reuse. Inbound packaging separation at receipt (e.g., cardboard and plastic film) is improved to increase recycling performance.	Own operations + upstream suppliers; inbound/internal/ outbound flows; Leuven site	ONGOING
	Reverse logistics Reverse logistics is used to prevent unnecessary disposal by routing items through vendor returns and repair/warranty channels where applicable. The action also focuses on improving spare parts handling so components can be retained, reused, or repaired rather than discarded prematurely. By strengthening return-and-repair pathways within logistics flows and supplier/service-provider interactions, the initiative supports longer product and component lifetimes and reduced waste generation.	Own operations + suppliers/ service providers; logistics flows	ONGOING
	Silicon wafer scrap recovery (melting/reprocessing) Scrap silicon wafers generated in R&D and low-volume production activities are routed to a downstream recovery partner for melting and reprocessing. The initiative aims to increase material recovery and reduce disposal by returning silicon to usable input streams. Progress is tracked through internal waste registers to support operational control and oversight of material flows and recovery routing.	Own operations (R&D/ low-volume production) + downstream recovery partner	ONGOING
	Food waste measurement & reduction programme (Winnow) Implementation of the Winnow AI system to measure and analyse food waste in the kitchen and parts of banqueting, covering cooking errors, overproduction, trimmings and plate waste. The programme builds a baseline and then develops targeted action plans (e.g., reducing bread overproduction, improving plate-waste communication, introducing doggy bags and better waste categorisation) with quarterly follow-up.	Leuven campus kitchen	2025-ONGOING
	Waste Reduction Initiative Introduction of circular waste management practices and recycling training across production sites. The action aims to improve waste segregation, increase recycling and reduce residual waste through employee engagement and coordination with waste contractors. By embedding circularity principles in operations, it seeks to decrease disposal volumes and support more resource-efficient practices.	Own operations – all production sites; employees and waste contractors.	2024-2025

Actions that are specific for 2025 are highlighted in this table. Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex.

TARGETS

At the reporting date, imec had yet to define resource use and circular economy targets, and the timeline and methodology for establishing such targets had not been finalized. It will reassess the feasibility of setting targets as data availability and internal processes mature.

METRICS

2.4.2.4. Waste balance disclosure

In 2024 and 2025, imec Belgium continued to strengthen its waste management performance by closely monitoring waste generation and improving diversion practices across its operations. Total waste generation increased by 44.8% from 2024 to 2025, driven by higher activity levels and expanding R&D operations. Despite this growth, imec maintained a strong focus on circularity, consistently diverting the majority of waste away from disposal (58% in 2024 and 59% in 2025).

The considerable increase in hazardous waste (from 253.95 tons to 545.4 tons) was primarily the result of changes in process outputs and the implementation of improved segregation activities. These operational shifts led to higher volumes of substances that fall under hazardous classifications, even as recovery methods improved significantly in 2025.

Non hazardous waste remained the largest share and continued to rely on recycling and other recovery processes, with incineration with energy recovery used for residual fractions.

Overall, imec's waste trends reflect a growing commitment to circular economy principles, placing strong emphasis on recovery, recycling, and keeping materials in use for as long as possible while reducing reliance on disposal routes.

(E5-4) Total imec Belgium waste balance

		imec Belgium	
Metric	**Units**	**2024**	**2025**
Total water consumption			
Total weight of waste generated (own operations)	tonnes	798.75	**1156.6**
Broken down as follows			
Proportion of waste diverted from waste disposal	%	58	**59**
Proportion of waste diverted to waste disposal	%	42	**41**
Total waste diverted from waste disposal	tonnes	463.65	**682.6**
Total waste diverted to waste disposal	tonnes	335.25	**474**
Broken down as follows			
Proportion of waste diverted as hazardous	%	32	**47%**
Proportion of waste diverted as non-hazardous	%	68	**53%**
Total weight of hazardous waste generated	tonnes	253.95	**545.4**
Hazardous waste diverted from waste disposal Broken down as follows	tonnes	119.2	**439.9**
Reuse	tonnes	0	**0**
Reclycing	tonnes	0	**112.4**
Other recovery operations	tonnes	119.2	**327.5**
Hazardous waste diverted to waste disposal Broken down as follows	tonnes	134.75	**105.5**
Incineration (with energy recovery)	tonnes	NA	**71.5**
Incineration (without energy recovery)	tonnes	8.5	**34**
Landfill	tonnes	68.58	**93,8**
Other disposal operations	tonnes	57.67	**0**
Total weight of non-hazardous waste generated	tonnes	544.8	**611.2**
Non-Hazardous waste diverted from waste disposal Broken down as follows	tonnes	344.3	**242.7**
Reuse	tonnes	0	**0**
Reclycing	tonnes	0	**168.6**
Other recovery operations	tonnes	344.3	**74.1**
Non-Hazardous waste diverted to waste disposal Broken down as follows	tonnes	200.5	**368.5**
Incineration (with energy recovery)	tonnes	200.5	**368.5**
Landfill	tonnes	0	**0**

3. Social disclosures **ESRS S**

3.1. | Own Workforce (ESRS S1)

3.1.1. Imec material topics related to own workforce

10 Work-life balance

The talent in this sector operates in fast, deadline sensitive environments. Unmanaged load affects wellbeing and productivity. For imec's multinational, high growth campus, the DMA assigns impact materiality, emphasizing the importance of having hybrid work frameworks, flexible leave (incl. year end bonus conversion), mobility incentives, wellbeing programs, and assistance services, with uptake and survey feedback informing continuous improvement.

11 Diversity - Equity - Inclusion (DE&I)

The semiconductor talent pipeline is global albeit imbalanced (e.g., women in STEM). For imec, DE&I affects innovation quality and fairness (impact) and is featured in partner/funder criteria (financial). The DMA confirms double materiality. Governance includes metrics, leadership representation goals, and a renewed multi year DE&I strategy integrated into balanced scorecards.

12 Economic & social working conditions

Competitive, secure conditions are essential to attract/retain scarce semiconductor expertise and ensure safe, compliant operations. The DMA has identified this as impact materiality. Imec discloses total rewards elements, job architecture updates, reorganization support, and shiftwork flexibility initiatives designed to sustain operational coverage without eroding employee income.

13 Health & safety for imec's employees and its partners

Sector specific risks (cleanrooms, chemicals, construction) require robust health and safety across imec's own and extended workforce (incl. partner assignees). The DMA affirms impact materiality. Imec implements campaigns, incident investigation tooling, medical surveillance, emergency exercises, and access management improvements to prevent SIF incidents and maintain safe pilot line operations.

14 Talent attraction & retention

R&D delivery depends on scarce global semiconductor skills. Delays or turnover create execution and cost risks. The DMA assesses double materiality. Imec applies high volume recruitment, international employment models, internal mobility, employer branding, and targeted pipelines (e.g., PhD, fab profiles) to secure capacity for roadmap commitments.

15 Talent development & training @imec and its partners

The sector's growth hinges on skilling pathways. This was identified as having impact materiality in the DMA. Imec has established imec. academy, manager curriculums, cleanroom schools, and external learning pilots (e.g., Coursera), while EU pilot line initiatives (e.g., NanoIC) include structured workforce KPIs to expand Europe's semiconductor talent base.

3.1.2. Management of Own Workforce

POLICIES

Imec's human resources (HR) strategy is designed to enable exceptional people to deliver exceptional results. The focus is on resilience and wellbeing (especially for critical and vulnerable talent), team leadership, and an effective and agile organization supported by its core values of connectedness, integrity, passion, and excellence. Imec's approach to managing material impacts, risks, and opportunities that are related to its own workforce is underpinned by a global and locally implemented HR policy framework that supports five priority domains:

1. Invest in engaged and talented employees.
2. Offer optimal economic and social working conditions.
3. Promote a healthy work-life balance.
4. Stimulate diversity and inclusion.
5. Support a solid health and safety culture.

Across these domains, imec's policies define expectations, responsibilities, and supporting processes across the employment lifecycle (attraction, selection, onboarding, development, internal mobility and employment conditions). The policies primarily apply to employees on the payroll of the specific imec entities and are implemented in line with local legislation. However, imec aims to be as inclusive as possible in applying policies and actions to the extended workforce (e.g., students, assignees, flex forces, contractors) that works on imec premises as they account for 45% of the workforce. Extended workforce workers are registered in the imec HR database to enable appropriate access to buildings and/or information systems and to support compliance checks. The availability of certain tools and communications can be country and contract-dependent.

3.1.2.1. Invest in engaged and talented employees (attraction & retention, training & skills development)

To secure timely access to the specialist profiles needed to sustain growth, imec has activated a High-Volume Recruitment plan. The plan combines five reinforcing building blocks:

- high-quality candidate influx through employer branding, sourcing and networking, supported by an employee referral mechanism;
- an engaging and efficient hiring process with a clear step-by-step recruitment and selection approach and a strong focus on candidate experience (see description of Recruitment and Selection process in this section);
- total rewards positioning (see Total Rewards policy under '3.1.2.3. Offer optimal economic and social working conditions');
- internal mobility as a retention lever (see description of imec's Internal Mobility policy in this section); and
- future proof recruitment to help bridge skills gaps in the European semiconductor ecosystem.

These building blocks are resourced through HR recruitment teams and HR Business Partners in close collaboration with hiring managers and supported by enabling systems and communications. To further improve speed, quality and consistency, a new applicant tracking system is being prepared and a redesign of the corporate and careers websites is planned for 2026.

As part of the High-Volume Recruitment plan, a Recruitment and Selection process applies across imec units when filling a vacancy (payroll employee) or a flex force request. The aim is to secure the best fit candidate for the role requirements and support the effective functioning of teams.

«In 2025, we proved once again that worldclass innovation attracts worldclass people, hiring 687 payroll colleagues topping 95% quality of hire. This firmly asserts imec's reputation as a destination of choice.»

Chris Beenders, HR Director for Talent Attraction

Key process elements include:

- defined phases and governance: the process is structured into four phases (preparation, screening, interview and job offer including onboarding). Vacancy requests are subject to formal approvals (e.g., Budget Controller and VP) before publication.
- clear roles and responsibilities: responsibilities are defined across Hiring Managers, Recruitment Officers, Recruiting Assistants, and Talent Acquisition Management.
- consistent, structured selection practices: job requisitions and candidate status tracking are managed through an e recruiting tool, supporting consistent screening, interviewing and decision-making, and ensuring traceability of actions.

- candidate experience and efficiency: for more information, see above; and
- effectiveness monitoring: imec tracks and assesses process effectiveness through a questionnaire after six months, that is sent to both the employee and the manager to assess alignment with expectations (Quality of Hire).

To attract talent, imec applies a structured onboarding and integration framework, conceived as a multi-month journey (up to one year), with defined roles for managers, management assistants, and onboarding buddies/mentors. This approach is supported by onboarding checklists and training plan templates to ensure consistent integration, role clarity, and completion of required training (including quality and safety procedures). For defined employee populations (e.g., Belgian payroll employees and selected other countries), onboarding is supported through an onboarding dashboard that enables managers to communicate with starters, assign buddies, and track onboarding actions. Because non payroll workers also contribute to on-site operations, imec maintains a defined extended workforce onboarding and compliance process (through extended workforce requests, E-recruitment and/or the Contractor Portal). This includes HR validity and compliance checks (e.g., work permit/visa, nationality considerations, export and IP aspects, contractual requirements) and registration in imec people.

To strengthen talent pipelines, imec implements a referral policy that defines eligibility, submission channels, referral conditions, and rules for transparent and consistent handling (including exclusions for certain roles and conflict of interest situations and rules where multiple referrals occur).

Imec tracks and assesses the effectiveness of these plans, processes, and policies through recruitment KPIs (including time to fill, offer acceptance rate and quality of hire) and operational measures linked to onboarding and time to competence. Targeted insights from teams and employee groups are used to steer follow-up actions where needed.

To retain talent, imec promotes employability and engagement through an Internal Mobility Policy that is applicable across its international organization. Internal mobility is defined broadly as vertical or horizontal moves between jobs, including transitions from PhD/postdoc/intern/student assignments to payroll roles. As a rule, vacancies are posted internally, with limited defined exceptions. The policy sets shared responsibilities: employees are expected to discuss ambitions and explore opportunities, while managers are expected to hold regular career conversations and support transparent cross-department moves. The policy also sets principles for reward and benefits treatment in case of role changes, lateral moves or cross-country moves. These are aligned with internal fairness and applicable local legislation.

To support retention, engagement, and productivity, especially in a hybrid working context, imec has implemented a Smart Workplace program founded on activity-based working principles. It sets expectations and guiding principles for workplace use (e.g., clean desk, fit for purpose settings for focus and collaboration, and infrastructure to support hybrid meetings) and supports teams and managers through change management guidance. The aim is to maintain an attractive and sustainable campus environment that promotes collaboration, wellbeing, and productive work.

Smart Workplace environment reflecting activity-based working principles

In 2024, Belgian labor legislation also introduced a right to individual training. This means every employee in Belgium is entitled to at least five days of training (40 hours) a year.

The below overview shows how the right to individual training was transposed into a Learning Matters campaign at imec in 2024. The accompanying Learning Plan includes:

- the imec.academy training offer, which is open to all employees, tailored to specific strategic themes or target groups, and communicated internally through different channels. Themes include cross-team collaboration, vitality, and diversity and inclusion, while target groups include new employees, PhD students, and people managers. Some of the trainings in the imec.academy offer can also be followed as a team to improve overall effectiveness in achieving shared objectives.
- specific learning tracks, curriculums, and certificates to increase the time2competence of specific target audiences (e.g., people managers or first line support agents) and address specific risks (e.g., safety) or increase specific knowledge (e.g., knowledge to handle tools in the cleanroom).

In line with imec tradition, imec's learning requirement is set at 60 hours of learning instead of the legally required 40 hours of training. Moreover, imec is implementing this internationally, not just in Belgium.

The Learning Plan is updated yearly. Imec conducts recurring learning activations such as Learning Weeks, which offer themed sessions and "teaser" workshops (online and onsite) to widen participation and connect employees to deeper development pathways. To strengthen access to scalable, self-directed learning, imec has set up a partnership with Coursera (extended through end 2026), offering access to thousands of courses through time bound licenses that are managed and monitored for active use. Effectiveness is assessed through participation and completion indicators, employee feedback and engagement signals, and learning analytics. Highlights of imec's Learning Dashboard in 2025 included 1,300 training sessions organized in the past 12 months, 107k training hours, and an employee net promoter score (eNPS) of 46 for trainings delivered.

To align performance expectations and systematically support growth, imec has implemented a Performance & Talent Enablement (PTE) policy for payroll employees. The focus is on three ambitions:

1. Align goals: the intention is to ensure that everyone knows what is expected of them and manage all efforts to reach team, unit, and imec goals.
2. Support growth through ongoing feedback, professional development, and fact-based talent decisions for everyone.
3. Reward contributions and talent by ensuring that all imec employees feel rewarded and recognized through their contributions.

Imec supplements this PTE framework with practical "help growth" resources for employees and managers, including toolkits and guidance that translate development intent into concrete actions (e.g., development plans, stretch assignments, upskilling/reskilling opportunities, job shadowing, networking, internal mobility exploration, and micro experiments).

Effectiveness is tracked through the maturity and uptake of performance and development practices (e.g., coverage of goal setting and development actions, participation in talent processes, and usage of learning resources), and employee feedback and engagement insights are used to target improvements where gaps persist.

GOALS	SUPPORT GROWTH	REWARD CONTRIBUTIONS & TALENT
Manage all efforts in order to reach team, unit and imec **goals** and make sure that everyone knows what is **expected** of them.	Support ongoing **feedback**, professional **development** and fact-based **talent decisions** for **everyone**.	Make sure all imec employees feel **rewarded** and **recognized** for their valuable contributions.
▪ E-learning on Performance & Talent Enablement ▪ Align on goals ▪ Additional feedback on goals ▪ Balanced scorecards	▪ Learning Matters Sharepoint ▪ Conversations to support growth, incl. short e-learning conversations ▪ Talent reviews, incl. short e-learning *(only for people managers)* ▪ Imec.academy tool ▪ Job Framework / internal mobility / promotion ▪ Talent inspiration guide	▪ Recognize every contribution ▪ Total Rewards policy

«All imec employees need to feel rewarded and recognized for their valuable contributions. In 2025, we doubled down on fair paths, fair pay, and fair opportunity across borders.»

Hanne Cosemans, HR Expert – Talent Retention

3.1.2.2. Offer optimal economic and social working conditions

Imec's approach to offering optimal economic and social working conditions is underpinned by HR policies and procedures that define remuneration principles, benefits and income protection, and employment conditions. These policies aim to support fairness, transparency, and consistency in pay and benefits, while enabling attraction and retention and supporting wellbeing and financial security.

Imec maintains a Total Rewards Policy (Belgium and the Netherlands). This outlines how employees are rewarded through base salary, variable pay (where applicable), and a broader benefits package (e.g., wellbeing and health-related benefits, mobility benefits, learning and growth opportunities, working conditions and recognition practices).

A Job Framework (Belgium and the Netherlands) provides an objective basis for job classification and grading with defined roles, jobs, and levels. This supports consistent determination of job scope and serves as an input for remuneration and other HR processes. Employees can view their target and personal level in the HR system. Imec operates a collective, non-recurring, results-driven bonus plan linked to predetermined organizational goals. These are reviewed and approved annually, with annual communication of plan conditions. In Belgium, imec can use the CLA 90 collective bonus scheme, which is applicable to imec Belgium payroll employees and interim employees, for this.

For roles requiring increased flexibility due to operational needs, imec Belgium provides defined compensation arrangements through a Flex Premium Policy. This covers structural and occasional flexibility (e.g., shift/weekend regimes, overtime, on-call interventions and public-holiday work) and sets out eligibility rules and HR system registration/approval requirements.

Imec provides income-protection and retirement arrangements to support financial security in events such as retirement, disability, hospitalization and death, through entity-specific arrangements aligned with local systems and legislation (e.g., Belgium insurances and cash-balance pension plan; Netherlands defined-contribution pension scheme and relevant risk insurances).

Promoting well-being: Move More initiative at the European Running Championships

«As imec grew internationally, we delivered clear, consistent, and legally robust HR handbooks across new entities. Compliance became a strategic enabler this year.»

Leen Bastiaens, Employee & Labor Relations Manager

3.1.2.3. Offer optimal economic and social working conditions (secure employment and adequate wages)

Imec's wellbeing policies aim to enable sustainable performance by supporting employees' physical, mental and emotional health. At the same time, they are also designed to reduce risks linked to excessive workload, insufficient recovery, psychosocial stress and unsafe working conditions. Wellbeing is rooted in imec's HR policy framework ("resilience and wellbeing" pillar) and is implemented through a combination of global frameworks, local employment rules, and dedicated health & safety governance.

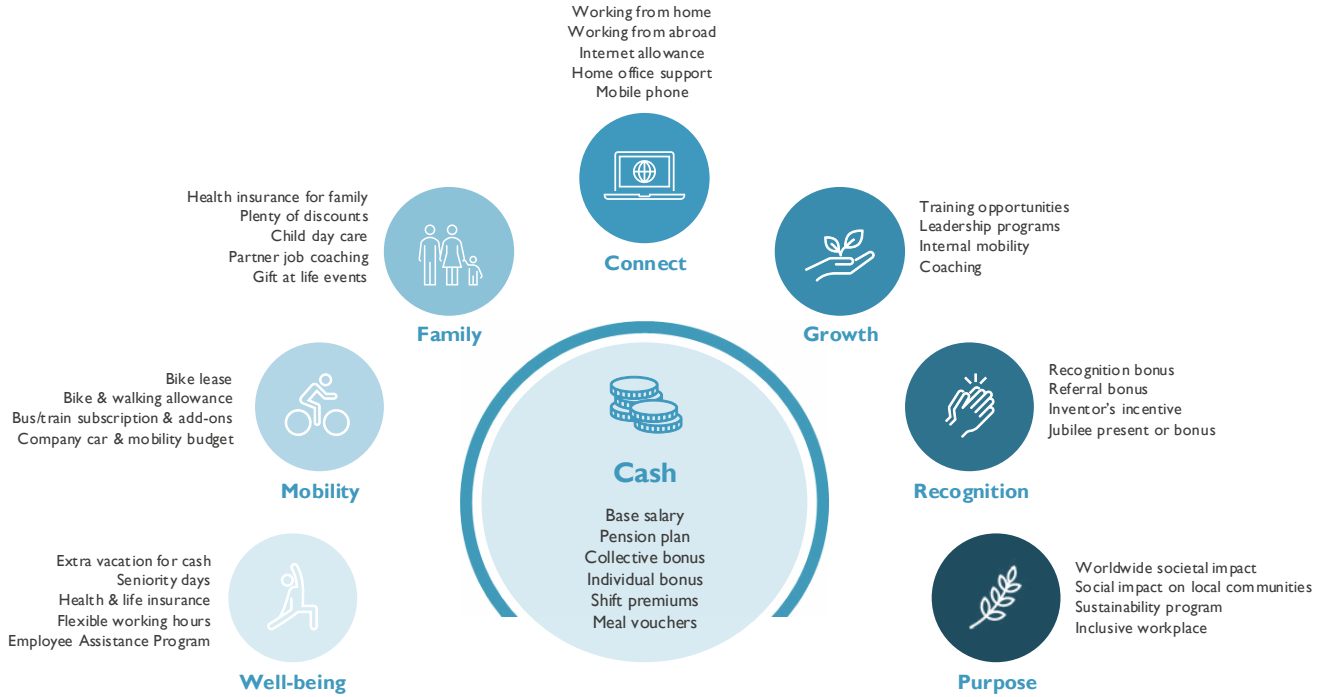
In Belgium, the Employment/Work Regulations set out working schedules (including sliding work schedules and shift systems), time registration and presence expectations, and contract hours versus working hours arrangements. This includes an average of 38 hours/week achieved through paid compensation days,(e.g., paid compensatory days off for employees working over the 38-hour legal standard, 40-hour contracts), by adding 12 extra days per year to reduce effective working time and support employees' work-life balance.

Similar principles can be found for imec employees in the Netherlands, the UK, and the US respectively in:

- UK Employee Handbook (January 2025)
- NL Employee Handbook (April 2025)
- US Employee Handbook (August 2025), which references the hybrid working framework as a corporate baseline while recognizing that arrangements are defined with managers.

Family-related leave is implemented through local policies and handbooks, such as the UK family-friendly policy, US and NL handbook provisions (including vacation/leave), and a Netherlands sabbatical framework.

Total rewards



An overview of the standard employee benefits package in Belgium (similar at other sites)

Key elements of the "resilience and wellbeing" pillar are set out in imec's productive and healthy hybrid working framework, applicable across all imec entities. The hybrid working framework defines hybrid work as a mix of remote and on-site work. In addition to this, it emphasizes clear team agreements on expectations and availability. It embeds the right to disconnect through guidance on communication norms and boundaries to reduce "grey zone" expectations and hyperconnectivity. It also has enshrined the right to disconnect while recognizing imec's 24/7 operational context in certain departments.

Imec's Wellbeing Framework positions wellbeing as a shared responsibility between the organization, leaders, and individuals, and provides tools, initiatives and guidance to help employees

"feel good and perform well." It focuses on individual energy management across four dimensions (physical, emotional, mental and spiritual). In addition, it encourages employees to proactively use available support resources and discuss well-being topics with colleagues, managers and internal experts.

To support a healthy work-life balance and promote employee wellbeing, imec implements a set of initiatives that help employees to integrate exercise, recovery, and family responsibilities into their daily working life, and provides flexibility in terms of time off:

- The Move More wellbeing program encourages physical activity and healthy habits through in-work micro-actions, recurring sessions, yearly events, and supporting infrastructure/ discounted sports access.
- Silent room (Leuven): an open-to-all space for mental recharge, sensory breaks, mindfulness/meditation and religious practices. This can also be used for internal learning activities.
- Child day care support (priority access): this facilitates employees' access (subject to availability) to "De Villa", the KU Leuven-operated day care center in Leuven for children aged 8 weeks to 3 years.

Diversity panel during the Partner Technical Week

«Diversity and Inclusion isn't a checkbox; it is «In 2025, wellbeing evolved from ad-hoc initiatives to an integrated system, blending data, self-help, channels, professional counseling across borders and time zones, and the Move More ecosystem into one vitality booster.»

Vincent Van Dam, Talent Business Partner - Wellbeing & Engagement

- The year-end bonus conversion into extra vacation days allows employees to convert part of their gross year-end bonus into additional paid leave (up to 40 hours/year, or 80 hours/year for employees aged 55+). This is requested and managed through the HR system.

Additional information on these actions can be found in the Annex.

3.1.2.4. Stimulate diversity & inclusion (including gender equality, disability inclusion, and prevention of harassment/violence)

Imec's approach to managing material impacts, risks, and opportunities related to diversity, inclusion, equal opportunity and a respectful and safe work environment is grounded in a global policy framework led by the Inclusive Workplace Policy. It is supplemented by the imec Ethics Code of Conduct and supported by local policies and different procedures depending on the jurisdiction.

Imec's Ethics Code of Conduct sets the baseline expectations for responsible and respectful behavior across the imec group. It also provides practical guidance on how to raise concerns and seek advice when dilemmas arise. The Code of Conduct outlines imec's approach to managing impacts, risks, and opportunities related to its own workforce by reinforcing integrity, accountability and a safe speak up culture. It is not only relevant to all employees but, where appropriate, to people working in imec activities who need to understand imec's behavioral expectations and reporting routes. It defines standards of professional conduct and stresses that imec does not tolerate inappropriate behavior in the workplace.

«Diversity and Inclusion is not a checkbox; it is fundamental to who we are and to the impact we want to make.»

Matthias Nauwelaers, Talent Business Partner - Wellbeing & Engagement

The Inclusive Workplace Policy applies throughout imec to payroll and non-payroll workers engaged in imec activities. It sets out commitments to welcoming diversity, striving for inclusion, and embracing equality in decision-making. At the same time, it reinforces expectations of mutual respect, dignity and integrity, and zero tolerance for discrimination, harassment, violence, retaliation or other inappropriate conduct. Local implementation procedures include Belgium's psychosocial risk procedures, the Netherlands' regulation on unwanted behavior, and US Employee Handbook policies.

Both policies thus promote a respectful workplace, psychosocial wellbeing, and speak-up mechanisms. Employees can raise concerns through multiple channels, including HR case handling, managers, persons of trust, and the Whistleblower Policy channel, which includes confidentiality safeguards and non-retaliation protections.

Imec's Gender Equality Plan (GEP) outlines objectives and measures across recruitment, career progression, leadership representation, inclusive culture and reporting mechanisms. This is supported by the Executive Board's oversight of KPIs and annual progress reporting. For payroll employees in Belgium and the Netherlands, equal pay for work of equal value is supported through the Job Framework and Total Rewards Policy. In Belgium and the Netherlands, pay equity is also monitored through periodic legally required reporting and analysis (e.g., pay gap analysis presented to the works council).

Local entities implement disability inclusion and accommodation/return-to-work mechanisms consistent with applicable local legislation (e.g., Americans with Disabilities Act (ADA-aligned) accommodations in the US Employee Handbook; structured return policy in Belgium for long-term absence).

3.1.2.5. Support a solid health and safety culture

In Belgium, imec manages material impacts, risks, and opportunities related to the health and safety of its own workforce through its EHS policy and EHS management system as described in the EHS Manual. The EHS system is designed in line with continuous improvement principles and transposes legal requirements (including the Belgian Welfare Act) into operational procedures and responsibilities. The policy and related procedures apply to imec Belgium payroll employees. For the purpose of on-site safety, they also apply to third parties working on imec sites (e.g., students, interns, fellows, industrial residents, and contractors). This is supported by contractor-specific safety practices.

EHS responsibilities are embedded in line management and employee duties, with the support of the internal prevention service and the external prevention service (Mensura). Imec consults with employee representatives through the committee for prevention and protection at work (CPPW).

The scope of health and safety also covers attention to psychosocial risks, which are addressed through line management responsibilities, internal reporting channels, and periodic engagement and well-being surveys.

3.1.2.6. Engagement with own workforce and workers' representatives

Ethical Conduct towards own workforce

Imec's Inclusive Workplace Policy focuses primarily on inclusion, equal opportunity, and the prevention of discrimination, harassment and violence. It does not explicitly refer to trafficking in human beings, forced or compulsory labor, or child labor. Instead, these topics are addressed through imec's Ethics Code of Conduct and partner Code of Conduct. In particular, the Code of Conduct for imec's partners includes commitments on freely chosen employment and human trafficking, stating that imec refrains from using forced, bonded or indentured labor, involuntary prison labor, slavery or human trafficking. Imec also prohibits practices such as restricting freedom of movement, withholding identity or immigration documents (unless required by law), and charging workers recruitment fees. Finally, it also requires that workers receive a written employment agreement prior to departure from their country of origin and that terms are not worsened upon arrival.

The Code of Conduct further states that imec ensures illegal child labor is not used in the performance of its work, defines "child" by reference to minimum legal working age consistent with International Labor Organization standards, and supports legitimate, properly managed apprenticeship and student programs in compliance with applicable laws. These commitments are supported by imec's internal reporting and escalation mechanisms (including speak up/whistleblowing channels) and are supplemented with local employment frameworks and controls.

Engagement with own workforce and workers' representatives

Imec engages with its own workforce through a combination of direct communication, structured feedback mechanisms, and formal social dialogue with workers' representatives. The organization explicitly aims to be a safe space for everyone. It recognizes that this requires ongoing investment and commits to supporting an open environment where even difficult topics can be discussed.

Imec informs and engages employees through a variety of internal channels, including the intranet, emails, onsite information screens, communities, and live broadcasts such as «Imec insights live.» Workforce-related policies and expectations are communicated through the Employee Center (EC), knowledge base articles and SharePoint website and events, onboarding communications, and trainings. Employees are systematically encouraged to share their perspectives through the connected.minds survey, which is conducted every two years, with pulse surveys in between. The results of these surveys are discussed and used to drive improvements in operations and ways of working, both at the corporate and departmental levels. In 2025, two corporate focus areas were identified for 2026–2027 with the intention of fundamentally impacting overall work experience and organizational performance, i.e., work processes and decision-making & meeting effectiveness.

Besides the aforementioned channels, established governance and dialogue mechanisms are in place, including employee representation bodies. In Belgium, imec has established mechanisms, including employee representation bodies like the works council, where applicable. This is supported through defined HR workflows and digital tools, such as e-recruitment and imec people.

In Belgium, imec operates a Works Council (WC//Ondernemingsraad/OR) as a consultative body in which imec informs and consults employee representatives on:

1. economic and financial topics (e.g., future prospects, productivity);
2. work organization and working conditions (e.g., reorganizations, changes in benefits).

In preparation, employee representatives (permanent and substitute members) meet monthly to gather and discuss employee questions/concerns anonymously and decide which collective topics will be put on the agenda versus handled offline. Each year, imec shares and explains Economic and Financial Information (EFI) to the Works Council on a quarterly basis, enabling representatives to form an opinion on financial stability and employee prospects. Validated Works Council reports/minutes are published on the "Councils & committees" SharePoint site and are accessible through the imec Teams homepage.

Imec also engages with workers' representatives in the Netherlands through its Works Council (Ondernemingsraad), which represents all imec the Netherlands payroll employees. The Works Council is elected democratically every three years and has its legal basis in the Dutch Works Councils Act (Wet op de ondernemingsraden, WOR). It plays an active role in the company by representing employee interests and providing input on labor-related, organizational, and technical topics (as opposed to financial or economic matters). The Works Council supports decision-making by expressing opinions on proposed changes. Imec the Netherlands is required to obtain the Works Council's approval for certain decisions. With this formal social dialogue, the organization aims to strengthen trust between management and employees and ensure employee perspectives are considered in workplace-related decisions.

Insight into perspectives of vulnerable or marginalized groups

To better understand whether impacts and workplace experience differ across groups, imec uses the connected.minds survey to disaggregate results by age, nationality and gender. This enables imec to track whether key outcomes (vitality, engagement and inclusion) are experienced differently by specific groups. It allows imec to analyze drivers at work, team, manager and organizational level. This supports targeted actions and, where relevant, differentiated targets. For example, imec aims for a high inclusion score of 8/10, with the ambition that results are equal for men and women and across cultures (because at the time of writing, there are still differences here on this level).

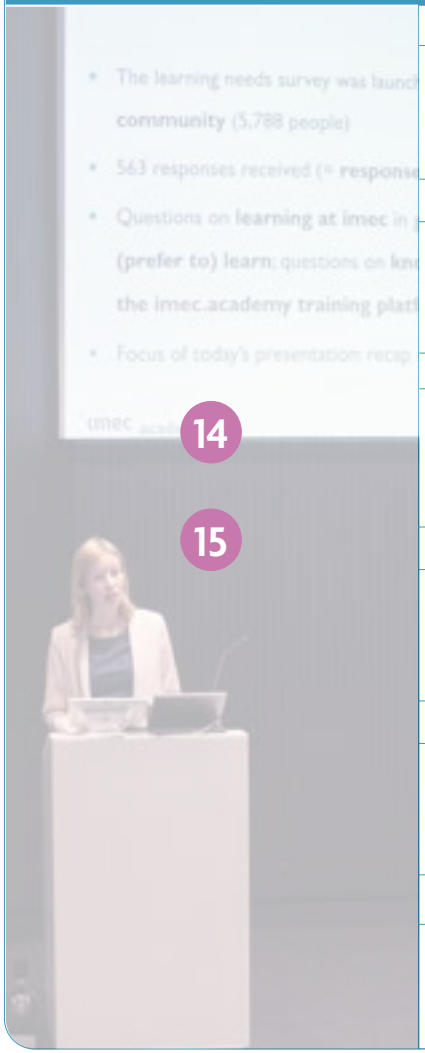
Channels to raise concerns or needs (including grievance-related routes)

- Imec has multiple channels that employees can use to raise concerns, ask questions, seek guidance or report issues, combining informal resolution options with confidential and formal routes:
- Manager: employees are encouraged to speak up early and are first advised to talk to their manager, who is expected to listen and help identify next steps.
- HR Employee Center: first point of contact for HR-related questions/concerns; accessible online, by e-mail or through a filled-out form. This generates a case that will be handled by HR or any of the other departments/colleagues involved. This can also be accessed by visiting the physical desk, with or without an appointment.
- Manager Center: first-line support for people managers on people-management topics (hiring to exit), accessible online in the same way as the HR Employee Center, with guaranteed follow-up and coordination with HR Business Partners as needed.
- Confidential/specialist support: persons of trust, external prevention advisor (psychosocial risks), company doctor, and external support such as BloomUp.
- Formal complaint route: where informal resolution is insufficient, employees can launch the legally regulated internal psychosocial complaint procedure by making an appointment with a person of trust or the external prevention advisor. They must inform the employee about available options within 10 calendar days.
- Whistleblower channel: for integrity-related concerns or potentially harmful situations that contradict imec values or could damage imec/partners; handled confidentially.

Assessing effectiveness of channels (Employee Center and Manager Center)

Imec monitors the effectiveness of its HR case-handling channels by tracking the number of open and closed cases in both the HR Employee Center and the Manager Center. The Employee Center has targets for satisfaction with quality and speed of handling set at 80%. In December 2025, it achieved a score of 96%. Imec also targets 80% of cases handled by first-line support. In December 2025, it achieved a score of 76%, which is used to drive further improvements while maintaining service quality.

ACTIONS



IRO	Action description	Scope	Status
14	**PhD program (inflow/at imec/outflow initiatives)** Program improving the PhD and intern experience through targeted inflow and alumni actions, supervisor support, and better data. Initiatives include Student Excellence Days, a PhD alumni event pilot and alumni network, a Student Center, "Train the supervisor", pulse surveys to track engagement, exit analysis, and recruitment and HR dashboard improvements. Together these actions strengthen the early-career pipeline, improve supervision quality, and support retention and conversion of PhD talent.	Own operations + talent pipeline; PhDs/interns; universities; alumni; HR/CMO	ONGOING
14	**BA4/BA5 certification efforts for FAB workforce** To support FAB investments and rapid workforce growth, imec progressed BA4/BA5 certification efforts. The focus is on ensuring new FAB employees achieve effective and fast time-to-competence. Certifications support safe and compliant access to venues, tools and information. The initiative complements broader onboarding and training modernization and helps ensure operational readiness in high-safety, high-complexity environments.	FAB employees (own workforce)	2025
14	**Extended reality (xR) cleanroom training pilot** Imec piloted extended reality (xR) cleanroom training to scale FAB learning while reducing dependency on scarce in-person trainers and physical cleanroom capacity. The pilot is expected to train up to 200 operators per year at scale. XR-based learning is positioned to become a central element of FAB workforce development, supporting faster time-to-competence and consistent, repeatable training experiences in cleanroom contexts.	FAB operators and cleanroom workforce	PILOT IN 2025
15	**2025 Learning Weeks and expanded e-learning** The 2025 Learning Weeks led to 763 registrations across workshops and a keynote, using daily themes and online/onsite "1-hour teaser" sessions to encourage participation in development programs and use of Coursera licenses. New e-learning modules on sustainability, AI, emerging technology domains, and safety were rolled out in 2025. This served to broaden accessible training and strengthen skills that are relevant to strategy and operations.	Own workforce learning and development	2025
15	**Learning dashboard and certifications management** In 2025, imec launched a "Learning" dashboard. Highlights included 1,300 training sessions over the past 12 months, as well as an eNPS of 46, and 107k training hours, with operational excellence as a top theme. The dashboard also shows how imec manages 124 certifications linked to access to information, venues or tools. These systems provide data about learning delivery, employee sentiment on training, and compliance-critical certifications.	Own workforce training and certification	2025
15	**NanoIC education and skills contribution** HR contributes to NanoIC education and skills goals, supporting inflow of PhD students and expanding semiconductor expert courses. The first Nano IC school supported by HR hosted 150 participants across Europe. Recorded content is available through the imec academy as a training package. This supports capability building for the European semiconductor ecosystem and internal excellence through structured learning pathways.	Own workforce development; ecosystem-facing training participants (academia/industry) employees/onsite users	2025

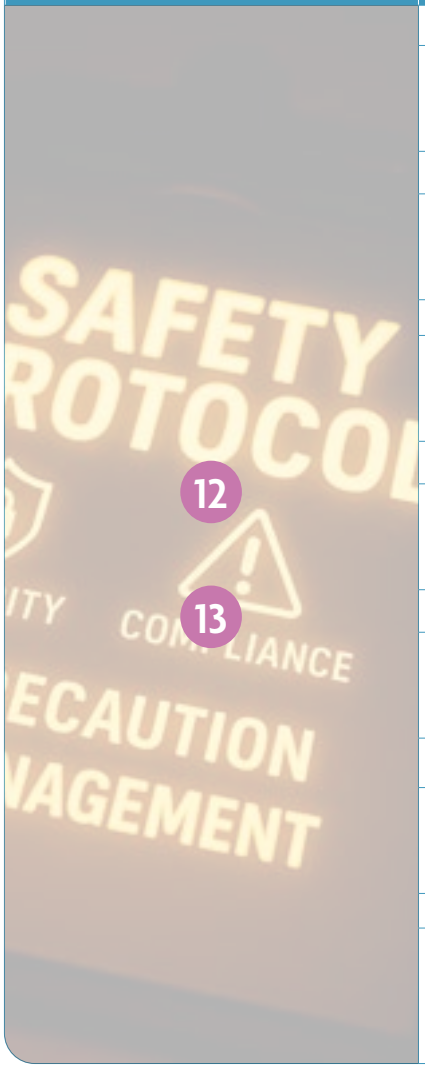
Actions that are specific for 2025 are highlighted in this table. Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex.

ACTIONS

IRO	Action description	Scope	Status
10 14 15	**New applicant tracking system (ATS) preparation** Imec is preparing a new applicant tracking system to support fast, scalable recruitment and to strengthen process quality and consistency. The ATS is intended to reduce operational pressure from high vacancy volumes and intensive screening/interview workloads. It will support a standardized, step-by-step recruitment and selection approach and is linked to broader improvements in candidate experience and recruitment operations.	Own workforce recruitment operations	2025-2026
	Renewed onboarding program Imec renewed onboarding to improve time-to-competence, scalability and standardization. A central SharePoint information environment is operational, onboarding practices across countries have been aligned, and Belgium induction is centralized twice per month. The Discover imec Day is being enhanced to better explain the R&D matrix organization and tools. A renewed mentor-buddy approach provides practical, compliant support.	New hires across countries; Belgium induction specifically referenced	2025
	PhD program expansion and professionalization The PhD program expanded in 2025 through a strengthened long-term strategy, reinforced partnerships with priority universities, more imec-funded PhDs in Belgium and across the EU, and further professionalization. Improvements include a Student Center, an enhanced selection process, and monitoring KPIs on conversion from master student to PhD to payroll employee. This supports the future talent pipeline and scientific excellence.	Future workforce pipeline (students/PhDs); Belgium and EU	2025
	People manager track and People Manager Essentials Manager development advanced through review and improvement of the people manager track and added specialized modules (People Manager Essentials) available to all managers. Over 200 managers (236) have completed the track since the start. The initiative aims to strengthen leadership capability, supporting engagement, performance and consistency in people management practices across the organization as it scales and develops its matrix structure.	People managers across the organization	2025
	Shift planning redesign and flexible scheduling pilots In 2025, imec redesigned shift planning, evolving toward team-based flexible scheduling balancing autonomy with coverage requirements. Pilots in FAB Operations and Fab Engineering were extended to enable evaluation, and tool vendor selection is ongoing. The initiative considers planning rules, reward structures and vacation policies. Clear and consistent communication is emphasized to reinforce the narrative behind flexibility and coverage needs.	FAB Operations and Fab Engineering (shift workers)	2025
	More flexible parental leave options Discussions on more flexible parental leave options progressed further in 2025. These have since been made available for eligible employees. The initiative aims to improve work-life balance by offering enhanced flexibility for employees with family responsibilities.	Own workforce (eligible employees)	2025

Actions that are specific for 2025 are highlighted in this table. Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex.

ACTIONS



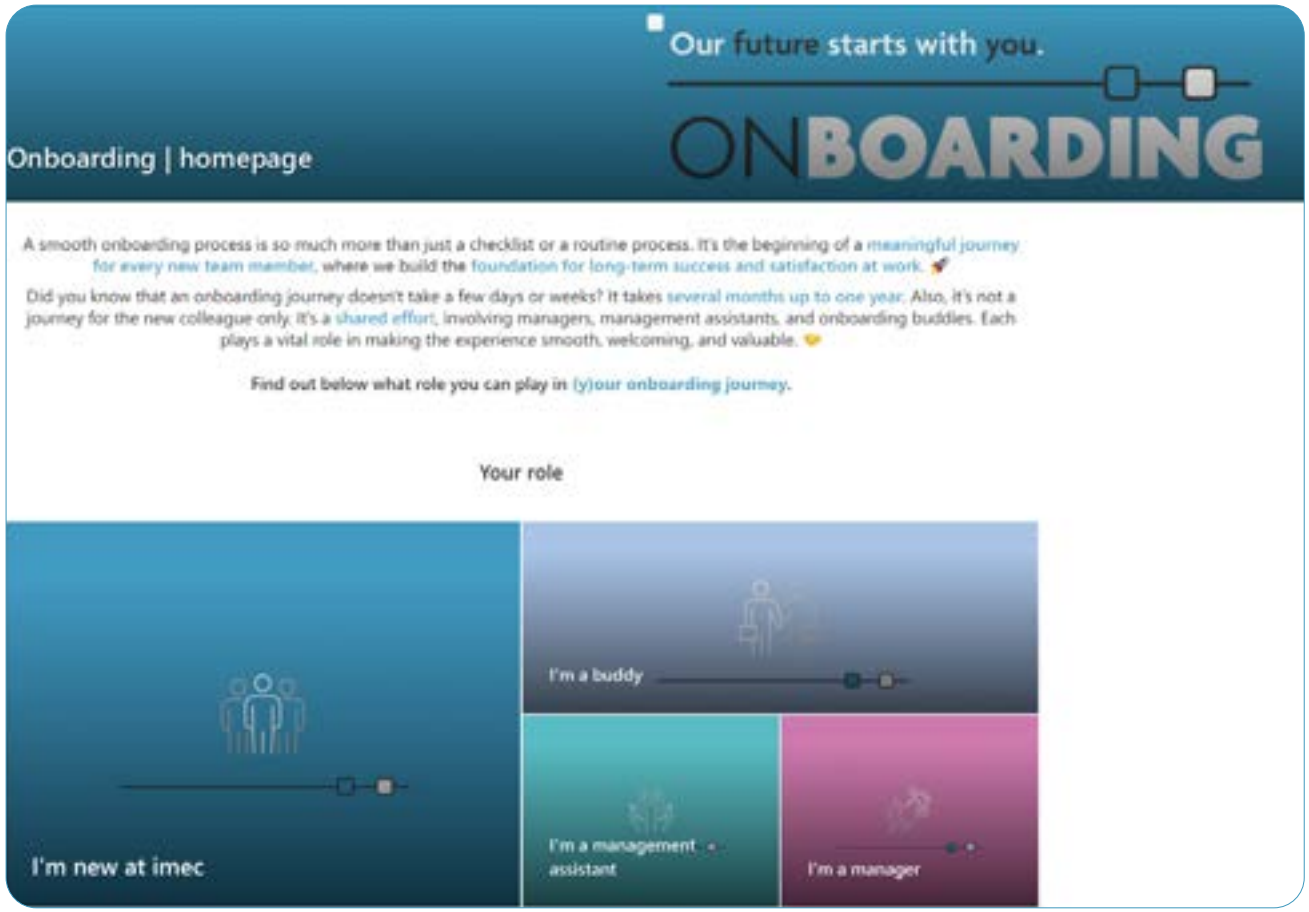
IRO	Action description	Scope	Status
12, 13	**Matrix operationalization and leadership agenda support** As imec's matrix organization evolved, HR helped to define and shape the broader matrix leadership agenda and supported rollout of processes. HR partnered closely with top leadership to embed matrix ways of working in daily operations, aligning governance models, leadership approaches, systems and communication for an increasingly international organization. This supports effective integration, clarity in roles, and execution at scale during growth and transformation.	Applies to all units within imec	2025 ONGOING
	International entity set-up and HR foundations HR worked with Finance, ICT, Legal and the business to establish employment, governance and service models for global expansion. New entities progressed through a phased model in Italy, Japan, Germany, Spain, Finland, France and Qatar, delivering HR handbooks with ways of working for hiring and compensation, legal frameworks and handbooks, and service delivery. Processes for international employment and mobility were strengthened and presented to leadership.	International locations (Italy, Japan, Germany, Spain, Finland); own workforce	2025
	Job classification project restart In 2025, the job classification project was relaunched to address repetition of elements and reduce unnecessary complexity with a standardized and formalized weighting approach to prevent inconsistent interpretations across teams. This ensures fairness, clarity, and a uniform application through clear guidelines as well as an objective, transparent framework	International locations (Italy, Japan, Germany, Spain, Finland); own workforce	2025
	Global compensation template A new global compensation template was developed to support consistent salary review and administration of international salary and bonus processes. While the system and process are aligned globally, budgets, allocation approaches, and currencies remain location-specific (e.g., indexation practices or market alignment for certain roles). This initiative strengthens consistency and governance while allowing for necessary local adaptations across imec's international footprint.	Applies to all units within imec	ONGOING
	Employee & Manager Center scaling Support services for employees and managers continued and were deployed more effectively at international scale through the Employee and Manager Center. This action focuses on maintaining service quality as the organization grows and expands internationally. The approach aims to provide consistent operational HR support and resolve cases efficiently while improving the employee experience through structured service delivery.	Applies to all units within imec	ONGOING
	Strengthened prevention capability (additional prevention advisors; Mensura collaboration) In 2025, imec strengthened its prevention capability in Belgium by hiring additional prevention advisors and reinforcing its collaboration with Mensura. This action increases internal capacity and external expert support for occupational health and safety prevention activities. It is intended to improve responsiveness to risks, enhance preventive guidance to teams, and support consistent implementation of safety requirements. The reinforced setup also supports incident follow-up and continuous improvement in prevention practices.	Applies to imec vzw (Belgium)	2025
	Reinforcement of safety and security protocols Safety and security protocols were reinforced in 2025 following partner audits and internal incidents. Measures included additional cameras, enhanced badge control, tighter exit controls, and expanded surveillance. Safety incidents were handled transparently, and corrective actions were discussed with the Committee for Prevention and Protection at Work (CPBW). These actions aim to reduce workplace risks and strengthen prevention and response measures.	Own workforce	2025

Actions that are specific for 2025 are highlighted in this table. Additional details and inclusion of ongoing actions that were launched before 2025 are listed in the annex.

Tracking effectiveness of actions

Imec tracks and assesses the effectiveness of own-workforce actions through a set of recurring KPIs and governance follow-up. For talent attraction, retention and development, HR monitors recruitment and onboarding indicators (e.g., time-to-fill, offer acceptance rate, quality of hire, and time-to-competence) and uses targeted insights by team/employee group to steer follow-up actions. Learning effectiveness is tracked through participation and completion rates and the 2025 "Learning" dashboard (training volume, training hours, and training net promoter score), supplemented by certification tracking in the HR system.

In terms of working conditions and employee experience, imec tracks operational service performance through the Employee & Manager Center and ServiceNow (case volumes, handling performance, and satisfaction scores) and monitors progress of key HR handbooks (e.g., job classification, compensation, HR policy, and data governance) against implementation milestones. Engagement and inclusion are assessed through the Connected. minds survey (participation and scores) and representation KPIs (e.g., women in leadership, target level 7 and above), which feed into corporate action plans and adjustments where needed.



TARGETS

IRO	Action description	Scope	Status
14	**Hiring experience (BENL)**	80% (Target; baseline 0.8)	ON TRACK
	Candidate hiring experience score for Belgium & Netherlands		
	Onboarding experience (BENL)	80% (Target; baseline 0.8)	ON TRACK
	New hire onboarding experience score for Belgium & the Netherlands		
	Time-to-fill <16 weeks (payroll)	80% (Target; baseline 0.8)	BEHIND
	% of filled payroll vacancies with time-to-fill under 16 weeks		
	Offer acceptance rate (payroll)	90% (Target; baseline 0.9)	ON TRACK
	% accepted offers (payroll)		
	Quality of hire (payroll)	90 (Target; baseline 0.9)	ON TRACK
	Quality of hire score for payroll hires		
15	**Referred applicants (all types)**	650 (Target; baseline 650)	AHEAD
	Number of referred applicants		
	Internal hires (payroll)	30% (Target; baseline 0.3)	ON TRACK
	% of hires filled internally (payroll)		
	60 hours of learning per year (good practice)	60 hrs of learning per year; employability and capability building	ON TRACK
	Guidance encouraging employees to dedicate around 60 hours per year to active learning across multiple formats, such as trainings, seminars, peer coaching, reading and stretch assignments. It is not treated as a strict KPI and not all learning must be registered, but it stimulates structured development conversations with managers. Support is available through the Employee Center when employees cannot meet the benchmark.		
	Training NPS (all training)	20 (NPS target; baseline 20)	EXCEEDS
	Net Promoter Score of trainings.		
	Employee Center cases handled by 1st line (BE)	80% (Target; baseline 0.8)	BEHIND
	Share of cases resolved by first line support in Belgium.		
	Employees with talent action (%)	TBD (no target set; baseline TBD)	NOTARGET SET
	% of employees with a documented "talent action".		

TARGETS

IRO	Action description	Scope	Status
 10 11 12	**Employee Center satisfaction: quality (BE)**	80% (Target; baseline 0.8)	ON TRACK
	Measures satisfaction with Employee Center service quality in Belgium.		
	Employee Center satisfaction: time (BE)	80% (Target; baseline 0.8)	ON TRACK
	Measures satisfaction with timeliness of Employee Center service in Belgium.		
	Employees with active goals (%)	100% (Target; baseline 1)	BEHIND
	% employees with active goals.		
	Discovery Day NPS	30 (NPS target; baseline 30)	EXCEEDS
	Net Promoter Score of Discovery Day		
	Turnover rate (payroll, rolling year)	10% (Target; baseline 0.1)	ON TRACK
	Rolling-year turnover rate for payroll employees		
	Female representation in T7 + (payroll)	25% (Target; baseline 0.25)	BEHIND
	% female representation at level T7+		

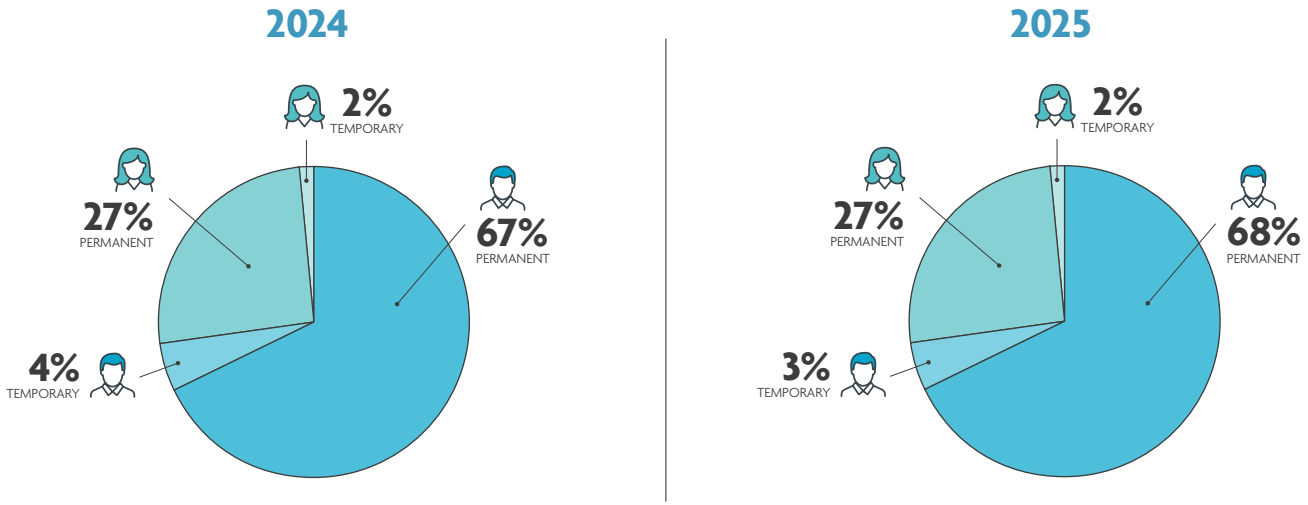
METRICS

Metrics that are specific to support the disclosures in the initial part of this section and that are narrative metric datapoint are presented per priority domain.

Additional metrics with breakdown for are listed in the annex.

For metrics related to Health and Safety, at the moment imec collects data referent to the workforce in the site at the Leuven, Headquarters.

3.1.2.7. Demonstration of data related to management of own workforce in the priority domains in 2025



(S1-5) / (S1-6) Imec group metrics on characteristics of the undertaking's employees and of non-employees in the undertaking's own workforce

		IMEC GROUP	
Metric name	**Unit**	**2024**	**2025**
Total workforce (own workforce + extended workforce)	Headcount	6061	**6577**
Own workforce - Broken down as follows	Headcount	3304	**3603**
• Male	Headcount	2348	**2568**
• Female	Headcount	956	**1035**
Share of extended workforce	%	45%	**45%**
Extended workforce - Broken down as follows	Headcount	2757	**2974**
• PhD	Headcount	797	**814**
• Flexforce	Headcount	794	**927**
• Assignees	Headcount	703	**719**
• Other	Headcount	463	**514**

(S1-12) Imec group metrics on training and skills development

		IMEC GROUP	
Metric name	**Unit**	**2024**	**2025**
Employees participating in formalised performance & career development reviews	% of employees	100	**100**
Average number of training hours per employee	hours/FTE	22	**21**

(S1-7) Imec group metrics on ollective bargaining coverage and social dialogue

		IMEC GROUP	
Metric name	**Unit**	**2024**	**2025**
Employees are paid an adequate wage (established through collective bargaining or statutory minimum wages)	yes or no	yes with exception of imec United States, where information is NA	**yes**

Adequate wages

Imec pays its employees a fair and competitive salary. However, being a non-profit organization, it does not want to be, and cannot position itself as, a high-paying employer. Imec therefore uses its job framework (with roles linked to salary ranges and individual bonuses) and an annual base-salary review process to ensure market-based pay for the job, considering performance and available budget.

Imec ensures adequate and competitive wages through systematic external benchmarking. Pay levels are benchmarked at country level, thus acknowledging that salaries are shaped by local market factors such as cost of living and social security systems. Roles are matched to comparable jobs in relevant peer sectors (including high tech, semiconductor, ICT and biotech), based on detailed responsibilities rather than job titles, to ensure robust comparability.

As part of each benchmarking study, imec determines a Market Reference Point (MRP), typically the market median (50th percentile) for a fully qualified employee in a given role. Salary ranges are then positioned around this MRP (generally from 80% to 120%) to reflect differences in experience, skills, and role requirements, while remaining anchored in market data. Whereas base and variable pay follow an “at market” positioning, other reward elements such as pension and benefits are deliberately set above market, usually between the 75th and 90th percentile.

Benchmarking is conducted at least every two years. Professional benchmark surveys that apply consistent definitions of pay components are preferred, as this offers greater reliability than informal or publicly available sources. This structured approach supports imec’s principles of internal fairness, external competitiveness and wage adequacy across all geographies in which it operates.

Social protection

Imec provides comprehensive group insurance that extends and deepens the level of local social protection imec employees enjoy in the event of loss of income (including due to illness), unemployment, an accident, disability, parenthood (including maternity leave), or retirement. Details are communicated through imec’s Total Rewards policy and related policies. Employment regulations or handbooks apply in the countries where imec employs people. These comply with local legislation and are appended to individual employment contracts.

Promote a healthy work-life balance

Work-life balance metrics

Imec promotes a healthy work-life balance through its wellbeing vision and offering, hybrid working framework (the hybrid working framework includes remote working for all sites, the right to digitally disconnect, and the option to work from home abroad for up to six weeks in agreement with the people manager), and through (family) leave policies in place at all sites that cover various types of leave.

(S1-8) Imec group metrics on diversity

		IMEC GROUP	
Metric name	**Unit**	**2024**	**2025**
Gender distribution at top management level (executive board) Male	Headcount	8	**11**
Gender distribution at top management level (executive board) Female	Headcount	3	**3**
Gender distribution at top management level (executive board) Male	%	73	**79**
Gender distribution at top management level (executive board) Female	%	27	**21**
Gender distribution at top management level (manager population T7 and up) Male	Headcount	690	**783**
Gender distribution at top management level (manager population T7 and up) Female	Headcount	194	**216**
Gender distribution at top management level (manager population T7 and up) Male	%	78	**78**
Gender distribution at top management level (manager population T7 and up) Female	%	22	**22**

(S1-13) Imec Belgium metrics on Health & Safety

		IMEC BELGIUM		
Metric name	**Unit**	**2023**	**2024**	**2025**
Percentage of people in its own workforce covered by health and safety management system based on legal requirements and (or) recognized standards/guidelines	%	100	100	**100**
Number of fatalities in own and extended workforce as result of recordable work-related accidents	-	0	0	**0**
Number of fatalities in own workforce as result of work-related ill health	-	0	0	**0**
Rate of recordable work-related accidents in own workforce Formula: (recordable accidents ÷ total hours worked × 1,000,000)	cases per 1,000,000 hours	0.96	0.44	**1.242**
• Recordable work-related accidents in own workforce	-	4	2	**6**
• Total hours worked by own workforce	hours	4166670	4545450	**4827334**
Cases of recordable work-related ill health in own workforce	-	0	0	**0**
Number of days lost to recordable work-related accidents	days	20	10	**75**
Severity rate (days lost per 100,000 hours worked)	days per 100,000 hours	0.004	0.002	**0.015**

3.2. Workers in the Value Chain (ESRS S2)

3.2.1. Imec material topics related to workers in the value chain

The section on workers in the value chain does not have specific IROs. However, the IROs below are considered of interest in this section.

13 Health & safety for imec's employees and its partners

15 Talent development & training @imec and its partners

For details on the materiality of topics, please refer to section 3.1.1.

3.2.2. Management of Workers in the Value Chain

POLICIES

3.2.2.1. Supplier Management

Imec manages material impacts, risks and opportunities related to workers in its value chain through its sustainable procurement approach and by applying workforce-related expectations to both

1. its extended workforce working on its premises and
2. workers employed by its suppliers of goods and services.

Extended workforce

Imec considers talent development & training and health & safety just as material for the extended workforce that works on its premises as for its own workforce, which is why site access and safe working requirements are applied accordingly. In 2024, imec conducted an in-depth review of its safe work permit and contractor site access system, with reviews concluded in 2025.

Employees of imec's suppliers of goods and services

The 2024 DMA indicated that imec sources a vast range of goods and services from various partners worldwide. It is clear that sustainable procurement is material for imec. As explained in the section on SBM, however, the knowledge to determine which matters under S2 Workers in the value chain are of the highest importance for imec is lacking. The decision was therefore made to study this topic further before confirming other topics in more detail.

Nevertheless, sustainable procurement remains a priority for imec. As explained in section G1 Business conduct, imec's expectations are communicated through its procurement and supplier onboarding processes. They are monitored through supplier qualification and evaluation activities, which cover all three ESG pillars, including workforce conditions at suppliers (supplier selection, qualification and evaluation procedures). When a supplier accepts imec's General Terms and Conditions for the Purchase of Goods and Services, they are bound to the Code of Conduct for imec Partners. Imec's policies and requirements apply to all of its suppliers.

« Working closely with suppliers has taught us that environmental challenges often go hand in hand with social risks. A holistic approach to sustainability is a must. Safeguarding workers' rights is just as essential as reducing GHG emissions or resource usage»

Giselle Villegas Bourgoing, PhD researcher in Sustainable Procurement

3.2.2.2. Engagement with workers in the value chain

The Code of Conduct for imec Partners also applies to suppliers. It sets out expectations, including respect for human rights and the explicit prohibition of child labor, forced or compulsory labor, and trafficking in human beings, as well as upholding freedom of association and non-discrimination.

Strengthening due diligence

Procurement is currently strengthening its human rights due diligence in the supply chain through imec's Sustainable Procurement Action Plan (2026-2030) and is considering additional measures.

Channels for concerns

Concerns related to breaches of the requirements of the Code of Conduct for imec Partners can be raised through imec's publicly available Whistleblower Policy and reporting channel (referenced in G1 Business conduct). This is accessible to all imec employees and anyone who carries out work for or on behalf of imec worldwide (including contractors, consultants, students and postdocs).

Assessing the effectiveness of channels

Under the Whistleblower Policy, designated Reporting Officers maintain records of reports and actions taken. The Reporting Officers submit an annual report to the Audit Committee and the Works Council of imec Belgium, including, among others, the number of concerns received and how they were handled (e.g., preliminary investigations, full investigations, and actions triggered). The policy also sets process timelines for acknowledgement, follow-up, and investigation completion, supporting timely handling of concerns.

Approach to remediation (including escalation through procurement where relevant)

In the supplier context, remediation and corrective action are supported through procurement-led supplier management mechanisms, comprising:

1. selection, qualification, and ongoing evaluation.
2. corrective action plans with defined responsibilities and timelines.
3. evaluation of the effectiveness of action plans after execution.

Other actions are escalation measures where improvement is not achieved, such as inactivation/blacklisting, and potential contractual consequences, including removal from the Approved Supplier List.

Approach to remediation (including escalation through procurement where relevant)

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2. corrective action plans with defined responsibilities and timelines.
3. evaluation of the effectiveness of action plans after execution.

Escalation measures where improvement is not achieved, such as inactivation/blacklisting and potential contractual consequences, including removal from the Approved Supplier List.

ACTIONS

IRO	Action description	Scope	Status
	**Tier 1 supplier social sustainability assessment** In 2025, imec carried out its first systematic social sustainability assessment of Tier 1 suppliers, using data gathered through supplier questionnaires from 2022–2025. The analysis indicated strong alignment with imec's social expectations overall, with most suppliers confirming internal codes of conduct, anti-harassment policies, and minimum wage compliance procedures. Findings will be used to strengthen social responsibility measures across the supply chain.	Tier 1 suppliers (value chain workers employed by suppliers)	2025
	Sustainable Procurement Action Plan on human rights (2026–2030) Imec is implementing a Sustainable Procurement Action Plan with a focus on human rights to strengthen procurement practices over time. Actions include benchmarking against peers and RBA/Responsible Labor Initiative expectations, developing a best-practice policy, running procurement trainings, mapping delicate countries, defining salient semiconductor human rights issues, identifying higher-risk suppliers, and implementing due diligence for salient risks (e.g., forced labor, child labor in mining, recruitment fees), including assessing external frameworks/certifications.	Procurement function and supply chain (including suppliers and relevant sub-tiers where applicable)	2026-2030
	On-site contractor / extended workforce safety controls (safe work permit & access review) Because many of the individuals working on imec premises are not on the imec payroll, imec's focus also includes contractors and extended workforce health and safety. In 2024, imec undertook an in-depth review of the safe work permit process and the contractor site access system to strengthen on-site controls and safe working conditions for non-employee workers. Completion of this review and related improvements is planned for 2025.	Contractors and extended workforce working on imec premises (non-payroll workforce)	2024-2025

Additional action on sustainable procurement can be found in G1 Business conduct.

How imec prevents, mitigates and remediates material negative impacts on value chain workers

Disclosed in section 'Engagement with workers in the value chain'.

Tracking effectiveness

Imec tracks implementation and follows up on this through its supplier and subcontractor evaluation cycle (scorecards, grading, inclusion of complaints, action plans, follow up and evaluation steps, and corrective measures where required). It also uses structured supplier questionnaires as a recurring tool to collect information and monitor supplier practices and compliance expectations related to labor, human rights, and broader sustainability topics.

TARGETS

IRO	Action description	Scope	Status
	**Benchmark with key frameworks/regulation (2026–2028)** Benchmark industry practices and requirements from relevant frameworks/regulation (incl. RBA/Responsible Labor Initiative, UNGP non Business Engagement, EU Forced Labor Regulation) to identify gaps and define imec's approach.	Benchmark and identify gaps; define approach	2026-2028
	Strengthen procurement approach ("best practice" guidance) (2026–2028) Develop internal procurement guidance to translate imec's Code of Conduct expectations into consistent supplier screening, follow-up and escalation steps.	Internal procurement guidance developed and applied	2026-2028
	Build procurement capacity (2026–2028) Run workshops/training for procurement team members to help buyers identify and address human-rights risks within their categories.	Workshops/training delivered to procurement team members	2026-2028
	Improve risk intelligence (2026–2028) Maintain (and periodically update) a map of high-risk countries relevant to imec's supply chain and a list of salient human-rights issues for the semiconductor sector to inform risk-based supplier prioritization.	High-risk country map and salient issues list maintained and periodically updated	2026-2030
	Identify higher-risk suppliers (2028–2030) Use questionnaire results and internal risk analysis to create and maintain a list of higher-risk suppliers.	List of higher-risk suppliers created and maintained	2028-2030
	Implement due diligence and mitigation measures (2028–2030) For prioritized suppliers/risks, implement due diligence and mitigation actions, with focus on forced labor, child labor (including upstream/mining-related risks where relevant), and unethical recruitment practices (e.g., unreasonable recruitment fees).	Due diligence and mitigation actions implemented for prioritized suppliers/ risks (focus areas: forced labor, child labor, unethical recruitment)	2028-2030
	Strengthen supplier alignment through a recognized framework/certification (2028–2030) Select and apply a recognized framework/certification to reinforce alignment and systematic implementation (e.g., RBA/Responsible Labor Initiative, UNGP NonBusiness Engagement , or another appropriate scheme based on the benchmarking outcome).	Recognized framework/ certification selected and applied	2028-2030

Imec does not have time-bound targets specific to the material topics of workers in the value chain. The Sustainable Procurement Action Plan (2026-2030), mentioned in G1 Business conduct, includes but is not limited to the human rights of workers in the value chain.

3.3. Affected Communities (ESRS S3)

3.3.1. Imec material topics related to affected communities

16 Impacts on nearby communities

Large campuses influence local mobility, housing, and environmental quality but proactive stewardship can mitigate friction and generate co-benefits. The DMA concludes impact materiality for the organization. Imec manages its impact through urban labs, neighbor briefings on construction, donations, and STEM education in the communities where imec sites are located.

3.3.2. Management of Affected Communities

POLICIES

3.3.2.1. Management of the impact of imec's activities on local communities

Imec recognizes that it has a responsibility to manage actual and potential impacts on local communities in all locations where it operates. During the reporting period, imec had not yet adopted a stand alone policy dedicated exclusively to affected communities. However, its commitments are already enshrined in group-wide governance, ethics, and sustainability frameworks. These include imec's Code of Conduct, Good Governance Charter, stakeholder engagement processes, due diligence framework and sustainability strategy.

Imec does not have any provisions for preventing and addressing impacts on indigenous people. No location within the imec group is adjacent to communities with indigenous people.

The policy approach applies across the imec group, including imec Belgium, imec the Netherlands, and imec USA, and covers employees as well as, where relevant, external stakeholders. The latter group includes communities that are potentially affected by imec's activities. Imec's current approach focuses primarily on communities connected to its main sites and ecosystems, where imec has a material presence and where impacts and opportunities are most significant. These include local and neighboring communities around imec's sites, communities engaged through education, STEM, digital literacy and citizen science initiatives, socially disadvantaged groups supported through partnerships, and communities reached through solidarity and humanitarian actions.

Imec provides channels through which affected stakeholders can raise concerns, notably through its whistleblowing mechanism, which includes confidentiality and non retaliation safeguards. Imec does not currently operate a grievance mechanism that is specifically tailored to affected communities. However, the organization acknowledges that its approach relies on embedded governance instruments rather than a dedicated policy for affected communities, meaning it does not yet provide systematic coverage of all potentially affected communities.

For more details on the referred policies, please consult section G1 Business Conduct, on the "Protection of Whistleblowers".

3.3.2.2. Engagement with affected communities

Imec engages with affected communities through direct dialogue and local outreach around its sites, including through partnerships with local authorities and community organizations as well as through public engagement initiatives. For campus development and construction activities, imec organizes information sessions for neighboring communities to explain the planned works, timelines, and expected impacts and to gather questions and feedback. Ongoing updates (including online information) are always provided.

Existence of channels for affected communities to raise concerns or needs and approaches to remedy

All imec entities are covered by group-wide policies relevant to responsible conduct and stakeholder engagement (Good Governance Charter, Ethics Code of Conduct, Code of Conduct for imec partners and Whistleblower Policy). Affected communities and other external stakeholders can raise concerns through their imec contact person or the whistleblowing channel (Whistleblowing@imec.be). This enables confidential reporting and, where legally permitted, anonymous reporting.

ACTIONS

During 2025, imec implemented a range of actions related to affected communities, in line with the ambition set out in its policy approach. These actions focused on local impact management and transparency around imec's sites, as well as on delivering positive societal contributions through education, digital inclusion, public engagement and solidarity initiatives.

The table below provides a clear overview of imec's 2025 community focused efforts in Belgium, the Netherlands and the United States. It distinguishes between actions that fall under ESRS S3 Affected Communities in addition to actions in the context of Corporate Social Responsibility (CSR).

Actions related to affected communities cover imec's material community impacts and aim to address the needs of the communities, such as education, inclusion, and engagement with local stakeholders. By contrast, CSR actions are broader solidarity and philanthropic initiatives driven by imec and its employees.

While these actions demonstrate strong engagement with local communities, they are not yet managed through a formalized monitoring or evaluation process. At this stage, imec does not systematically track performance indicators, outcomes or effectiveness for these activities.

«Flanders is where imec's innovation meets its community. Since our inception in 1984 in Leuven, we have grown from a local research lab into a global leader in nano- and digital technologies. Our impact starts on the local level (engaging with neighbors, supporting schools, and building trust) and is amplified through strong partnerships with policymakers, companies, and universities. From this unique Flemish ecosystem, we spread meaningful, sustainable innovation across the world.»

Ann Matheve, Impact and Outreach Communications, Flanders, imec Belgium

3.3.2.3. Initiatives between imec sites and their local communities

Imec Belgium

IRO	Action description	Scope	Status
	Comon workshops – "Educating with Confidence" In 2025, Comon brought together citizens, parents, educators, researchers, and technologists to co design solutions that help communities support children and young people in a rapidly evolving digital environment. The program emphasized inclusive engagement. Participants explored challenges such as digital literacy, online safety, and parental confidence in guiding children's tech use. By combining lived experience with scientific and technological expertise, the workshops helped to identify community specific needs and practical tools educators and families can use. This initiative strengthened local resilience, encouraged informed decision making, and contributed to a broader culture of responsible technology use in Ghent.	Ghent, Belgium; parents, educators, children, local community	2025
	EDUbox – Digital Balance (new) In 2025, imec and Mediawijs launched a new EDUbox designed to help young people critically examine their digital habits, particularly around screen time, attention, and well being. The material integrates up to date insights from behavioral research and is tailored for use in Flemish schools. It provides teachers with discussion prompts, practical exercises, and evidence based guidance for engaging students in balanced digital behaviors. By promoting a deeper understanding of the psychological and social dimensions of technology use, the EDUbox equips learners to make more conscious choices and supports educators in fostering healthier digital practices across diverse learning contexts.	Flanders; secondary schools, teachers, students	2025 -
	EDUbox – Futures Literacy: Food in the Future (new) In 2025, imec continued its development of a new EDUbox aimed at strengthening futures literacy among students. The box links present day decisions to long term societal and environmental outcomes. The "Food in the Future" module explores how technology, climate, and consumer choices shape future food systems. Development progressed throughout 2025, with the launch planned for early 2026 to align with educational calendars and allow partners to incorporate newly available research findings. The EDUbox prepares students to think critically about uncertainties, emerging technologies, and future societal challenges. It teaches them skills that are increasingly necessary for responsible citizenship.	Flanders; teachers and students	2025-2026
	EDUbox – Artificial Intelligence (update) In 2025, imec updated its existing AI EDUbox to reflect recent advances in artificial intelligence and evolving public debates around algorithmic influence and online personalization. The new version explains how AI systems shape digital environments, from content recommendations to automated decision making. It introduces real world examples, societal risks, and ethical considerations to support teachers in guiding informed classroom discussions. By grounding the material in current developments, the updated EDUbox strengthens students' understanding of AI's benefits and limitations and helps them critically assess how technology influences their choices and opportunities.	Flanders; teachers, students.	2025 UPDATE
	"Ask imec / Vraag het aan imec" (campaign) In 2025, imec and Brightlab developed and launched a hands on STEM kit to introduce nano scale chip technology to learners. Students explore core concepts such as miniaturization, materials science, and the engineering behind modern microchips through practical experiments. The kit, which was designed for accessibility, allows schools to integrate advanced technology topics into regular lessons. The Brightbox was also showcased during public events, including Day of Science, expanding its reach beyond classrooms. The objective is to make complex technological concepts tangible for young people and broaden access to high quality STEM learning opportunities in Flanders.	Flanders; pupils (6–18), teachers; public event visitors.	2025 LAUNCH
	Wetenschapje podcast – "Radio Rectum" (new episode) In 2025, imec partnered with Het Geluidshuis to produce a new episode of the "Wetenschapje" children's science podcast. The episode, titled "Radio Rectum," introduces young audiences to imec's ingestible sensor technology through humor and storytelling. By combining playful narratives with accurate scientific insights, the podcast lowers barriers to understanding complex medical technologies and empowers children to engage with science in a fun, accessible way. This outreach format reaches families and educators, supporting informal STEM learning beyond the classroom.	Belgium; families, teachers, children.	2025 DEV

Imec Belgium

IRO	Action description	Scope	Status
	**Science theatre – Lang zullen we leven (update)** In 2025, imec updated the science theatre production "Lang zullen we leven" to integrate new research insights and technological innovations. The performance uses narrative, humor, and live demonstrations to engage broad audiences in topics such as digitalization, health technologies, and scientific discovery. By refreshing the storyline, imec ensured continued relevance and strengthened its ability to translate complex scientific concepts into an accessible format. This initiative helps spark curiosity and supports dialogue about the societal role of technology among families, students, and community members.	Belgium; general public, students, educators.	2025 UPDATE
	EOS Summer – "De jonge uitdagers" feature In 2025, imec contributed to the EOS Summer Edition aimed at inspiring young readers through accessible science communication. The feature "De jonge uitdagers" highlights imec's work on hyperspectral imaging and explains how this technology can support applications in health, agriculture, and environmental monitoring. The contribution helps to bridge the gap between scientific research and youth audiences by presenting advanced topics in a clear, engaging format. This initiative strengthens public understanding of new sensing technologies and encourages interest in STEM fields.	Belgium; general public, students, educators.	2025
	Public events program (highlights) In 2025, imec amplified its outreach through major public events including Digiwijs, KU Leuven's 600th anniversary celebrations, the Nerdland Festival, Trefdag Vlaanderen Digitaal, Techfair @ Technopolis, and the Day of Science. These events collectively engaged thousands of citizens, students, teachers, and policymakers. Imec provided interactive demos, expert talks, cleanroom tours, and STEM showcases, offering hands on exposure to chip technology and emerging innovations. Through these activities, imec strengthened science literacy, promoted STEM careers, and reinforced collaboration with educational and governmental partners.	Belgium (incl. Leuven); teachers, students, citizens, policymakers.	2025
	Digimeter 2025 study In 2025, imec conducted its annual Digimeter study to analyze digital adoption and behavior in Flanders. The study identified growing familiarity with AI, rising privacy concerns, and persisting inequalities in access to advanced digital tools. These insights support public institutions, civil society, and media stakeholders in shaping digital inclusion strategies and addressing societal risks. By providing a robust evidence base, Digimeter contributes directly to policy development and strengthens alignment between technological innovation and community needs.	Flanders; citizens, media, regional/local policymakers.	ANNUAL 2025
	"Ask imec / Vraag het aan imec" (campaign) In 2025, imec launched a direct communication channel enabling citizens to ask questions about technology, sustainability, and innovation. Experts respond in short, accessible video formats supported by explanatory articles, creating an open dialogue between researchers and the public. The platform helps to demystify complex topics, strengthens trust in scientific expertise, and democratizes access to credible information. This initiative also provides imec with insights into societal concerns and emerging knowledge gaps, which can be used to define future outreach priorities.	Belgium; general public, learners, communities.	2025 LAUNCHED
	"Science at Schools / Wetenschap in de klas" (campaign) In 2025, imec launched classroom challenges and educational materials that bring contemporary scientific insights into schools. The initiative helps teachers to integrate complex STEM concepts through interactive, practical tasks and encourages student engagement with real world innovations. By offering scalable content and tools, the program supports schools with varying resource levels and strengthens equitable access to high quality science education. It also deepens imec's collaboration with educators and provides a structured channel to inspire the next generation of scientists and engineers.	Belgium; schools, teachers, pupils.	2025 LAUNCHED

«At imec, we develop technology for industry and applications that benefit society. Through our volunteering activities, we actively support the communities around us and contribute to a better society. In doing so, we give back to the region that makes our innovation possible.»

Jesse Robbers, VP & Regional Managing Director imec The Netherlands

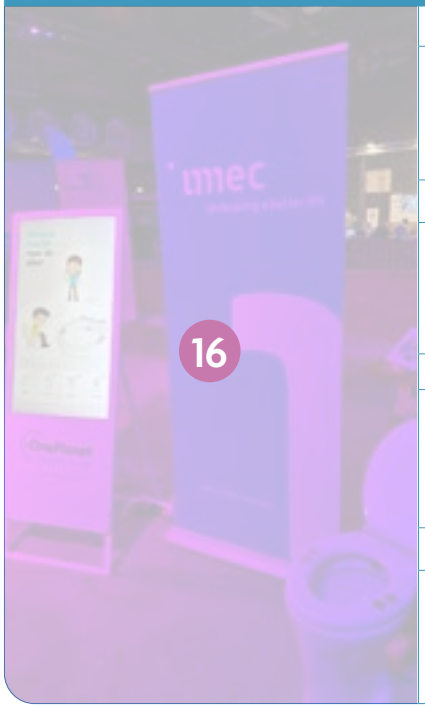
Imec the Netherlands

IRO	Action description	Scope	Status
16	**Night of the Nerds – Technology Outreach Booth** In 2025, imec the Netherlands participated in the Night of the Nerds festival to demonstrate how technology contributes to societal well being. Using OnePlanet's smart toilet seat, the team introduced students to practical applications of digital health technologies. The engagement offered young people a first-hand view of how data-driven tools support health monitoring and broadened awareness of technology's societal relevance	Eindhoven; secondary and vocational students, educators, regional community.	2025 EVENT
	TU/e Master Student Visit Imec presented ongoing research in health technologies to 50 master students from TU/e. Through demonstrations at Holst Centre, students gained an insight into how emerging sensing and digital solutions can address future healthcare challenges. The visit strengthened academic collaboration and supported talent development within the local ecosystem.	Eindhoven (Holst Centre); master students, academic partners.	2025
	PhotonDelta Webinar Imec and OnePlanet delivered a webinar that outlined how photonic chip technologies are transitioning from lab research to real-world health applications. The session highlighted use cases such as biomarker measurement and vital sign monitoring, reinforcing the role of photonics in supporting accessible and preventive healthcare. The activity contributed to knowledge-sharing across the broader innovation community.	Online; photonics and health-tech community, researchers, ecosystem partners.	2025
	Lifeport Semicon Talent Program In 2025, imec contributed to the Lifeport Semicon Talent Program through company visits and challenge based learning projects involving 377 students. Activities introduced participants to semiconductor technologies and industry challenges, facilitating closer links between education and future employment pathways. This work forms part of imec's ongoing support for STEM talent and regional workforce development.	Nijmegen region; ROC Engineering students, regional companies, education partners.	2024-ONGOING
	ITF World 2025 – Ingestible Sensor Demonstration At ITF World 2025, imec showcased a miniaturized ingestible sensor developed with OnePlanet. The device provides redox measurements to support non-invasive gut health monitoring. By publicly demonstrating the technology, imec enabled broader understanding of how advanced sensing solutions can contribute to early diagnosis and personalized care.	ITF World 2025; health-tech community, researchers, industry audience.	2025

«At imec's Florida-based R&D Center, we've seen firsthand how meaningful it is to invest in the communities where we live and work. In Osceola County, supporting youth STEM inspiration isn't just about outreach. It's a commitment to nurturing local talent, expanding opportunity, and empowering the next generation to shape the future of technology. When we invest in regional STEM engagement, we strengthen communities and fuel the innovation ecosystem we're all working to build.»

Ryan Honeycutt, Corporate Relations Manager, imec USA

Imec United States

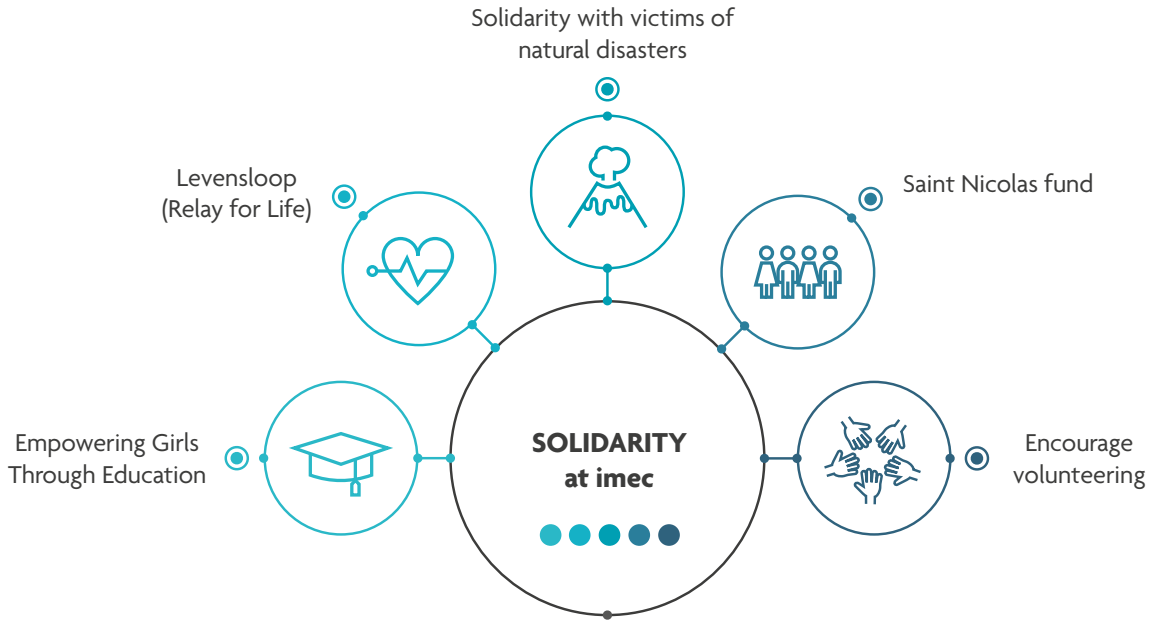
IRO	Action description	Scope	Status
 16	**Potter's Touch School visit to NeoCity** Imec the United States organized an immersive visit to NeoCity for middle and high school students, delivering interactive STEM kits created by the RVO Society. The session aimed to expose students to real world science and engineering environments while encouraging curiosity through hands on experimentation.	Location: NeoCity Stakeholders: Potter's Touch School students, educators, RVO Society	2025 ONE DAY
	Polk Upward Bound visit to NeoCity Imec welcomed high school students from the Polk Upward Bound program to NeoCity, guiding them through STEM kits developed by the RVO Society and offering insights into STEM careers. Activities offered exposure to advanced technologies and aimed to empower first generation and underserved students.	Location: NeoCity Stakeholders: Upward Bound students, program leaders, RVO Society	2025 ONE DAY
	STEM Day at NeoCity Imec participated in a major community STEM Day at NeoCity, engaging over 1,200 attendees through interactive STEM kits designed by the RVO Society. The event connected families and community members with regional tech companies, and included practical demonstrations and approachable pathways into science and technology.	Location: NeoCity Stakeholders: local families, students	2025 ANNUAL
	Junior Achievement Inspire Imec hosted a booth at JA Inspire, engaging ~800 middle school students with RVO Society STEM kits and career conversations. Staff offered examples of real engineering work, helping students to relate classroom subjects to future STEM jobs and understand industry needs.	Location: Regional Junior Achievement event Stakeholders: middle school student	2024-EVENT

3.3.2.4. Complimentary disclosures on Corporate Social Responsibility activities

Although imec's charitable and employee led solidarity initiatives fall outside the formal scope of ESRS S3, they continue to play an important complementary role in imec's broader societal engagement. Imec's impact thus extends beyond regulatory requirements, with Corporate Social Responsibility (CSR) actions supporting vulnerable communities, fostering global solidarity, and strengthening employee involvement in social causes. As such, they illustrate imec's commitment to making a positive contribution to society in ways that reach far beyond its direct operational footprint.

«At imec, solidarity grows from the kindness of our people. When challenges arise, colleagues step forward with empathy and courage, turning care into action. With imec's support, their initiatives bring hope, strengthen communities, and help build lasting resilience.»

Kristin Robeyns, Internal Communication Specialist



Imec Belgium

In 2025, imec strengthened its societal contribution through employee driven solidarity programs that support education, health, crisis relief, and community initiatives. These actions reflect imec's commitment to improving lives beyond its core research mission and fostering a culture of compassion and engagement.

- **Empowering girls through education (Kenya)**
  In 2025, 35 imec teams funded the education of 35 girls in Kenya, helping to break cycles of poverty and Female Genital Mutilation (FGM). Thanks to additional employee fundraising, the program was able to sponsor another three students. Four girls graduated in early 2026, demonstrating the program's lasting impact and imec's continued commitment to educational empowerment.
- **Levensloop Leuven – Foundation Against Cancer**
  Employees participated in this annual cancer fundraiser, raising €8,219 through activities such as dessert buffets and plant sales. The initiative reflects imec's long standing commitment to supporting cancer patients and community health efforts.
- **Saint Nicholas Fund**
  Imec donates the money that would go to Saint Nicholas gifts for employees to employee nominated charities instead. In 2025, Brousse School Madagascar, Ganspoel, and Amber vzw each received €2,500, while Prikkelarm and Petit Pierrot received €1,250. This tradition supports diverse, volunteer led community projects.
- **Support in times of global crisis**
  Employees raised €10,760 for UNICEF to support children affected by conflicts in the Middle East. Imec matched the amount, doubling their contribution and reinforcing its commitment to global humanitarian solidarity.
- **Employee volunteering & Local initiatives**
  Imec employees organized site based fundraising for causes including Alzheimer's research, animal shelters, and educational support in Kenya. These grassroots actions strengthen employee engagement and expand imec's positive social footprint across local communities.

The 'Empowering Girls Through Education' solidarity project underscores imec's commitment to corporate solidarity

Imec the Netherlands

In 2025, imec the Netherlands continued to strengthen its social contribution through community-focused volunteering initiatives. Nine employee volunteering activities were organized in collaboration with Stichting Samen voor onze Regio and Stichting Present, two regional nonprofit partners that facilitate local social support projects. These initiatives enabled employees to contribute their time and skills and assist vulnerable groups and community organizations through practical, hands on efforts tailored to local needs.

Imec United Stated

In 2025, imec USA contributed to community well being through philanthropic support as part of its broader educational outreach initiatives. On the STEM Community Day at NeoCity, an event that brought together more than 1,200 community members for hands on science engagement, imec provided sponsored lunches to attendees and kits by the RVO Society for interactive participation with local children. This charitable contribution complemented the event's educational components and ensured inclusive participation for families and students from diverse backgrounds.

The initiative's primary focus was STEM learning. Imec played a supportive social role, reducing cost barriers and enhancing the overall accessibility and experience of this community event. This CSR action is a typical example of imec' s commitment to fostering positive local impact beyond its core operations, strengthening its relationship with community members, encouraging participation in regional STEM activities, and supporting a welcoming and equitable event environment.

This charitable contribution is part of imec's broader social responsibility efforts in the United States, supplementing its structured educational and community engagement programs.

TARGETS

In 2025, imec did not set formal targets for ESRS S3 actions related to affected communities.

4. Governance disclosures

ESRS G

4.1 | Business conduct (ESRS G1)

4.1.1. Imec material topics related to business conduct

17 Corporate culture

This topic is impact material because imec's role as a neutral, international R&D hub depends on trust, integrity, and responsible research practices across a large and diverse ecosystem of partners, researchers, and stakeholders. Ethical conduct directly affects the quality, credibility, and societal acceptance of imec's research outcomes, while failures could undermine trust in collaborative R&D and damage relationships with partners, funders, and the public. Disclosure is therefore material to explain how imec embeds ethical principles, scientific integrity, and responsible behavior into its governance, research processes, and daily operations.

18 Political engagement

This topic is double material because imec operates in a highly regulated and geopolitically sensitive sector where public policy, funding frameworks, and regulatory decisions have a significant influence on its long-term strategy and financial sustainability. As a recognized actor in the semiconductor ecosystem, imec's engagement with governments and public authorities can shape innovation agendas, industrial policy, and research priorities, while also exposing it to reputational and compliance risks if not conducted transparently and responsibly. Disclosure is material to demonstrate how imec manages political engagement in line with its mission, values, and good governance principles. It is material because imec operates in a highly regulated and geopolitically sensitive sector where public policy, funding frameworks, and regulatory decisions have a significant influence on its long term strategy and financial sustainability.

19 Stakeholders' sustainability expectations

This topic is financial material because imec's partnership-based business model relies on long term, trust-based collaborations with industry, academia, startups, governments, and financial institutions. These relationships are critical for value creation, cost and risk sharing in R&D, and access to infrastructure and funding. They also create expectations in terms of ESG performance, compliance, and responsible conduct. Disclosure is material to explain how imec manages partner relationships, aligns expectations, and mitigates financial, operational, and reputational risks arising from noncompliance or misalignment within its ecosystem.

20 Client and supplier data security & privacy

This topic is impact material because imec handles highly sensitive R&D data, intellectual property, and personal data in a collaborative environment involving competitors, startups, and public entities. Any breach or misuse could have serious consequences for partners, research integrity, and imec's reputation, as well as potential financial and legal implications. Disclosure is therefore material to demonstrate how imec protects data confidentiality, integrity, and availability, and how robust information security and privacy governance underpin trust in imec's role as a central R&D platform.

21 Responsible conduct in the ecosystem

This topic is double material because imec's central position in the semiconductor R&D value chain means its behavior sets expectations in terms of responsible research, business conduct, and ethical collaboration across the ecosystem. Imec's actions influence how partners manage ESG risks, data use, technology deployment, and societal impacts of innovation. At the same time, failures in responsible conduct, by imec or its partners, could give rise to reputational, legal, and financial risks. Disclosure is material to explain how imec promotes responsible behavior, aligns partners around shared standards, and ensures that innovation delivers long-term societal and economic value.

«Ethical behavior is the foundation of every decision we make. In an environment shaped by geopolitics, complex collaborations, and rapidly evolving technologies, integrity is our most reliable safeguard. By choosing what is right, even when it's not easy, we protect imec' s credibility, strengthen trust with partners, and ensure that innovation is built on a resilient, responsible footprint»

Beatrijs Thomas, Compliance manager export control, research security & business integrity

4.1.2. Management of business conduct

POLICIES

4.1.2.1. Adopt ethical behavior

Responsible business conduct is one of the cornerstones of imec's sustainability strategy, in view of its position at the heart of the semiconductor ecosystem and in accordance with its values of connectedness, excellence, integrity, and passion. Its ethical conduct framework is designed to support consistent decision-making in a complex, multi-partner R&D and innovation environment, where trust, transparency, and integrity are essential to long-term collaboration.

The Good Governance Charter shapes imec's corporate governance policy. It sets out governance principles and how these are monitored, and serves as a roadmap to a balanced, clear and transparent division of authority and responsibility. The Charter strengthens accountability and decision-making clarity and includes provisions aimed at avoiding potential conflicts of interest.

Imec's Ethics Code of Conduct aligns with its vision, mission and values and outlines its ethical standards of conduct. The CoC governs employees' actions and behaviors in accordance with applicable laws and regulations and serves as a practical guide for navigating difficult situations. Moreover, it supports consistent handling of ethical dilemmas and reinforces the importance of integrity in research and fair stakeholder relationships.

Ethical behavior is reinforced through dedicated governance and escalation mechanisms. The following bodies and policies support implementation:

- The Ethics Committee is complemented by several specialized subcommittees and expert roles that provide domain specific advice, such as the Data Protection Officer (responsible for ensuring compliance with data protection laws) and the Export Control Officer (who oversees compliance with export control and sanctions regulations). It monitors implementation of ethical principles and addresses ethical issues related to research.
- The Security & Defense (Sec & Def) Committee: imec has established this committee, which provides governance for projects, technologies, and collaborations with security sensitive or defense related implications. The Sec & Def Committee evaluates partners, geopolitical and dual-use risks, security requirements, and export control relevance in line with imec's responsibility as a trusted innovation partner.
- The Research Integrity Framework: the Procedure on Research Misconduct and the Commission on Scientific Integrity provide a structured approach to reporting, assessment, and investigation of suspected research misconduct. The procedure applies to all individuals engaged in research at imec and aims to ensure fair handling and remediation where needed.
- The Conflict of Interest procedure: defines what constitutes a real or perceived conflict, provides examples, and describes a clear process to disclose, document and manage conflicts, including escalation where necessary.

Imec's ethical framework is supported by reporting channels, as referenced in its Code of Conduct and formalized through the Whistleblower Policy (see separate disclosure in the section on specific disclosure requirements). This approach aims to ensure that concerns can be raised safely and handled with appropriate confidentiality and protection.

4.1.2.2. Strengthen sustainable procurement

Sustainable procurement is a strategic priority within the organization's broader sustainability strategy. Imec's sustainable procurement approach is embedded in its business conduct framework through imec-wide Supplier Relationship Management Practices and Procedures (all parts of this procedure are disclosed in the section on Actions).

«Every sourcing decision is a choice that shapes our company's footprint. Responsible procurement is not just about cost or efficiency. It is about channeling our collective influence to drive sustainability, foster innovation, and create lasting value for both imec and our society.
Each decision we jointly take is a lever for change. Together, those choices can transform our industry, and with it, the world we live in.»

Wouter Machiels, Procurement Director

In imec's General Terms and Conditions for the Purchase of Goods and Services, certain requirements are integrated as "must-haves", including but not limited to human rights, non-discrimination, and export control obligations. This is supported by guidelines in the Supplier Manual, which sets key expectations for suppliers, including:

- Conflict minerals: in its supplier questionnaire, imec asks whether the vendor uses any conflict minerals. If the response is affirmative, the supplier is required to submit a completed Conflict Minerals Reporting Template (CMRT). This template enables imec to obtain accurate information regarding the minerals' country of origin as well as the smelters and refiners involved in the supply chain.
- Chemicals and product compliance: suppliers must ensure goods comply with applicable requirements (including REACH, RoHS 2 and CLP), provide required information (e.g., safety data sheets), and inform imec of relevant restrictions impacting delivered goods.
- Information security: suppliers with access to imec information are required to adhere to imec's Information Security Policy and implement technical and organizational measures to protect imec assets.
- Privacy: where suppliers process personal data for an order, they must comply with the GDPR and, where applicable, enter into a Data Processing Agreement.
- Sustainability due diligence and transparency: suppliers may be asked to support imec's sustainability reporting and due diligence through questionnaires, surveys, and other information requests (e.g., GHG emissions and targets, environmental impacts, and relevant policies), within defined timelines.

Sustainability and labor-related expectations are integrated into supplier selection, qualification, contracting, and ongoing performance management.

Supplier selection & qualification (before onboarding)

- Imec applies a structured supplier selection and qualification process, including a tiering approach (Kraljic Matrix) to determine the relative business impact and supply risk of each supplier/product combination.
- This results in four tiers:
  - **Tier 1** – Strategic suppliers (high impact, high risk) managed through close, long term collaboration and enhanced cross functional oversight;
  - **Tier 2** – Bottleneck suppliers (lower spend but high risk) that require tight monitoring to avoid supply disruptions;
  - **Tier 3** – Leverage suppliers (high impact, low risk) where imec focuses on competitiveness and alternative sourcing; and
  - **Tier 4** – Routine suppliers (low impact, low risk) managed transactionally.
- This tiering directly determines the depth of due diligence, frequency of evaluations, ESG scrutiny and escalation measures, and is embedded in imec's supplier qualification, evaluation and sustainability processes.
- As part of sourcing, Procurement issues RFQs and requests suppliers to complete Supplier Questionnaires within defined timelines (typically within 30 days unless otherwise stipulated).

Depending on the tier, imec applies different levels of due diligence during selection:

- Tier 1: broadest level of due diligence including Supplier Questionnaires. Whenever warranted based on responses to questionnaires, imec also conducts an on-site audit and selection evaluation (audit performed by Quality Assurance (QA), with Procurement and the business owner in a consulting role).
- Tier 2: a Supplier Questionnaire is submitted, which is evaluated in a cross functional way, including a Quality review, sustainability review, IP and IT security (performed by Procurement, with the business owner and QA in a consulting role).
- Tier 3/4: selection evaluation only (performed by Procurement, with the business owner in a consulting role).

Suppliers that fulfil imec's requirements or business needs and receive a positive evaluation based on their Quality, Delivery, Cost and Sustainability performance, as set forth in the request for x (RFx, requests for information, quotation or proposal) and supported by their risk profile based on the Supplier Questionnaire, are added to imec's Approved Supplier List.

Supplier performance evaluation and follow-up (during the relationship)

Imec operates a formal supplier and subcontractor evaluation process intended to monitor and improve performance over time, using a risk-based approach focusing on suppliers/subcontractors with higher potential impact.

Evaluation frequency depends on supplier tier:

- Tier 1: annual evaluation
- Tier 2: evaluation every three years or on demand
- Tier 3/4: on demand (e.g., following a complaint/incident or observed performance issues)

Suppliers are evaluated through scorecards with documented KPIs and weightings, covering quality, delivery performance, cost performance, reliability, and sustainability (where applicable). Scorecards are compiled based on available structured information and performance data (including complaints/incidents input from QA), and input from relevant stakeholders may be requested where needed.

Where performance issues are identified, Procurement and the business owner define and discuss action plans with suppliers where possible, with follow-up on agreed actions and an evaluation of effectiveness after implementation. If an action plan does not result in improvement, imec may apply corrective measures such as a new action plan, inactivation in the system, blacklisting and/or contractual consequences, including removal from the Approved Supplier List.

«Whether through export control, sanctions, research security or business integrity, every action we take strengthens imec' s role as a trusted innovation partner. By embedding sustainability and responsibility in our daily practice, we reduce risks, protect knowledge, and enable collaboration across the global research and innovation system.»

Beatrijs Thomas, Compliance Manager Export Control, Research Security & Business Integrity

4.1.2.3. Encourage responsible conduct and effective partnerships

As a leading actor in the global semiconductor ecosystem, imec's priority is to adopt responsible business practices with all its partners. Due diligence and responsible conduct are particularly important given multi-partner interactions, long-term embedded partnerships, and the high trust environment required for shared R&D activities.

In addition to imec's Ethics Code of Conduct and Supplier Manual being applicable in the ecosystem, imec also asks its partners to adhere to the Code of Conduct for imec's Partners. This outlines values and ethical principles based on imec's expectations for partners, regardless of the type of partnership. It includes expectations on business and research integrity, compliance with applicable laws (including but not limited to anti-corruption and competition), objective partner selection, and accurate records and audit cooperation.

Responsible conduct in the ecosystem is further supported by legal and compliance instruments that help manage risks in multi-party collaboration contexts, including:

- Guidelines on Competition Law Compliance (supporting a competition-compliant culture and explaining key competition law risks);
- Export Control Policy (compliance with export control and sanctions regulations, embedded in relevant processes, training and audits); and
- Restricted Party Screening Policy (sanctions/denied-party screening expectations and audit trail requirements).

These elements help ensure that imec's collaboration model is supported by clear expectations, due diligence measures, and compliance safeguards, and is aligned with imec's role as a trusted partner across industry, start-ups, academia and public stakeholders.

4.1.2.4. Maximize data security and customer privacy

In view of imec's unique role at the heart of the semiconductor R&D ecosystem, partners expect the utmost adherence to data security and customer privacy. R&D information, and information in general, are crucial imec assets and are exceptionally valuable. This also means they require strong protection against an ever-increasing number of risks. Imec considers risks such as information leaks, the incorrect application of legislation (e.g., data protection requirements), as well as espionage. Continuous monitoring and management of these risks is of great importance to imec's stakeholders. Imec aims to be a reliable partner for start-ups and the academic world, guaranteeing the availability, confidentiality and integrity of the data and personal information of its partners.

Imec's information security and privacy policy framework addresses material risks and potential negative impacts. These include unauthorized disclosure of confidential client/supplier and research data, disruption of critical IT services affecting availability, non-compliance with data protection legislation (including GDPR), and associated legal, financial and reputational impacts. The framework applies across imec's global operations (with Europe as the main geography). It covers employees and relevant contractors, all information assets (digital and non-digital), and third parties that process imec information or access imec systems.

In setting and maintaining the framework, imec considers the requirements and expectations of clients and research partners (including contractual security requirements and assessments), regulatory guidance, and internal risk assessments. This ensures controls reflect stakeholder needs and the sensitivity of R&D and partner information.

«At imec, privacy is seen as a fundamental right and a cornerstone of trust. By integrating privacy into every project across our rapidly evolving digital and AI-driven landscape, we reinforce confidence among employees and partners while ensuring an ethical, inclusive and sustainable technological footprint»

Klaas Ghesquiere, Data Protection Officer

Imec's Information Security Policy defines the purpose and principles of its security guidelines. It also aims to reduce risks related to the confidentiality of sensitive (including research) data, the integrity of research data and findings, and the availability and continuity of information systems. This policy, supported by imec's security and privacy teams, is based on an in-depth risk analysis.

Imec's Third Party Supplier Information Security Policy outlines the different technical and organizational measures that imec suppliers must implement to maintain the confidentiality, integrity and availability of imec's information.

Although processing personal data is not a core element of imec's business model, it processes personal data of client and supplier contacts in addition to special categories of personal data in limited contexts.

Imec's privacy commitments and principles are set out in its Privacy Charter. This frames privacy as a basic right and defines principles including legal basis, clear purpose limitation, proportionality/data minimization, transparency, secure processing, storage limitation, and structured handling of data breaches and data subject requests.

The detailed rules for processing personal data are defined in the Personal Data Protection policy, developed by imec's Data Protection Officer. It sets ground rules for processing personal data by or on behalf of imec, regardless of the data subject. As such, it provides a framework for ensuring compliance and a trustworthy environment for stakeholders. Where suppliers or other third parties process

«Our ecosystem runs on trust. Information security ensures that this trust is preserved and proven.»

Tom Palmaers, Chief Information Security Officer

imec information or access imec systems, imec applies supplier and vendor security requirements and related contractual safeguards.

Imec has created the Privacy, AI & Healthcare Compliance Office (PAHCO) to manage and harmonize these compliance areas. In light of AI adoption and the EU AI Act, imec has established an AI compliance framework, including an AI Policy. This framework defines governance principles, usage guidance, and compliance measures to support trustworthy, fair and responsible use of AI in line with imec's values and regulatory requirements.

4.1.2.5. Anti-corruption and anti-bribery commitments

Imec's anti-corruption and anti-bribery commitments are included in the Ethics Code of Conduct and are reinforced through the Code of Conduct for imec's Partners. These documents establish a zero-tolerance approach to bribery and corruption and prohibit improper advantages, improper payments (including facilitating payments), and related misconduct.

As of the reporting date, imec has not formally assessed whether the anti-corruption and anti-bribery provisions in its Ethics Code of Conduct are consistent with the United Nations Convention against Corruption (UNCAC).

4.1.2.6. Protection of whistleblowers

Imec has a Whistleblower Policy aligned with Directive (EU) 2019/1937 that applies to all sites. For imec Belgium, this policy also takes into account the Belgian Act of 28 November 2022, which transposes this Directive (the law prevails in case of discrepancies). Where a local whistleblowing/speak-up policy applies in a specific jurisdiction, the local policy prevails.

The policy applies to all imec employees and to everyone who works for or on behalf of imec worldwide, including contractors, consultants, students and postdocs. The whistleblower channel is also available to people with whom imec has or has had an involvement or business relationship (e.g., former employees, business partners, suppliers and other relevant external stakeholders).

Concerns can be raised through regular reporting lines, other internal reporting channels, or through a dedicated whistleblower channel by all imec employees, extended workforce (e.g., consultants, students, etc.) and imec's partners (e.g., suppliers, research partners, etc.). The channels are managed internally by appointed Reporting Officers. Reports are handled confidentially on a strict need-to-know basis, subject to legal disclosure obligations. Imec prohibits retaliation and unfair treatment against individuals who report concerns in good faith or participate in investigations.

Functions or roles most at risk in respect of corruption or bribery

As of the reporting date, imec has not conducted a formal corruption and bribery risk assessment to determine the functions or roles most at risk in respect of corruption or bribery.

4.1.2.7. Management of supplier relationships and integration of ESG criteria into agreements

Imec integrates ESG and compliance performance factors into the management of supplier relationships through contractual requirements and supplier information requests.

Under imec's **General Terms and Conditions for the Purchase of Goods and Service**s, suppliers guarantee that goods and/or services delivered to imec comply with all applicable laws, regulations, and international standards relevant to their manufacture, transport, sale, use and performance. This includes, but is not limited to, requirements related to anti-bribery and anti-corruption, environmental and hazardous substances, conflict minerals, export control, data protection and artificial intelligence, as well as imec's internal policies. Suppliers must ensure continuous compliance by their personnel and subcontractors, promptly inform imec of relevant legal or regulatory changes and of any non-compliance, and provide reasonable evidence of compliance upon request.

Imec may require suppliers to complete questionnaires or provide written information regarding their organization, operations, and compliance practices. This may include information on the supplier's identity, corporate structure and supply chain, quality management, environmental practices, health and safety, labor conditions, ethical standards, corporate governance, and certifications. Imec may also request supporting documentation (e.g., relevant policies and procedures, audit results, or evidence of certifications) and may pose specific follow-up questions. It may rely on this information to assess supplier suitability, performance and adherence to contractual, regulatory and policy-related requirements. Failure to provide requested information or submission of inaccurate or misleading information may constitute a material breach of the agreement.

Suppliers are also required to adhere to the Code of Conduct for imec's Partners and to imec's Information Security Policy. They

must also respond to imec inquiries regarding compliance with applicable regulations and imec policies upon first written request.

Imec is also looking at how to integrate carbon footprint as a selection or award criterion in standard RFI/RFQ templates and to implement carbon pricing in selected procurement processes.

4.1.2.8. Anti-corruption and anti-bribery training for at-risk roles (including administrative, management and supervisory bodies)

Imec has not yet conducted a formal risk assessment to identify roles most at risk of corruption or bribery. More specific anti-corruption and anti-bribery training is planned to be developed in 2026.

4.1.2.9. Actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery

Where concerns indicate potential corruption or bribery within imec, they are handled through the whistleblower process. Please refer to section 4.1.2.6 for details of this procedure. Follow-up actions are handled in accordance with imec's internal governance and HR processes.

In 2025, no concerns or reports related to corruption or bribery were received.

ACTIONS

IRO	Action description	Scope	Status
17 18	**Good Governance Charter implementation (governance & ethics oversight)** Responsible business conduct is embedded in governance through the Good Governance Charter, which sets expectations for ethical and responsible conduct, conflict-of-interest avoidance, and governance decision-making rules. It also mandates that executive management ensures sufficient education and training, so employees understand and comply with the ethical code, and establishes an Ethics Committee to support resolution of ethical issues.	Directors, executive management, employees	ONGOING
11 17 18 19 20 21	**Whistleblowing investigation & response process (reporting officers, timelines, escalation)** Imec assigns Reporting Officers to receive and manage concerns, communicate with reporters, and conduct or instruct investigations with strict need-to-know confidentiality. The process includes acknowledgement within 7 days (where feasible), preliminary investigation concluded within 21 days, and full investigation concluded within 90 days after acknowledgement. Escalation includes informing the CEO (or Audit Committee Chair if senior leadership is concerned).	All imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	NA
2 4 8 19 20	**Supplier selection, qualification and evaluation procedures.** Suppliers (including goods, services, subcontractors and consultants/contractors) are onboarded through a risk based segmentation and tiering approach (Kraljic matrix), which determines the depth of due diligence and cross functional review (Procurement, Business Owners, QA, EHS, HR, IT Security, Privacy and Export Compliance).	Imec's suppliers (including goods, services, subcontractors and consultants/contractors)	NA
2 4 8 19 20	**Supplier questionnaire** All new suppliers complete a structured supplier questionnaire that covers ESG and compliance topics. Certain requirements are pass/fail "musthaves", including human rights, nondiscrimination, and export control obligations, which are also integrated in the General Terms and Conditions for the Purchase of Goods and Services. haves", including human rights, non discrimination, and export control obligations, which are also integrated in the	New suppliers of imec (including goods, services, subcontractors and consultants/contractors)	NA
2 4 8 19 20	**Periodic supplier re-evaluations using tier-based frequency and scorecards** Supplier performance is monitored through periodic re-evaluations based on supplier tier: Tier I annually, Tier II every three years, and Tier III/IV on demand. Re-evaluations use scorecards that may include sustainability criteria. This process provides structured, repeatable monitoring of supplier performance and compliance over time, and supports decisions on continued approval or escalation actions.	Suppliers (Tier I-IV); internal customers participating in evaluations	TIER 1 ANNUAL TIER 2 3-ANNUAL TIER 3-4 ON DEMAND
2 4 8 19 20	**Sustainability-Procurement working group** Since 2024, imec has had a bi-weekly sustainable procurement working group which supports integration of ESG considerations into procurement. The working group acts as an internal coordination mechanism to align sustainability priorities with procurement practices, develop implementation actions, and support continuous improvement in supplier engagement and ESG embedding across purchasing processes.	Procurement and sustainability functions (imec)	SINCE 2024

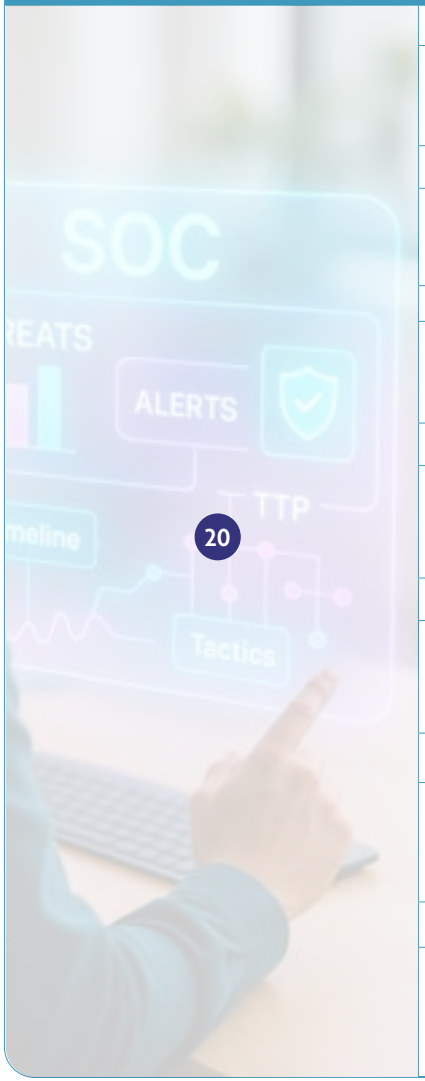
ACTIONS

IRO	Action description	Scope	Status
2 4 8 19 20	**Sustainable procurement training for buyers** Imec supplemented supplier ESG data collection with buyer training sessions on sustainable procurement. Training aims to improve procurement staff capability to integrate ESG into supplier selection and management practices, align decisions with ethical expectations, and apply sustainability tools such as questionnaires and ESG criteria consistently across purchasing activities.	Procurement team and suppliers providing goods and services to imec	ONGOING
4 8 19	**Tier 1 supplier social sustainability assessment** In 2025, imec carried out its first systematic social sustainability assessment of Tier 1 suppliers, using data gathered through supplier questionnaires from 2022–2025. The analysis indicated strong alignment with imec's social expectations overall, with most suppliers confirming internal codes of conduct, anti-harassment policies, and minimum wage compliance procedures. Findings will be used to strengthen social responsibility measures across the supply chain.	Tier 1 suppliers (value chain workers employed by suppliers)	2025
8 19	**Sustainable Procurement Action Plan on human rights (2026–2030)** Imec is implementing a Sustainable Procurement Action Plan with a focus on human rights to strengthen procurement practices over time. Actions include benchmarking against peers and RBA/Responsible Labor Initiative expectations, developing a best-practice policy, running procurement trainings, mapping delicate countries, defining salient semiconductor human rights issues, identifying higher-risk suppliers, and implementing due diligence for salient risks (e.g., forced labor, child labor in mining, recruitment fees), including assessing external frameworks/certifications.	Procurement function and supply chain (including suppliers and relevant sub-tiers where applicable)	2026-2030
2 4 8 19 20	**Contractual enforcement mechanisms for supplier non-compliance** Imec enforces supplier compliance through contractual remedies under its General Terms and Conditions for the Purchase of Goods and Services. Non-compliance with applicable laws, regulations, or contractual compliance obligations can be treated as a material breach, enabling immediate termination (in whole or in part) without compensation. Suppliers are liable and must indemnify imec for losses and costs linked to non-compliance or breaches.	Suppliers providing goods and services to imec	CONTRACT LIFECYCLE
20	**Cyber Security Incident Response procedure (NIST lifecycle)** Imec's formal incident response procedure follows the NIST lifecycle (Preparation; Detection & Analysis; Containment/Eradication/Recovery; PostIncident Activities). It defines how imec detects, analyses, prioritizes and responds to cybersecurity incidents, including reporting channels incident documentation and restricted access to case data, and escalation based on functional impact, information impact and recoverability.-Incident Activities). It defines how imec detects, analyses,	All imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	NA
20	**Personal Data Breach Business Process** This describes the actions to be taken when an incident involves personal data. The Data Protection Authority is notified and logs the incident, performs an initial assessment to determine breach type and risk, and may run a detailed investigation. The privacy manager assesses the residual risk and advises on notification. An Executive Board member makes a decision related to notification. Notifications to DPA, data subjects and/or controllers are executed, and the incident is closed with a final report and follow-up.	Applies to all imec staff and to all data breaches where personal data is processed under imec's responsibility (all imec entities in the group).	NA

ACTIONS

IRO	Action description	Scope	Status
 20	**Data Privacy Impact Assessment procedure (privacy by design process)** For new or changed processing activities, the privacy office performs a risk-based evaluation (standard advice, privacy impact assessment, or DPIA for high-risk processing). The resulting advice must be followed unless an Executive Board member formally accepts the residual risk and provides written justification to the privacy office.	Applies to all imec staff and all processing activities/ projects where personal data is processed under imec (joint) responsibility (all imec entities).	NA
	AI-related training and awareness Imec delivered AI literacy and AI-in-research trainings in 2025 to strengthen responsible AI use and reduce privacy/security risks arising from large datasets and potential inappropriate access or re-use. In addition, monthly awareness actions are taken as part of continuous improvement, supporting day-to-day secure behavior and compliance with evolving legal frameworks across expanding international operations.	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/ collaboration	2025 ONGOING
	AI-related guidelines In 2025, imec issued guidelines covering the use of generative AI, use of free tools and AI in research, maintaining them through updates when needed. These guidelines provide practical guardrails to prevent improper data handling, limit uncontrolled tool use, and support consistent practices across research and internal operations. They aim to reduce privacy and security risks as AI adoption expands.	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/ collaboration	ISSUED 2025
	AI-by-design process Imec has introduced an AI-by-design process in 2025 to ensure AI initiatives remain aligned with imec policies and applicable regulations. The process is designed to identify privacy risks early in AI projects, including data access, dataset use, and reuse risks. This supports structured governance as AI use expands across research and internal operations and across multiple legal frameworks.	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/ collaboration	2025 ONGOING
	International collaboration privacy framework – local set-up Imec has established and rolled out a local privacy set-up to support cross-border operations and collaborations created by new international entities. The set-up for France, Germany and Italy was completed in 2025, while Qatar remains in progress with a target completion by mid2026. This work addresses increased international data exchange and additional legal frameworks.-2026. This work addresses increased international data exchange and additional legal frameworks.	All imec entities (incl. subsidiaries); cross-border operations and collaborations; countries: FR/ DE/IT (completed), Qatar (ongoing)	2025 MID 2026
	International collaboration privacy framework – standardization for scalable roll-out Imec is implementing and standardizing its international collaboration privacy approach to enable faster set-up of future entities and long-term compliance. This includes harmonizing collaboration documentation and ways of working, such as consistent transparency information and contractual/data-sharing arrangements. The objective is to manage privacy impacts from international expansion by ensuring repeatable, compliant processes for cross-border data sharing.	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/ collaboration	2025 ONGOING
	FAB security improvement initiative In 2025, imec launched a dedicated initiative to improve security within FABs, continuing into 2026. This action targets enhanced security controls and practices tailored to FAB environments, complementing enterprise-wide measures. It supports protection of sensitive operational and technological information and reduces facility-specific security risks through focused improvements and sustained implementation beyond the reporting year.	FAB-specific scope (imec FABs)	2025-2026

ACTIONS

IRO	Action description	Scope	Status
	**Security governance, risk and compliance** As part of the imec security program, imec runs security governance, risk and compliance initiatives to ensure compliance with applicable security legislation across all imec entities. This provides overarching oversight and structured risk management as international data exchange increases. It supports a consistent enterprise approach to managing security obligations and ensuring controls remain aligned with legal and contractual requirements.	Enterprise-wide across all imec entities (incl. subsidiaries)	2025 ONGOING
	Security Operations Center / security operations Imec has implemented and continued Data Loss Prevention initiatives to reduce the likelihood of data leakage and reduce data leakage incidents. These initiatives aim to prevent unauthorized disclosure of sensitive information through monitoring and control mechanisms. DLP supports trust and strengthens protection of personal and confidential information shared in collaborations with customers, partners and suppliers, especially as data exchange increases internationally.	Enterprise-wide across all imec entities (incl. subsidiaries)	2025 ONGOING
	Security culture & awareness Imec continued security culture and awareness initiatives to ensure secure work in day-to-day activities and to reduce the number of security incidents. This complements formal controls by reinforcing expected behaviors and practices across the organization. It supports consistent handling of data and systems as imec expands internationally and collaborates with multiple external parties in data-sharing contexts.	Enterprise-wide across all imec entities (incl. subsidiaries)	2025 ONGOING
	Security Operations Center / security operations Imec has strengthened security operations, including Security Operations Center capabilities, to improve detection and response rates. These activities focus on identifying, investigating and responding to threats that affect imec systems and data. Improved detection and response help to minimize impact from attempted unauthorized access and supports protection of personal and confidential information used in research and collaborations, including cross-border exchanges.	Enterprise-wide across all imec entities (incl. subsidiaries)	2025 ONGOING
	Cyber risk monitoring Imec conducts cyber risk monitoring to reduce cyber risk in imec environments. In 2025, the monitoring focus included environments managed by university research groups connected to the imec perimeter (border between internal and external network) , reflecting collaboration-related exposure. This action helps identify vulnerabilities and threats in connected environments and supports governance over third-party or partner-connected systems that may influence the security of shared data and networks.	Enterprise-wide; with 2025 focus on university research group environments connected to imec perimeter	2025 ONGOING
	Identity and access management (IAM) Imec has strengthened identity and access management to improve access control and reduce risks of unauthorized access and inappropriate data use. This includes ensuring that access to data and systems is properly governed as international operations and collaborations expand. Stronger access control supports privacy and security by limiting data availability to authorized users and reducing opportunities for misuse or accidental exposure.	Enterprise-wide across all imec entities (incl. subsidiaries)	2025 ONGOING
	Engage the ecosystem to manage systemic risks (industry initiatives) Imec contributes to sector collaboration and good-practice development via industry initiatives. Examples include SEMI councils/consortia, cybersecurity and export control working groups, and international roadmap and industry associations. The focus is on addressing systemic or widespread risks that require collective action across the semiconductor ecosystem.	imec partners (suppliers, research partners, customers, and other partners)	ONGOING

TARGETS

4.1.2.10. Targets and performance on business conduct

IRO	Action description	Scope	Status
2 4 8 19 20	**Increase the number of Tier 1 supplier to complete ESG questionnaire** Imec requires all Tier 1 suppliers to complete a supplier questionnaire addressing ESG topics such as GHG emissions and fair trade. This action supports systematic collection of supplier ESG data and provides a basis for risk screening, engagement, and performance improvement discussions. It complements contractual requirements and helps standardize ESG expectations in the supplier base.	All Tier 1 suppliers since 2022 with further roll out in 2023 and 2024.	2025
19	**Benchmark with key frameworks/regulation (2026–2028)** Benchmark industry practices and requirements from relevant frameworks/regulation (incl. RBA/Responsible Labor Initiative, UN Guiding Principles on Business and Human Rights (UNGP) , EU Forced Labor Regulation) to identify gaps and define imec's approach.	Benchmark and identify gaps; define approach	2026-2028
19	**Strengthen procurement approach ("best practice" guidance) (2026–2028)** Develop internal procurement guidance to translate imec's Code of Conduct expectations into consistent supplier screening, follow-up and escalation steps.	Internal procurement guidance developed and applied	2026-2028
19	**Build procurement capacity (2026–2028)** Run workshops/training for procurement team members to help buyers identify and address human-rights risks within their categories.	Workshops/training delivered to procurement team members	2026-2028
19	**Improve risk intelligence (2026–2028)** Maintain (and periodically update) a map of high-risk countries relevant to imec's supply chain and a list of salient human-rights issues for the semiconductor sector to inform risk-based supplier prioritization.	High-risk country map and salient issues list maintained and periodically updated	2026-2028
19	**Identify higher-risk suppliers (2028–2030)** Use questionnaire results and internal risk analysis to create and maintain a list of higher-risk suppliers.	List of higher-risk suppliers created and maintained	2028-2030
19	**Implement due diligence and mitigation measures (2028–2030)** For prioritized suppliers/risks, implement due diligence and mitigation actions, with focus on forced labor, child labor (including upstream/mining-related risks where relevant), and unethical recruitment practices (e.g., unreasonable recruitment fees).	Due diligence and mitigation actions implemented for prioritized suppliers/ risks (focus areas: forced labor, child labor, unethical recruitment)	2028-2030

TARGETS

4.1.2.11. Sustainable Procurement Action Plan

Within its Sustainable Procurement Action Plan (2026–2030), imec is strengthening its human rights due diligence for its supply chain.

Baseline

Imec's baseline is set by its Code of Conduct for Partners (implemented since 2020). This is embedded in its supplier selection and qualification process through a Supplier Questionnaire, and in its standard contract wording. These expectations are further reinforced contractually through imec's General Terms and Conditions of Purchase, requiring adherence to the Code of Conduct for imec's Partners and enabling termination for non-compliance.

Targets in the Action plan from 2026 onwards include:

IRO	Action description	Scope	Status
19	**Strengthen supplier alignment through a recognised framework/certification (2028–2030)** Select and apply a recognized framework/certification to reinforce alignment and systematic implementation (e.g., RBA/Responsible Labor Initiative, UN Guiding Principles on Business and Human Rights (UNGP), or another appropriate scheme based on the benchmarking outcome).	Recognized framework/ certification selected and applied	2028-2030
20	**All new AI systems validated pre-deployment** Imec applies an organization-wide target requiring that every new AI system is assessed before it is put into production. The validation aims to identify and address privacy, legal/compliance and other relevant risks upfront. This target applies across all imec data and systems, including data relating to clients and suppliers, and is monitored through compliance management tooling and workflows.	All new AI systems must undergo risk and compliance validation before production deployment.	2026-2028
20	**All privacy incident handled within 72 hours** Imec sets an organization-wide service-level commitment to ensure timely handling of privacy incidents across all data and systems, including client and supplier information. "Handled" means the incident is documented, analyzed and risk-assessed, and an action plan is defined to mitigate the issue. This includes internal escalation and, where required, external notification. Evidence is tracked in compliance management tooling.	All privacy incidents handled within 72 hours	2026-2028
20	**All data subject request handled within 30 days** Imec has an organization-wide target to handle all data subject requests within the regulatory timeline. Requests are logged, assessed and managed through defined workflows to support timely responses. This target applies consistently across imec's systems and processes, including where personal data relating to clients and suppliers may be involved. Monitoring and evidence are maintained through compliance management tooling and internal KPIs.	All data subject requests handled within 30 daysto procurement team members	2026-2028

METRICS

(G1-4) Imec Group metrics on business conduct

		IMEC GROUP	
Metric name	Unit	2024	2025
Number of convictions for violation of anti-corruption and anti-bribery laws (final criminal court decisions)	-	0	**0**
Number of sanctions for violation of anti-corruption and anti-bribery laws (final administrative/regulatory decisions)	-	0	**0**
Total amount of fines for violation of anti-corruption and anti-bribery laws (recognised in financial statements during the reporting period)	EUR	0	**0**
Total monetary value of financial political contributions made directly and indirectly during the reporting period	EUR	0	**0**
Total monetary value of in-kind political contributions made directly and indirectly during the reporting period	EUR	0	**0**
Standard payment terms by main category of suppliers (specify SMEs if different)	days	60	**60**
Number of legal proceedings currently outstanding for late payments	-	0	**0**
Number of appointed members of administrative/management/supervisory bodies who held a comparable position in public administration (incl. regulators) in the prior 2 years	-	0	0

4.1.2.12. Imec's business conduct metrics

Context

The Code of Conduct prohibits offering or making improper payments of money or anything of value to government officials, political parties, candidates for public office or other persons. This includes a prohibition on facilitating payments intended to expedite or secure performance of a routine governmental action.

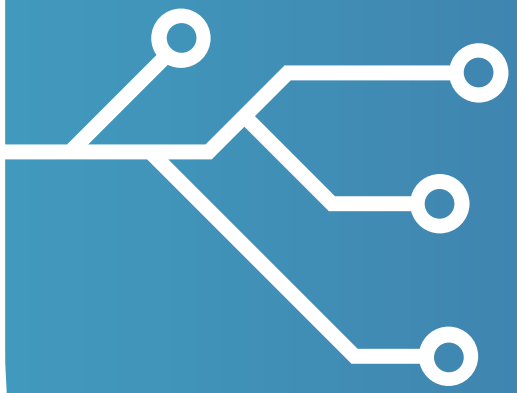
We engage with public authorities and policy stakeholders in a transparent and responsible manner to contribute expertise on topics relevant to our activities. We did not make financial or in-kind political contributions to political parties, elected representatives, or candidates, either directly or indirectly (including through intermediaries), during the reporting period.

Our public-policy engagement focuses on semiconductor innovation policy, R&D funding frameworks, sustainability/energy transition, export controls, and digital/security policy. Our positions aim to support long-term innovation capacity, responsible technology development, and sustainability objectives and are managed in line with our governance and ethics frameworks.

Imec's standard payment terms for the purchase of goods and services from suppliers are 60 calendar days from receipt of the invoice, unless otherwise agreed in writing. Where imec submits a written complaint regarding non-completion, a defect or failure to meet performance standards, the payment period is suspended until the supplier has adequately corrected the defect.

No SME-specific standard payment terms are set out in imec's general purchase terms.

Imec monitors payment timeliness against its standard payment terms described above, and adopts appropriate measures to monitor and manage matters related to late payments, including the handling of any associated legal proceedings.



5. **PAT** tables

POLICIES E1

Policies on Climate change (ESRS E1)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
4 GHG emissions & energy consumption	Sustainability, energy and operational policies & management frameworks (integrated climate mitigation approach)	Imec does has not have a single stand-alone climate mitigation policy. Climate mitigation is addressed through a set of sustainability, energy and operational policies and management frameworks. Together, these define measures supporting GHG emission reductions through energy efficiency, electrification, renewable electricity sourcing and the reduction of high-GWP process gas use and emissions in fab operations. Climate-related aspects are embedded across energy management, renewable procurement, mobility and procurement practices.	Applies company-wide across imec own operations. Not a dedicated value-chain policy.	Not formally assigned
	Greenhouse Gas emission strategy" operational framework (fab process gases, Leuven)	Defines an operational framework for managing Scope 1 process GHG emissions at the Leuven site. The framework covers all fab process chambers using greenhouse gases (approximately 150) and includes phased installation of abatement systems, OEM and in-house monitoring (GEM) to validate utilisation and destruction removal efficiency, and activation and monitoring of gas monitors where feasible. Sustainability requirements are increasingly incorporated into procurement documentation for new tools.	Leuven HQ: fabs and cleanroom operations; Scope 1 process emissions.	Fab leadership
	Sustainable mobility / Green Mobility Strategy ("avoid, shift and change")	Defines imec's approach to reducing Scope 3 commuting emissions based on the principles "avoid, shift and change." The strategy is operationalised through HR-related policies and incentives, including hybrid working arrangements, reimbursement of public transport, cycling and walking allowances, multimodal support, bike leasing eligibility and budgets, and a company car policy supporting transition to a fully electric fleet using a Total Cost of Ownership approach.	Applies to imec employees' commuting (Scope 3). Own workforce only; not a supplier policy.	HR Manager, CHRO
	Bike leasing policy	Sets conditions under which employees may lease bicycles, including defined eligibility criteria and budget limits. The policy supports lower-carbon commuting and forms part of the Green Mobility Strategy, complemented by cycling allowances and multimodal mobility incentives. It aims to encourage a modal shift toward cycling and thereby reduce Scope 3 GHG emissions from employee commuting.	Applies to imec employees; commuting-related emissions (Scope 3).	HR Manager, CHRO
	Company car policy (transition to fully electric fleet)	Defines rules governing company car eligibility and fleet composition, steering the transition toward fully electric vehicles. The policy applies a Total Cost of Ownership approach and is embedded within the HR-led Green Mobility Strategy. It supports the reduction of commuting-related and business travel emissions by replacing internal combustion engine vehicles with electric alternatives, with compliance monitored through HR fleet controls.	Applies to imec employees with company cars and fleet vehicles.	HR Manager, CHRO
	Mobility Budget Policy	Defines the application of the Belgian mobility budget framework, enabling eligible employees to allocate mobility budgets to sustainable mobility solutions. The policy includes controls through a dedicated mobility platform and HR fleet checks. Commuting modes are tracked via mobility profiles and app-based declarations, supporting monitoring of sustainable mobility targets and contributing to reduced Scope 3 commuting emissions.	Applies to imec employees participating in the mobility budget scheme (Belgium).	HR Manager, CHRO
	Catering services contract sustainability KPIs (Leuven)	Defines written sustainability KPIs within the Leuven headquarters catering services contract. KPIs aim to reduce the CO_2 impact of meals, increase the availability and uptake of plant-based options, and reduce food waste and single-use packaging. KPIs are embedded in vendor performance management and monitored periodically (mainly quarterly or annually, with selected monthly reporting).	Leuven HQ; on-site catering services. Part of supplier performance management.	HR VP, CHRO
3 Climate change adaptation	Climate adaptation (within Enterprise Risk Management framework)	Imec does not have a dedicated climate change adaptation policy. Climate adaptation considerations are currently addressed within the enterprise risk management framework. The organisation intends to further formalise and mature its climate-related policy framework over time, in response to regulatory developments and alignment ambitions with ISO 14001 and ISO 50001, which may support more structured coverage of adaptation risks.	Applies company-wide to imec risk management processes.	Not formally assigned

ACTIONS E1

Actions on Climate change (ESRS E1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Climate change**	**Scope**	**Timeframe**	**Expected outcomes**
4 GHG emissions & energy consumption	Energy efficiency upgrade	Retrofit of lighting and heating, ventilation, and air conditioning (HVAC) systems across main offices and production sites to reduce electricity demand and improve building energy performance. Measures focus on upgrading facilities and controls to lower consumption in day to day operations, thereby reducing indirect emissions associated with purchased electricity and supporting more efficient facility management across imec sites.	Policy: Sustainability, energy and operational policies & management frameworks	EU offices and manufacturing plants; employees and facility managers.	2024–2026	Reduction of total energy consumption by 15% and lower Scope 2 emissions.
	Avoid lever: reduce travel demand (hybrid work & digital collaboration)	Reduce commuting and business travel demand by enabling hybrid work and promoting digital collaboration (virtual meetings, improved remote-working practices). The intention is to structurally lower travel kilometers and associated Scope 3 emissions while maintaining operational effectiveness and transparent employee communication.	Policy: Green mobility strategy (Avoid–Shift–Change)	Employees; commuting and business travel; Belgium payroll (primary); imec sites (e.g., Leuven HQ campus); relevant external mobility providers.	Ongoing; walking allowance introduced 2023; mobility budget effective 1 Jan 2024; company car policy effective 1 May 2024; periodic updates planned.	Reduced Scope 3 commuting and business travel emissions; improved transparency and compliance in mobility benefits.
	Shift lever: incentivise lower-carbon modes (public transport, cycling, walking)	Shift commuting and business travel to lower-carbon modes by incentivizing public transport, cycling, and walking. This lever combines benefits design and practical encouragement to support a modal shift, backed by governance, policy updates, monitoring, and employee communication. The aim is to reduce car kilometers and increase the share of active and public transport, contributing to lower Scope 3 emissions and improved compliance with mobility-related rules.	Policy: Green mobility strategy (Avoid–Shift–Change)	Employees; commuting and business travel; Belgium payroll (primary); imec sites (e.g., Leuven HQ campus); relevant external mobility providers.	Ongoing; walking allowance introduced 2023; mobility budget effective January 1, 2024; company car policy effective May 1, 2024; periodic updates planned.	Reduced Scope 3 commuting and business travel emissions; measurable modal shift to active and public transport; improved transparency and compliance in mobility benefits.
	Change lever: electrify remaining mobility (EV fleet & charging)	Update the company car policy to prioritize or require electrified vehicles where feasible, supported by increased workplace charging and guidance for home and public charging through partners. This lever includes total cost of ownership principles for company cars to enable phased fleet renewal. It targets reductions in fossil fuel use and tailpipe emissions and supports broader mobility emissions reduction efforts.	Policy: Green mobility strategy (Avoid–Shift–Change)	Company car fleet; employees with company cars; Belgium (primary); charging infrastructure at imec sites and through external charging networks; fleet/leasing partners.	Company car policy effective May 1, 2024; phased fleet renewal and charging expansion ongoing.	Electrification of fleet; reduced tailpipe emissions; reduced fossil fuel use; progress toward lower mobility-related emissions footprint.
	Sustainable catering contract & KPI framework	Appointment of a new catering provider with sustainability KPIs embedded contractually and managed through periodic vendor performance reviews. KPIs cover meal CO_2 footprint, plant-based share, food waste and (single-use) packaging, enabling better data quality and operational steering. The action integrates climate and environmental criteria into daily procurement and facilities management for catering at the Leuven HQ campus.	Policy: Catering services contract sustainability	Own operations – catering service at Leuven HQ campus	Starts summer 2025; KPI follow-up 2025–ongoing; first full measurement/reporting cycle: 2026 (for certain KPIs).	Embedding of climate and environmental criteria in operational procurement; improved data quality and steering via KPIs; structural reduction in meal CO_2 impact, higher plant-based uptake, reduced food waste and packaging.
	Menu CO_2 footprinting & plant-based uptake (pricing + nudging)	Measurement and comparison of the CO_2 footprint of menu offerings and analysis of daily specials to promote lower-impact choices. A plant-based option performed better and was actively encouraged through pricing incentives (€6.50 vs €7.80) and related nudges. The action aims to lower average meal emissions and increase employee uptake of plant-based meals.	Policy: Catering services contract sustainability	Leuven HQ campus restaurant (Club Nomad)	2025–ongoing (baseline Aug 2025; quarterly follow-up).	Lower average CO_2 impact per meal; plant-based sales share increased from ~10% to ~25%, moving toward the contractual 40% target.
	F-gas process emissions reduction (abatement + GEM monitoring)	Imec targets its most material Scope 1 source by reducing fluorinated process-gas emissions (SF_6, NF_6 , C_4F_6, CHF3 , $CH_2F_2CF_6$, C_4F_6, N_2O and CH_3F) at the Leuven fabs. Imec installs process gas abatement, starting with the highest contributors. With these gas abatements, GHG are destroyed before they can enter the atmosphere. The destruction coefficients are obtained through the in-house Gas Emission Monitoring (GEM) program. Extensive Tool OEM involvement is required to makes ure the placement of the gas abatements is optimal and doesn't impact the final product quality.	Policy: Greenhouse Gas Emission Strategy Target: supports Scope 1 process emissions reduction target (50% by 2030 vs 2018 baseline)	Own operations – Leuven fab process tools/chambers; key suppliers/OEMs for abatement	Ongoing; 2024 POCs; scaled actions in 2025; further deployments planned 2026	Reduced Scope 1 process CO_2e; improved measurement accuracy; higher abatement effectiveness and governance over high-GWP gases
	Scale-up of plasma abatement systems (post-POC deployment)	Following proof of concept installations, imec continued to prepare the wider deployment of plasma abatement systems on fab equipment, including prototype development with OEMs and planned additional installations. The action focuses on the careful expansion of abatement where compatible with process quality requirements, while using measurement and verification to ensure performance. It builds a pathway from pilots to structural implementation at the Leuven fabs.	Policy: Greenhouse Gas Emission Strategy Decarbonisation lever: process emission abatement	Own operations – Leuven fab equipment; OEM partners	2024–2026 (POCs in 2024; preparation 2025; additional installations planned 2026)	Increased abatement coverage; additional Scope 1 process CO_2e reductions beyond initial pilots; improved technology readiness and vendor integration
	Activation of gas monitors on process tools (enhanced emissions control)	Imec activated and monitors gas on existing process tools (and includes requirements for new tools where technically feasible) to improve data quality for Scope 1 process emissions. The action supports more accurate tracking of process-gas usage and emissions performance and enables faster detection of deviations. Results are evaluated with greenhouse gas dashboard calculations to support continuous improvement.	Policy: Greenhouse Gas Emission Strategy Measurement & management system strengthening	Own operations – Leuven fab; existing and new process tools; procurement interface	Implemented in 2025; ongoing for new tool purchases	Better emissions measurement quality; enabling factor for targeted reductions and verification of abatement performance
	Heat Transfer Fluid (HTF) / refrigerant emissions project (low-GWP alternatives)	Imec initiated a project to address potential emissions from refrigerant/heat transfer fluid systems (160 systems and growing) used in closed-loop chillers used for the cooling of fab process equipment. Work includes mapping substances and quantities, building a chiller dashboard, and screening alternative low GWP options aligned with EU F gas requirements and anticipated PFAS-related constraints. A proof of concept is planned, alongside tighter monitoring of refills and leaks.	Compliance with EU F-gases and future PFAS constraints; climate mitigation via reduction of refrigerant-related emissions	Own operations – Leuven fab utilities (chillers/HTF systems)	2025–2026 (dashboard and alternative identified 2025; POC and leak/refill monitoring planned 2026)	Reduced risk of high-GWP refrigerant impacts; improved visibility and control of leaks/refills; pathway to lower-GWP substitutions
	IoT monitoring of subfab consumables	Imec launched a project to retrofit fab areas with IoT devices to improve visibility on key consumables such as electricity and water in subfab operations. The initiative covers IoT hardware, communication protocols, and integration into edge servers and a data lake with ICT. A proof of concept ran, and project definition progressed, with the aim of enabling better utility management and identifying efficiency opportunities.	Energy/utility management improvement; enabling action supporting efficiency and emissions reductions	Own operations – Leuven fab subfab utilities; ICT/data infrastructure	2025 POC and definition; continuation dependent on sponsor approval and rollout	Improved metering and data granularity; identification of efficiency levers; enabling basis for future quantified reductions in energy-related emissions

TARGETS E1

Targets on Climate change (ESRS E1)						
Related material topic	**Target name**	**Description**	**How it links to policies and actions related to Climate change**	**Scope**	**Target value**	**Status**
4 GHG emissions & energy consumption	Reach carbon neutrality for Scope 1 & 2 by 2040	Imec has set a long-term objective for achieving carbon neutrality for its operational emissions, covering Scope 1 and Scope 2. The target is framed around reducing CO_2e rather than reducing total energy use, as energy demand is expected to increase due to continued expansion of cleanroom and R&D infrastructure. The approach for neutralizing residual emissions is not yet determined.	Policy: Greenhouse Gas emission strategy and all actions related to material ESG topic GHG emissions & energy consumption Replacement of gas-fired abatements by electric plasma abatements; electrification of heat via water-water heat pumps and site-wide thermal network; maintain 100% renewable electricity; expand PV; assess wind; prepare 150 kV grid connection.	Applies to imec Belgium (Leuven HQ)	Carbon neutrality by 2040	To start from 2026 pending on development of a climate action plan in 2026
	Reach carbon neutrality for Scope 1, 2 and 3 by 2050				Carbon neutrality by 2050	
	Maintain 100% renewable electricity (market-based)	Imec's target is to maintain 100% renewable electricity procurement using the market-based Scope 2 approach. This target is achieved through certified instruments (Guarantees of Origin) and/or own renewable generation. Targets are set and tracked using market-based Scope 2 figures, while both location-based and market-based emissions are reported. Supporting actions include expanding on-site PV and evaluating wind power investments.	Policy: Sustainability, energy and operational policies & management frameworks Green tariffs with bundled Guarantees of Origin; expansion of on-site PV; assessment of wind power projects (on-site/off-site); preparation of 150 kV grid connection (-2029).	Applies to imec Belgium (Leuven HQ)	100% renewable electricity (market-based)	Achieved in 2023; maintained in 2025
	Decrease scope 1 emissions with 65% vs 2014 by 2030 (VOKA framework)	Under the VOKA framework, imec aims to reduce Scope 1 CO_2e emissions by 65% by 2030 compared with a 2014 baseline. The target focuses on gross emissions reductions from direct fuel use and other direct sources, with a shift away from natural gas expected. Key levers include electrification of process-related systems and heat, with gas only used for backup/start-up.	Actions: "Scale-up of plasma abatement systems (post-POC deployment)" & Activation of gas monitors on process tools (enhanced emissions control) Replacement of gas-fired abatements by electric plasma abatements; electrification of heat via water-water heat pumps and site-wide thermal network; natural gas retained only for backup/start-up.	Applies to imec Belgium (Leuven HQ)	-65% CO_2e by 2030 vs 2014	On track imec Belgium (Leuven HQ) Total Gross Scope 1 Emissions= 11.86 kton of CO_2 e
		Using an ESG baseline year of 2018, imec has set a Scope 1 gross reduction target of 50% CO_2e by 2030. The target supports decarbonization while acknowledging that overall energy needs may rise with expanded R&D and cleanroom capacity. Delivery is expected through electrification measures and technology upgrades that reduce direct combustion and other direct emissions sources, with ongoing monitoring through central energy management.	Actions: "Scale-up of plasma abatement systems (post-POC deployment)" & Activation of gas monitors on process tools (enhanced emissions control) Replacement of gas-fired abatements by electric plasma abatements; electrification of heat via water-water heat pumps and site-wide thermal network; monitoring via central Energy Management System (EMS) aligned with ISO 50001 principles.	Applies to imec Belgium (Leuven HQ)	-50% CO_2e by 2030 vs 2018	
	Decrease scope 1 emissions wiht 80% vs 2019 by 2030 (Leuven Climate City Contract)	Under the Leuven Climate City Contract, imec has set a target of an 80% reduction in Scope 1 CO_2e emissions by 2030 compared with the 2019 baseline year. The target is intended to drive deep operational decarbonization, primarily by replacing gas-based systems and expanding electrified alternatives. Natural gas is expected to remain only for limited backup or start-up needs while electrification and abatement upgrades progress.	Actions: "Scale-up of plasma abatement systems (post-POC deployment)" & Activation of gas monitors on process tools (enhanced emissions control) Replacement of gas-fired abatements by electric plasma abatements; electrification of heat via water-water heat pumps and site-wide thermal network; natural gas retained only for backup/start-up.	Applies to imec Belgium (Leuven HQ)	-80% CO_2e by 2030 vs 2019	

POLICIES E2

Policies on Pollution (ESRS E2)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
5 Substances of (very high) concern 13 Health and safety @ imec and its partners	EHS Safety Manual	Defines imec's overarching safety, health and environmental management approach and safety culture, aiming to minimize hazardous chemical use and maximize environmental protection. It raises awareness of responsibilities and behaviors through training and safety campaigns and applies to employees and relevant third parties. It manages risks via hazard identification and controls, and by maintaining accurate chemical inventories and complying with Belgian and European environmental and safety regulations. This policy is also related to ESRS S1 (Own Workforce)	Applies to imec Belgium (Leuven HQ)	EHS Director, CHRO
5 Substances of (very high) concern 5 Water pollution	Process hazard assessment	To comply with environmental and safety regulation, imec conducts a systematic review of processes/equipment and defines mitigating measures. It includes performing safety reviews/assessments (PSR/PSA) and documenting actions to control risks (e.g., chemical, emission, spill, and operational risks). EHS performs and coordinates the assessment, with defined roles for engineering/process owners and review by safety management.	Applies to imec Belgium (Leuven HQ)	EHS Director

ACTIONS E2

Actions on Pollution (ESRS E2)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Pollution**	**Scope**	**Timeframe**	**Expected outcomes**
5 Substances of (very high) concern 6 Water pollution	Chemical lifecycle, approval and inventory management+B4:C5	Imec Leuven rolled out a tightened chemical lifecycle management approach to reduce risks from chemicals including substances of concern (SoC) and SVHC. This included a new chemical database, improved processes for risk assessment and approval of new chemicals, and enhanced inventory management. The new database and working method were implemented in 2025, with a user experience improvement project launched in Q3 2025.	Policy: EHS Safety Manual	Applies to imec Belgium (Leuven HQ)	2025 (database rollout; UX improvement project started Q3 2025)	Better oversight and control of chemical use and inventory; reduced risks related to SoC/SVHC; improved approval and tracking processes
	Labeling procedure	Requirements are set for the labeling of tubings, chemical delivery systems and related hardware to ensure chemical contents and hazards are clearly identified. The procedure specifies when labels are required and how labeling information is maintained during changes or interventions.	Policy: EHS Safety Manual	Applies to imec Belgium (Leuven HQ)	Not applicable	Safe installation and operation, prevents misuse or accidental exposure, and helps ensure compliance with internal EHS rules and legal requirements
	Process hazard assessment	Pollution prevention is implemented through process hazard assessments for new tools and major process changes, including drain selection, by-product risk evaluation, and definition of required engineering controls, such as abatement and monitoring.	Policy: Process hazard assessment	Applies to imec Belgium (Leuven HQ)	Not applicable	Prevents misuse or accidental exposure
5 Substances of (very high) concern 9 Waste creation and its management	Waste and hazardous waste segregation	Robust waste and hazardous waste segregation, labeling and storage, with compliant off-site collection and processing by authorized contractors under ADR (European Agreement concerning the International Carriage of Dangerous Goods by Road) controls and with EHS recordkeeping. This action is also related to ESRS E5 (Resource use and circular economy)	Policies: EHS Safety Manual & Waste management and sorting procedure	Applies to imec Belgium (Leuven HQ)	Not applicable	Able to meet the standards of ADR (European Agreement concerning the International Carriage of Dangerous Goods by Road)
6 Water pollution 7 Own water use	Monitoring for discharge to the Dijle	Controlled industrial wastewater management and monitoring for discharge into surface water through a Vlarem II/permit-aligned measurement program, including accredited sampling, flow monitoring, interpretation of results, and escalation and corrective actions where needed.	Environmental permit	Applies to imec Belgium (Leuven HQ)	Not applicable	Able to meet the standards for discharging the waste water
6 Water pollution	Pollution load removal / permit and discharge limit review	Imec Leuven reviewed environmental permit conditions to obtain an updated site permit with adapted wastewater discharge limits by 2028, supporting pollution load reduction. In 2025, an environmental effects analysis was finalized and presented to stakeholders. The study identified the need for a new biofiltration unit, with design and implementation foreseen for 2026–2027, alongside continued wastewater sampling and trend analysis.	Environmental permit	Applies to imec Belgium (Leuven HQ)	2025 analysis & stakeholder engagement; permit update targeted by 2026; biofiltration design/implementation 2026–2027	Objective to obtain updated environmental permit with adapted discharge limits by 2026
		In 2025, imec implemented water reuse to ensure compliance with a new environmental permit. During this process, NH_3 was identified as a critical discharge parameter for the receiving surface water. The action lowers NH_3 concentration by diverting NH3-rich wastewater streams to the sewer, where municipal biological treatment removes NH3. This prevents deterioration of surface-water quality and supports compliant discharge during reuse implementation.	Supports Masterplan water reuse 2034 implementation while ensuring discharge permit compliance and protecting receiving surface-water quality.	Applies to imec Belgium (Leuven HQ) Will not be implemented in the designs of other locations as this is based on local regulatory discharge levels which are area specific.	Planned for Q4 2027	Able to meet the standards for discharging the waste water
	NO_3 removal waste water	NO_3 was identified as a critical parameter in the prevention of deterioration of the quality of the receiving surface-water as a result of water. This action treats NO3-rich wastewater streams (including reverse osmosis (RO) concentrates from the water recovery plant (WRP) and RO installations in FAB4 and FAB1) using onsite biological treatment. The measure supports permit-compliant discharge and prevents negative impacts on surface waters.	Supports Masterplan water reuse 2034 implementation while ensuring discharge permit compliance and protecting receiving surface-water quality.	Applies to imec Belgium (Leuven HQ) Will not be implemented in the designs of other locations as this is based on local regulatory discharge levels which are area specific.	Planned for Q4 2027	Able to meet the standards for discharging the waste water

ACTIONS E3

Actions on Water (ESRS E3)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Water**	**Scope**	**Timeframe**	**Expected outcomes**
7 Own water use	Test installation reuse fab wastewater for technical installations	A pilot Water Recovery Plant (WRP) was operated in 2025 to test the reuse of FAB wastewater for technical installations. The test results were highly positive, allowing the design parameters of the Water Reuse Masterplan to be refined and successfully re validated. The pilot provides essential evidence on performance and operational robustness before moving toward a full scale implementation.	Masterplan water reuse 2034 – pilot validation of the water recovery plant concept for reuse to technical installations.	Applies to imec Belgium (Leuven HQ)	Implemented in 2025	Efficiency of 67% of the WRP testinstallation without intensive need for cleaning the RO membranes.
7 Own water use	Closed loop project	Construction of the building for the definitive closed-loop installation began in 2025, following completion of a detailed design review. Commissioning of the closed-loop installation is planned for Q2 2026. The project supports site-wide water reuse performance and is designed to avoid increasing overall water consumption despite expanding fab capacity.	Masterplan water reuse 2034 – closed-loop reuse project supporting the site water reuse KPI and avoiding an increase in total water consumption while expanding fab capacity.	Applies to imec Belgium (Leuven HQ), and incorporating the concept in the design of new fabs	2025 (fab3 in service; fab2 conceptual design completed)	Reduced water intake; reduced wastewater discharge impacts; improved control of discharge parameters (fluorides, nitrogen, metals)
6 Water pollution	Water recovery plant	Imec Leuven advanced plans to enlarge the water recovery plant to strengthen recovery and reuse of water and reduce pollution load linked to wastewater discharges. In 2025, a full technical/permitting study was completed, and the permitting process was initiated. The existing pilot installation underwent minor upgrades. Progress is tracked through permitting and project milestones, corroborated by the monitoring of key wastewater parameters.	Masterplan water reuse 2034 – infrastructure project supporting the site water reuse KPI and avoiding an increase in total water consumption while expanding fab capacity.	Applies to imec Belgium (Leuven HQ), and incorporating the concept in the design of new fabs	The water recovery plant is planned to be operational by Q4 2027. Detailed engineering is scheduled to start in Q2 2026.	Increased water recovery and reuse capacity; reduced pollution load associated with wastewater discharges
7 Own water use	Testing to reuse water FAB on HPW	Permeate from the water recovery plant is intended mainly for technical installations, but winter periods reduce cooling tower demand. Therefore, additional testing is planned to evaluate reuse of this water in the HPW plant. The action focuses on assessing impacts and determining whether TOC removal is required before routing permeate to HPW, ensuring safe and compliant reuse.	Masterplan water reuse 2034 – assess additional reuse applications (HPW), incl. TOC risk evaluation and required treatment.	Applies to imec Belgium (Leuven HQ), and incorporating the concept into the design of new fabs	Planned for Q4 2027	KPI water reuse of 50% togethers with the other water reuse project. No increase in water consumption including building a new fab.
	Reuse RO concentrate on exhaust scrubbers	An option under consideration in the Masterplan was to reuse reverse osmosis (RO) concentrate in acid and caustic exhaust scrubbers. After evaluation, the option was abandoned in 2025 because using RO concentrate could negatively affect scrubber removal efficiency. As a result, the action was not implemented further, and no additional resources were allocated beyond the assessment and decision phase	Masterplan water reuse 2034 – option assessed; not pursued due to potential negative impact on scrubber efficiency.	Applies to imec Belgium (Leuven HQ)	Closed in 2025	Not applicable

POLICIES E5

Policies on Resource use and circular economy (ESRS E5)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
8 Incoming resources	Sustainability Checklist for cleanroom tool purchases	For cleanroom tool purchases, imec applies a Sustainability Checklist aligned with SEMI S23 to compare suppliers and drive improved environmental performance. Suppliers provide evidence-based answers and a self-score (0–4, or not applicable) on utility/resource reporting, tool monitoring and SmartFab data availability, embodied carbon reduction, circularity (repair, recycled materials, reduced material use), idle-mode features, consumables reuse/recycling options, and PFAS identification and mitigation.	Cleanroom tool procurement and supplier assessment (upstream).	Procurement
9 Waste creation and its management	Waste management and sorting procedure	Imec manages waste via a formal waste management and sorting procedure aligned with VLAREMA guidelines (updated in 2023 and published on the intranet). It defines how to separate, sort and collect waste safely and legally; employees can contact EHS for questions. Warehouse SOPs/work instructions support reuse and take-back (e.g., pallets, chemical canisters). Warehouse waste is sorted at source (cardboard, plastics) with EHS coordination.	Everyone on imec premises for waste sorting/collection; warehouse operations for reusable logistics items and warehouse waste streams.	EHS
	Dangerous Goods Logistics Process Procedure	Procedure to govern the safe and compliant handling and transport of empty canisters of used chemicals.	Applies to materials upon reception and the management of containers during disposal/shipping.	EHS

ACTIONS E5

Actions on Resource use and circular economy (ESRS E5)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Resource use and circular economy**	**Scope**	**Timeframe**	**Expected outcomes**
8 Incoming resources	Smart Workplace renovations – circular material choices	Under the Smart Workplace renovation program, circular design principles are applied through material selection in refurbishment projects. Examples include acoustic wall solutions made with recycled PET felt and fully recyclable raised floors. The approach is intended to be rolled out across additional buildings (e.g., Innovation Cradle, imec 8, imec 6), embedding circularity requirements into renovation specifications and procurement decisions.	Circular procurement/design in renovations; increase recyclability and reduce virgin materials	Applies to imec Belgium (Leuven); suppliers/ contractors	2024–2027+	Reduce virgin material use; increase recyclability; embed circular design in renovations
	Recycled glass façade exploration for future FAB4 cleanroom	In preparation for a future FAB4 cleanroom project, feasibility work is being conducted to explore using recycled glass as façade material. The goal is to integrate circular material choices into facility design decisions, subject to technical and performance requirements. This early-stage assessment supports future procurement and design specifications that may reduce reliance on virgin raw materials.	Policy: Sustainability Checklist for cleanroom tool purchases Circular material selection in new builds; reduce virgin raw material inputs	Applies to imec Belgium (Leuven); construction supply chain	2025–2028 (indicative)	Reduce virgin raw material use and associated impacts (subject to feasibility)
	Logistics consolidation via 3PL; outbound packaging discipline	Logistics operations use third-party logistics consolidation to combine inbound deliveries before transport to the Leuven site, reducing fragmented shipments and improving transport efficiency. In addition, outbound packaging discipline is applied to minimize packaging material use and avoid reshipments that create additional waste and emissions. The action targets both transport optimization and packaging reduction across inbound and outbound logistics flows.	Reduce logistics impacts; minimise packaging and transport inefficiencies	Applies to imec Belgium (Leuven); Value chain (3PL/ couriers); inbound/outbound flows	Ongoing	Reduce transport inefficiencies; reduce packaging material use; avoid reshipments and related waste
9 Waste creation and its management	Reuse of timber from imec 6 site development ("Green Hart" trees)	Timber from trees removed for the imec 6 development is recovered and processed into usable planks, to be stored and later transformed into custom furniture for imec 6 and potentially other Leuven buildings. The action is implemented in collaboration with Materialenbank Leuven, supporting local circular material loops and reducing disposal of biogenic materials from site works.	Circularity and waste prevention in facilities projects; reduce virgin material demand	Applies to imec Belgium (Leuven); collaboration with Materialenbank Leuven	2024–2029 (indicative)	Avoid wood waste; preserve local material value; reduce virgin materials and transport impacts
	Reuse/repurpose of depreciated furniture & disassembled building materials	Depreciated office furniture and materials recovered during building disassembly (e.g., plasterboard walls, tiles, carpet tiles, insulation, cabling, ducts) are redirected for reuse rather than disposal. Items are donated to schools, refugee centers and social organizations, extending product and material lifetimes. This supports waste prevention, reduces demand for new materials, and creates social co-benefits through community reuse.	Waste prevention and circular resource use; social value creation through reuse	Applies to imec Belgium (Leuven); downstream beneficiaries (schools, refugee centers, social organizations); primarily Leuven region	Ongoing	Prevent waste; extend lifetimes; reduce need for new materials; social co-benefits
	Reduction of single-use paper cups (pilot)	A pilot was implemented in 2025 at the Leuven site to test options to significantly reduce or eliminate single-use paper cups. The pilot aims to compare alternative options to allow an informed decision for the best solution and roll-out approach. The action focuses on reducing single-use waste generated in daily operations and improving resource efficiency in workplace consumption habits.	Waste avoidance in workplace operations; reduction of single-use materials	Applies to imec Belgium (Leuven); employees/onsite users	Pilot in 2025; roll-out TBD	Reduce single-use waste and associated resource use
	Leasing of IT equipment with take-back	IT equipment, including employee laptops, is leased with mandatory return to the leasing company at end of use. This take-back model supports controlled collection, enabling reuse and refurbishment where feasible and reducing e-waste generation. By shifting from ownership to leasing with return obligations, the action helps extend device lifespans and lowers demand for manufacturing new devices through improved asset management.	Circular IT asset management; e-waste reduction and life extension	Own operations (IT assets) + leasing provider take-back loop; employees as users	Ongoing	Reduce e-waste; support reuse/ refurbishment; lower demand for new devices
	Pallet pooling & reusable packaging loops	Operational logistics practices include pallet pooling to extend pallet lifespan and reduce one-way packaging, with segregation of reusable versus damaged pallets and recovery routing. Return loops are maintained for Intermediate Bulk Containers (IBCs), drums and canisters through controlled storage, labeling and return documentation, enabling supplier take-back and reuse. Inbound packaging separation at receipt (e.g., cardboard and plastic film) is improved to increase recycling performance.	Policy: Waste management and sorting procedure Packaging waste prevention and reuse; improve logistics circularity	Applies to imec Belgium (Leuven); upstream suppliers; inbound/internal/outbound flows;	Ongoing	Reduce one-way packaging; increase reuse/recyclability; reduce waste in logistics flows
	Reverse logistics	Reverse logistics is used to prevent unnecessary disposal by routing items through vendor returns and repair/warranty channels where applicable. The action also focuses on improving spare parts handling so components can be retained, reused, or repaired rather than discarded prematurely. By strengthening return-and-repair pathways within logistics flows and supplier/service-provider interactions, the initiative supports longer product and component lifetimes and reduced waste generation.	Policy: Waste management and sorting procedure Waste avoidance through repair/return; extend product/component lifetimes	Own operations + suppliers/ service providers; logistics flows	Ongoing	Avoid premature disposal; extend product/component lifetimes; reduce waste
	Silicon wafer scrap recovery (melting/ reprocessing)	Silicon wafer scrap generated in R&D and low-volume production activities is routed to a downstream recovery partner for melting and reprocessing. The initiative aims to increase material recovery and reduce disposal by returning silicon to usable input streams . Progress is tracked through internal waste registers to support operational control and oversight of material flows and recovery routing.	Material recovery and waste reduction; circularity in process materials	Own operations (R&D/ low-volume production) + downstream recovery partner	Ongoing	Increase material recovery; reduce waste; reduce need for virgin silicon inputs
	Food waste measurement & reduction programme	Implementation of the AI system to measure and analyze food waste in the kitchen and parts of banqueting, covering cooking errors, overproduction, trimmings and plate waste. The program builds a baseline and then develops targeted action plans (e.g., reducing bread overproduction, improving plate-waste communication, introducing doggy bags and better waste categorization) with quarterly follow-up.	Policy: Catering services contract sustainability KPIs (Leuven HQ) KPIs: towards zero waste/food waste reduction; resource efficiency; supports environmental objectives and cost reduction.	Applies to imec Belgium (Leuven); campus kitchen	Measurement started 2025/2026; action plans 2026–ongoing.	Baseline and continuous monitoring; reduction in food waste (e.g., grams per plate/cover); input for quarterly action plans; long-term ambition: –50% by 2030 (as included in the contract).
	Waste Reduction Initiative	Introduction of circular waste management practices and recycling training. The action aims to improve waste segregation, increase recycling and reduce residual waste through employee engagement and coordination with waste contractors. By embedding circularity principles in operations, it seeks to decrease disposal volumes and support more resource-efficient practices.	Policy: Waste management and sorting procedure Supports Resource Efficiency and Circular Economy Policy.	Own operations – all production sites; employees and waste contractors.	2024–2025	30% reduction of non-recyclable waste sent to landfill.

POLICIES E5

Policies on Own workforce (ESRS S1)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
8 Incoming resources	Recruitment & Selection Process B4:E28	Formal recruitment process for payroll/postdoc vacancies and flex force requests. Phases: preparation, screening, interview, offer/onboarding. Approvals (BC & VP). Uses e-recruiting tool. Internal vs external candidate steps. Follow-up effectiveness questionnaire after 6 months.	Applies to all imec entities, including payroll and extended workforce (consultants, industrial residents, students, postgraduates, guests).	HR Director, CHRO
	Referral policy BE US	Employee referral program supporting recruitment for imec payroll employees and certain consultants/contractors (voucher variant). Sets referral bonus amounts (€1,500/€2,500 gross depending on role profile) and payment conditions (paid when referral starts and referrer still employed). Defines eligibility exclusions (e.g., HR leadership/TA, hiring manager) and candidate conditions (e.g., no imec contract in last 2 years).	Applies to imec payroll employees and consultants/ contractors.	HR Director, CHRO
	Internal Mobility policy International	Defines internal mobility across imec International, covering vertical/horizontal moves and student-to-payroll transitions. Aims to activate internal talent and improve transparency and fairness in moves, with a target to fill 30% of vacancies via internal candidates and students. Describes posting rules, process guidance, and responsibilities for employees and managers, including principles for compensation incentives and cross-country moves.	Applies to imec International (all locations); covers employees (and student transitions to payroll).	HR Director, CHRO
14 Talent attraction & retention	Smart Workplace	Provides a roadmap for managing office and campus work environments using Activity-Based Working principles. Aims to meet evolving workforce expectations while supporting sustainability ambitions and hybrid work through redesigned settings such as collaboration zones, quiet zones and call spaces, plus clean-desk practices. Clarifies the role of managers in change adoption and continuous improvement. Informed by the Future of Work survey and ongoing evaluations of redesign projects capturing employee preferences and concerns. This policy is also related to ESRS E1 (Climate change) and ESRS S2 (Workers in the value chain)	Applies to all imec entities and imec employees, including payroll and extended workforce (consultants, industrial residents, students, postgraduates, guests); focuses on office/campus work environment.	HR Director, CHRO
15 Talent development & training @ imec and its partners	The Learning Plan	The plan includes: •The imec.academy training offer, which is open to all employees, tailored to specific strategic themes or target groups, and communicated internally through different channels. Themes include cross-team collaboration, vitality, and diversity and inclusion, while target groups include new employees, PhD students, and people managers. Some of the trainings in the imec.academy offer can also be followed as a team to improve overall effectiveness in achieving shared objectives. •Specific learning tracks, curriculums and certificates to increase the time2competence of specific target audiences (e.g., people managers or first line support agents), to address specific risks (e.g., safety) or to increase specific knowledge (e.g., knowledge to handle tools in the cleanroom).	Applies to all imec entities and imec employees, including payroll and extended workforce (consultants, industrial residents, students, postgraduates, guests).	HR Director, CHRO
	Performance & Talent Enablement (PTE) framework	1.Align goals: the intention is to ensure that everyone knows what is expected of them and manage all efforts to reach team, unit, and imec goals. 2.Support growth through ongoing feedback, professional development and fact-based talent decisions for everyone. 3.Reward contributions and talent by ensuring that all imec employees feel rewarded and recognized through their contributions.	Applies to imec group payroll employees.	HR Director, CHRO
14 Talent attraction & retention	Extended workforce	Procedure to register and onboard extended workforce for access to premises/systems. Defines categories (assignee, contractor, flex forces, academic staff) and intake routes (extended workforce request, e-recruitment, contractor portal). Emphasises compliance (work permits/visa, export and IP issues). Third-party refs: compliance with local state/federal laws; visa/work permit requirements; export/IP considerations.	Applies to imec Belgium for non-payroll populations on premises; includes contractors (premises access only/no imec account) and other extended workforce with HR registration.	HR Manager, CHRO
2 GHG emissions & energy consumption 6 Climate change adaptation 10 Work-life balance	Productive and healthy Hybrid Working Framework	Defines a corporate framework for hybrid working, balancing productivity, collaboration and employee flexibility. Sets expectations for team agreements, remote work practices and working location rules, and integrates right to disconnect guidance. Establishes a default guideline of up to two remote days per week, with no full-time remote arrangement, and includes boundaries for working from abroad (notably up to six weeks within another EU country for BE and NL). Updated in November 2023 to include disconnection principles. This policy is also related to ESRS E1 (Climate change).	Applies to all imec entities, including payroll and and extended workforce (consultants, industrial residents, students, postgraduates, guests).; subcontractors follow their employer's policy.	HR Manager, CHRO
10 Work-life balance 12 Economic & social working conditions	Work Regulations IMEC vzw BE	Sets rules on working time arrangements and reporting deviations to HR, including right to disconnect modalities via the hybrid working policy. Covers wage administration, payslips, complaint process, accident-at-work references, and limited on-site control measures for safety/theft prevention. Includes employee obligations on loyalty, confidentiality and data protection. Updated with shift allowances, reintegration references and governance updates after social elections.	Applies to imec Belgium payroll employees.	HR VP, CHRO

POLICIES E5

Policies on Own workforce (ESRS S1)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
10 Work-life balance 11 Diversity - Equity - Inclusion (DE&I) 12 Economic & social working conditions	Employee Handbook NL	Describes employment provisions for imec the Netherlands, focusing on benefits and insurances. Explains mandatory health insurance context, option to join the collective scheme (CZ-Groep), employer-provided WIA-gap and WIA-surplus insurance, accident insurance, and survivor payment obligations plus supplement. Also includes selected workplace rules such as eligibility and use of mobile phones by role and manager approval.	Applies to imec the Netherlands payroll employees.	HR Director, CHRO
	Employee Handbook UK	Provides non-contractual guidance on UK employment terms, workplace expectations and conduct. Covers onboarding, flexibility, pay and HMRC processes, equal opportunity and non-discrimination, and security measures including right of search with safeguards. References data protection, reporting of fraud/bribery and whistleblowing routes, media restrictions, and return of company property on exit. Issued for the first time during the period.	Applies to imec Cambridge UK Limited payroll employees.	Regional Managing Director imec UK, CHRO
	US Employee Handbook	Sets expectations for fair and safe treatment at work, including equal employment opportunity and anti-harassment provisions. Defines reporting channels, investigation approach and non-retaliation protections. Covers reasonable accommodations under disability and pregnancy frameworks, as well as religious accommodation. Includes workplace violence prevention and reporting requirements. References key external legal frameworks and enforcement bodies and lists relevant state agencies to support compliance across US operations.	Applies to imec United States employees (as defined in handbook).	HR Manager, CHRO
10 Work-life balance	UK Family Friendly policy	Explains the company approach and statutory-based rights for UK family-friendly leave and pay. Covers maternity, adoption, paternity (including enhanced paternity), shared parental leave and SPLIT days, carer's leave, parental leave, bereavement leave, miscarriage and stillbirth, and time off for dependants. Clarifies terms during leave (benefits, pension, annual leave) and redundancy protections. Invites employee feedback and signposts external support resources.	Applies to UK employees who meet eligibility requirements for the relevant leave/pay.	HR Director, CHRO
	Sabbatical Leave NL	Defines unpaid sabbatical leave up to six months for imec the Netherlands payroll employees to enable longer breaks when vacation is insufficient. Sets eligibility requirements including minimum service and limits on frequency and total sabbatical use. Requires approval based on operational feasibility, with a defined route through department leadership, HR and the dutch management team. Allows management discretion to approve exceptions without creating precedent for future requests.	Applies to imec the Netherlands payroll employees.	Imec NL management team
10 Work-life balance 13 Health and safety @ imec and its partners	Return to work / Long-term illness re-integration ("Return policy")	Supports employees absent for at least one month due to illness or accident to return sustainably to work. Describes an informal, cooperative approach that complements statutory reintegration, with proactive contact, tailored planning and focus on capabilities. Considers adjustments and possible return to same, similar or different roles, or support outside the organisation if needed. Defines shared responsibilities among employee, manager, HR, EHS and representatives, and references external support via AG Insurance and Oh My People.	Applies to all employees absent continuously for ≥1 month due to illness or accident (informal policy). Formal statutory reintegration applies to same group except where absence is due to an accident at work or occupational disease.	EHS Director, CHRO
12 Economic & social working conditions	Total Rewards policy BE / Total Rewards policy NL	Explains the organisation's total rewards approach and how base pay evolves over time. Describes salary ranges, governance and the benchmarking method used to align compensation with market practice and internal fairness. Supports transparent and consistent pay decisions and helps underpin fair pay governance for payroll employees in Belgium and the Netherlands. Includes country versions and translations to enable consistent application across both entities.	Applies to imec Belgium and imec the Netherlands payroll employees.	HR Director, CHRO
	Job Framework BE / Career Management / Job Framework NL	Provides a structured framework of roles, levels and job families for Belgium and the Netherlands, distinguishing management and individual contributor career paths. Defines objective criteria for grading and role expectations to support consistent decisions across recruitment, performance, development and training. Serves as a foundation for talent enablement and for aligning compensation and progression with job level. Available in translated form to support cross-country consistency.	Applies to Belgium and the Netherlands payroll employees.	HR Director, CHRO
	Flex Premium policy	Sets the compensation approach for employees in eligible roles where additional flexibility is expected in Belgium. Defines premium types and rules for shift work, weekend continuity, on-duty fixed compensation, overtime, on-call work, work on public holidays, and training time. Specifies that arrangements are part of social dialogue and discussed in the Works Council. Effective from 01/06/2023 and supersedes prior agreements referenced in earlier documentation.	Applies to imec Belgium. Applies to employees in roles where additional flexibility is expected (defined eligibility/level limits in document).	HR VP, CHRO
	Collectieve bonus (CLA90) BE	Describes the Belgian CLa 90 results-based collective bonus scheme as an annual, non-recurring bonus linked to predefined company KPIs. Explains eligibility criteria, proration based on worked hours, and payment timing (typically March). Clarifies how targets are set and how outcomes determine payout amounts within the CLA 90 framework. Updated for 2025 to reflect the current KPI set and scheme parameters applicable to employees in scope.	Applies to imec Belgium payroll and interim employees.	HR VP, CHRO
	Insurances and pension BE	Outlines Belgium-based employee insurance and pension coverage effective from the start date, including hospitalization insurance, disability and death coverage, and a pension cash balance plan. Explains premium responsibility (generally paid by imec unless specified) and administration arrangements through Vanbreda and AG tools, including access to statements. Clarifies who is covered, including specific inclusion of PhD FWO scholars for hospitalization insurance, and references external administrators supporting delivery.	Applies to imec Belgium payroll employees (plus PhD FWO scholars full-time on an imec topic for hospitalization insurance).	HR VP, CHRO
	Pension and Insurances NL	Explains pension and insurance arrangements for NL payroll employees, distinguishing provisions for employees starting before versus on/after 1 January 2026. Describes pension plan features, survivor's pension, ANW shortfall insurance, and disability-related insurances including WGA gap and WIA excess, plus continuation of pension during disability. Identifies BeFrank as provider and references relevant statutory context.	Applies to imec the Netherlands payroll employees. Distinguishes employees starting before vs. on/after 1 Jan 2026.	HR Director, CHRO

ACTIONS S1

Actions on Own workforce (ESRS S1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Own workforce**	**Scope**	**Timeframe**	**Expected outcomes**
14 Talent attraction & retention	High Volume Recruitment plan	Recruitment action plan built around five building blocks: strengthening the influx of candidates via employer branding, sourcing and referrals; improving candidate experience and shortening selection cycles; positioning total rewards; promoting internal mobility; and future-proofing recruitment to bridge skills gaps. The plan supports hiring managers with clearer processes and better selection readiness, reducing vacancy and capability risks across priority roles.	Policies: Recruitment & Selection process, Referral policy & Total rewards policy, Internal mobility policy	Applies to all units within imec; HR/recruitment; hiring managers; candidates; relevant labour markets	Implemented / ongoing	Improved pipeline and time-to-hire; better candidate experience; reduced vacancy risk; improved retention via mobility
	Talent Inspiration Guide	Practical toolkit of "talent actions" supporting performance, development and employability, such as stretch assignments, development plans, upskilling/reskilling, networking, internal mobility exploration, micro-experiments and job shadowing. It also points to feedback and wellbeing-related actions. The guide helps managers and employees identify concrete next steps and improves consistency in development planning. By making options visible and easy to apply, it increases uptake of learning and mobility opportunities. This action is also related to ESRS S2 (Workers in the value chain).	Policy: Performance & Talent Enablement (PTE) framework, Wellbeing framework	Applies to all units within imec; employees and people managers	Implemented / ongoing	Increased awareness and uptake of learning; stronger development actions; improved engagement
	PhD program (inflow/ at-imec/outflow initiatives)	Program improving the PhD and intern experience through targeted inflow and alumni actions, supervisor support, and better data. Initiatives include Student Excellence Days, a PhD alumni event pilot and alumni network, a Student Center, "Train the supervisor", pulse surveys to track engagement, exit analysis, and recruitment and HR dashboard improvements. Together these actions strengthen the early-career pipeline, improve supervision quality, and support retention and conversion of PhD talent. This action is also related to ESRS S2 (Workers in the value chain).	Policy: Recruitment & Selection process Action: "Learning Matters" platform & learning support NanoIC KPI	Applies to all units within imec; talent pipeline; PhDs/ interns; universities; alumni;	Ongoing in 2025; further roll-out in 2026 In 2023 561 PhD applications. After the first NanoIC campaign in 2024, 960 PhD applications. After the second NanoIC campaign in 2025, 1681 PhD applications	Number of imec PhD; PhD-to-payroll conversion rate; early careers pipeline; research talent development
	Student Excellence Days	Annual outreach and employer-branding events designed to increase awareness and attractiveness among students and top universities. Delivered as part of the PhD and intern inflow strategy, the initiative creates direct engagement opportunities and supports a higher-quality applicant pipeline. It is used to strengthen relationships with academic partners and position imec's research opportunities. By improving early-career visibility, it supports long-term talent acquisition and conversion goals. This action is also related to ESRS S2 (Workers in the value chain).	Action: PhD Program NanoIC KPI	Applies to all units within imec; Value chain/talent pipeline; universities/ students; recruitment stakeholders	Organized each year	Number of imec PhD; conversion rate; early careers pipeline; employer branding
	NanoIC School	HR contributes to NanoIC education and skills goals, supporting inflow of PhD students and expanding semiconductor expert courses. The first Nano IC school, NanoIC European Winter School on Patterning, supported by HR hosted 150 participants across Europe and recorded content is available via imec academy as a training package. This supports capability building for the European semiconductor ecosystem and internal excellence through structured learning pathways. This action is also related to ESRS S2 (Workers in the value chain).	Action: PhD Program NanoIC KPI	Applies to all units within imec; ecosystem-facing training participants (academia/industry)	2025 (first Nano IC school)	Expanded skills pipeline, stronger expertise development, broader access to training materials
	NanoIC-related student tracking	Tracking and visibility mechanisms to support students working on NanoIC-related topics, including web filters and tracking mechanisms referenced in student experience improvements. The action aims to make opportunities easier to find, improve oversight of the student population and strengthen engagement with targeted talent pools. Better tracking supports recruitment planning and more effective communications to students and supervisors. It also improves internal reporting on pipeline effectiveness in NanoIC-related domains. This action is also related to ESRS S2 (Workers in the value chain).	Action: PhD Program NanoIC KPI	Applies to all units within imec; student/ PhD population; HR data stakeholders	Implemented / ongoing + improvements	Better visibility of NanoIC opportunities; stronger pipeline management
14 Talent attraction & retention **15 Talent development & training @ imec and its partners**	New applicant tracking system (ATS) preparation	Imec is preparing a new applicant tracking system to support fast, scalable recruitment and to strengthen process quality and consistency. The ATS is intended to reduce operational pressure from high vacancy volumes and intensive screening/ interview workloads. It will support a standardized, step-by-step recruitment and selection approach and is linked to broader improvements in candidate experience and recruitment operations.	Policy: Recruitment & Selection process	Applies to all units within imec; recruitment operations	Prepared in 2025; related site redesign planned 2026	More efficient recruitment workflow, improved time-to-fill and candidate experience, better reporting
	Renewed onboarding program	Imec renewed onboarding to improve time-to-competence, scalability and standardization. A central SharePoint information environment is operational, onboarding practices across countries have been aligned, and Belgium induction is centralized twice per month. The Discover imec Day is being enhanced to better explain the R&D matrix organization and tools. A renewed mentor-buddy approach provides practical, compliant support.	Policy: Recruitment & Selection process	Applies to all units within imec; New hires across countries; Belgium induction specifically referenced	Implemented/advanced in 2025	Faster ramp-up, consistent onboarding experience globally, improved retention and engagement

ACTIONS S1

Actions on Own workforce (ESRS S1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Own workforce**	**Scope**	**Timeframe**	**Expected outcomes**
15 Talent development & training @ imec and its partners	Learning Matters platform & learning support	Internal learning portal that positions learning as a strategic lever and guides employees and managers to find and request training through imec.academy. It provides an overview of learning formats and practical tools, explains why learning matters, and supports better planning of development. By improving navigation and clarity, the platform encourages proactive upskilling and more consistent use of available learning resources across the organization.	Target: 60 hr learning per year	Applies to all units within imec; employees; HR/talent development; managers	Implemented / ongoing	Increased awareness and uptake of learning opportunities; better alignment of learning to needs
	2025 Learning Week and expanded e-learning	The 2025 Learning Week led to 763 registrations across workshops and a keynote, using daily themes and online/onsite "1-hour teaser" sessions to encourage participation in development programs and use of Coursera licenses. New e-learning modules on sustainability, AI, emerging technology domains, and safety were rolled out in 2025. This served to broaden accessible training and strengthen skills that are relevant to strategy and operations.	Action: "Learning Matters" platform & learning support Target: 60 hr learning per year	Applies to all units within imec; employees	Recurring/periodic (yearly)	Increased participation and inspiration; broader skills exposure; improved development engagement
	Coursera partnership	Partnership providing access to a large catalogue of online courses (5,000+), with licences prioritised for payroll employees with a defined learning need and manager approval. Access is granted in rolling six-month windows; usage is monitored by the academy and licences can be nudged or reallocated if inactive. The partnership, extended to end-2026, supports scalable upskilling and reskilling across roles.	Action: "Learning Matters" platform & learning support Target: 60 hr learning per year	Applies to all units within imec; employees; delivered via external platform (Coursera)	2024 pilot; extended to end-2026; rolling 6-month licences	Increased access to learning; improved skills development; higher completion and engagement
	Feedback action & training ("feedback with impact")	Set of recurring trainings and team interventions designed to strengthen the quality and consistency of feedback. It includes sessions on giving and receiving feedback, team trainings to build shared feedback habits, and facilitated team coaching or feedback sessions. Employees can also request feedback linked to goals in imec talent tools. By building feedback capability, the action supports psychological safety and stronger performance and development conversations.	Policy: Performance & Talent Enablement (PTE) framework	Applies to all units within imec; employees and teams; people managers	Implemented / ongoing	Stronger feedback culture; improved development; improved team effectiveness and performance
	Team trainings (process via imec.academy + Manager Center)	Structured process enabling managers to organise tailored team trainings to improve effectiveness against shared objectives. The flow covers intake, matchmaking to the right offer, scheduling and logistics, delivery, and post-session follow-up and evaluation. Departments fund the trainings, which can address skills, collaboration, psychological safety and ways of working. The action helps teams build a shared language and translate learning into concrete behavioural and process improvements.	Action: "Learning Matters" platform & learning support	Applies to all units within imec; teams; people managers	Implemented / ongoing	Tailored skills; stronger psychological safety; improved follow-up; better team performance
	Management development	People manager development programme aligned to mission, values and goals, combining onboarding (People Manager Essentials), a 1.5-year manager track for new managers, mentoring and coaching, deep-dive curricula, team development tracks, and a leadership community. The approach builds core people-management skills and consistency across the organization. It strengthens leadership capability to support engagement, retention and effective team delivery, and creates a community for ongoing practice sharing.	Action: "Learning Matters" platform & learning support	Applies to all units within imec; people managers (primary), teams (indirect)	Implemented / ongoing Over 200 managers (236) have completed the track since the start.	Stronger leadership practices; improved engagement/retention; better team effectiveness
	AC/DC at imec (Assessment & Development Centers)	Assessment and Development Centers for candidates or employees in specific roles using simulations observed by an external assessor, producing feedback and recommendations. The results inform selection decisions and individual development plans with hiring managers, supporting fairer evaluation and targeted capability building. Used notably in people manager development, AC/DC strengthens role fit and succession planning and can reduce bias by using structured, observable criteria.	Action: Management development	Applies to all units within imec (Belgium focus); employees/candidates; people managers;	Implemented / ongoing	Better role fit; fairer selection; targeted development plans; stronger succession pipeline
	Coaching tracks (individual & team coaching)	Process to request and organise coaching for professional growth, covering both individual coaching (goal-focused dialogue) and team coaching (collaboration and effectiveness). Coaching is delivered by external coaches and is positioned within broader team development tracks to reinforce follow-through and sustainable impact. The approach supports behaviour change, self-awareness and improved working relationships, and helps teams translate insights into concrete actions that improve performance and wellbeing.	Action: Management development	Applies to all units within imec; employees/teams; people managers; external coaches	Implemented / ongoing	Improved self-awareness; improved collaboration; stronger team effectiveness; professional growth
	Extended reality (xR) cleanroom training pilot	Imec piloted extended reality (xR) cleanroom training to scale fab learning while reducing dependency on scarce in-person trainers and physical cleanroom capacity. The pilot is expected to train up to 200 operators per year at scale. XR-based learning is positioned to become a central element of fab workforce development, supporting faster time-to-competence and consistent, repeatable training experiences in cleanroom contexts.	Action: Cleanroom training	Applies to all units within imec; Fab operators and cleanroom workforce	Pilot in 2025	Scalable training capacity, faster time-to-competence, reduced training bottlenecks
	Learning dashboard and certifications management	In 2025, imec launched a "Learning" dashboard. Highlights included 1,300 training sessions over the past 12 months, as well as an eNPS of 46, and 107k training hours, with operational excellence as a top theme. The dashboard also shows how imec manages 124 certifications linked to access to information, venues or tools. These systems provide data about learning delivery, employee sentiment on training, and compliance-critical certifications.	Action: "Learning Matters" platform & learning support	Applies to all units within imec	Dashboard launched 2025	Higher transparency on learning, better certification governance, improved training experience

ACTIONS S1

Actions on Own workforce (ESRS S1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Own workforce**	**Scope**	**Timeframe**	**Expected outcomes**
10 Work-life balance	Child day care support (priority access)	imec supports employees' work-life balance in Leuven by offering priority access arrangements at a nearby daycare center, subject to available capacity. This benefit aims to reduce barriers for working parents and facilitate reliable childcare during working hours. Access is managed through external provider capacity, and is targeted at eligible imec employees in Belgium, helping them better combine family responsibilities with work demands.	Policy: Productive and healthy Hybrid Working Framework	Applies to imec Belgium	Implemented / ongoing	Reduced childcare-related stress; improved attendance and return-to-work continuity; improved retention for parents
	On-site ironing service (via Ferm huishoudhulp; paid with service vouchers)	On-site ironing support helps eligible employees reduce domestic workload by offering a convenient drop-off and pick-up point at imec. The service is provided by Ferm huishoudhulp and paid via Pluxee service vouchers (paper or electronic). Access is requested by employees, and the service follows a defined schedule, with pauses during the Christmas closure.	Policy: Productive and healthy Hybrid Working Framework	Applies to imec Belgium	Implemented / Ongoing (with service schedule; pauses during Christmas closure)	Reduced domestic workload/time burden; improved work-life balance and recovery time; increased employee satisfaction
	Shift planning redesign and flexible scheduling pilots	In 2025, imec redesigned shift planning, evolving toward team-based flexible scheduling balancing autonomy with coverage requirements. Pilots in Fab Operations and Fab Engineering were extended to enable evaluation, and tool vendor selection is ongoing. The initiative considers planning rules, reward structures and vacation policies. Clear and consistent communication is emphasized to reinforce the narrative behind flexibility and coverage needs.	Policies: Work Regulations IMEC vzw BE, Flex Premium policy	FAB Operations and Fab Engineering (shift workers)	2025 pilots extended; vendor selection ongoing	Improved flexibility and coverage, better scheduling fairness, more sustainable shift work model
	More flexible parental leave options	Discussions on more flexible parental leave options progressed further in 2025. These have since been made available for eligible employees. The initiative aims to improve work-life balance by offering enhanced flexibility for employees with family responsibilities.	Policies: Work Regulations IMEC vzw BE	Own workforce (eligible employees)	Completed in 2025, now available	Improved support for parents/caregivers, stronger retention and wellbeing
10 Work-life balance	Seniority leave benefit	imec provides additional paid seniority leave to eligible Belgian payroll employees, increasing with tenure and intended to support recovery and long-term sustainable employability. The leave can help employees maintain wellbeing over longer careers and strengthen retention. Rules include tenure thresholds, prorating for part-time work, and the ability to carry forward leave within defined conditions in the applicable policy framework.	Policies: Work Regulations IMEC vzw BE	Applies to imec Belgium	Implemented / ongoing	Improved work-life balance and recovery; higher satisfaction; strengthened long-term retention
	Year-end bonus conversion into extra vacation days ("Buy time off")	imec offers employees the option to convert part of their gross year-end bonus into extra paid leave days within defined policy limits. This provides additional flexibility and recovery time, supporting work-life balance and sustainable employability. The arrangement includes clear annual caps (including enhanced limits for older employees where applicable) and is managed through internal HR processes for requesting, approving, and recording the additional leave.	Policies: Work Regulations IMEC vzw BE	Applies to imec Belgium	Implemented / ongoing (annual conversion option)	Increased flexibility and time for rest; reduced burnout risk; improved retention and engagement
13 Health and safety @ imec and its partners		imec monitors employee experience on workload, flexibility, and work-life balance through connected.minds surveys and pulse checks. The results are used to identify trends, prioritize interventions, and inform continuous improvements in people practices. Monitoring also supports follow-up by HR and managers to address emerging issues. The approach helps imec evaluate whether actions and benefits effectively support employee wellbeing and experience.	Wellbeing framework	Applies to all units within imec	Recurring / periodic	Better insight into workload and flexibility issues; earlier detection of risks; targeted improvements; stronger engagement
	Move More programme (all aspects)	Move More is a company-wide wellbeing programme that promotes healthy habits during and around the workday. It combines micro-actions "in the flow of work" (ergonomics, active breaks, walking meetings, stairs and active commuting) with recurring sessions led by external coaches and internal ambassadors. It also includes yearly events and access or discounts to sports infrastructure across sites.	Wellbeing framework	Applies to multiple sites (incl. Leuven/Antwerp; activities may also include NL events)	Implemented / Ongoing; includes planned yoga & meditation in 2026	Increased physical activity and healthy habits; improved wellbeing and energy management; stronger social connection; improved engagement and productivity
12 Economic & social working conditions	Matrix operationalization and leadership agenda support	As imec's matrix organization evolved, HR helped to define and shape the broader matrix leadership agenda and supported rollout of processes. HR partnered closely with top leadership to embed matrix ways of working in daily operations, aligning governance models, leadership approaches, systems and communication for an increasingly international organization. This supports effective integration, clarity in roles, and execution at scale during growth and transformation.	NA	Applies to all units within imec	2025 ongoing	Better operational integration, clearer governance and decision-making, improved organizational effectiveness
	International entity set-up and HR foundations	HR worked with Finance, ICT, Legal and the business to establish employment, governance and service models for global expansion. New entities evolved through a phased model in Italy, Japan, Germany, Spain, Finland, France and Qatar, delivering HR handbooks with ways of working for hiring and compensation, legal frameworks and handbooks, and service delivery. Processes for international employment and mobility were strengthened and presented to leadership.	All relevant HR policies	International locations (Italy, Japan, Germany, Spain, Finland, France and Qatar); own workforce	2025	Compliant international expansion, consistent employee experience, scalable HR service model
	Job classification project restart	In 2025, the job classification project was relaunched to address repetition of elements and reduce unnecessary complexity with a standardized and formalized weighting approach to prevent inconsistent interpretations across teams. This ensures fairness, clarity, and a uniform application through clear guidelines as well as an objective, transparent framework Work packages, work package leads, and an implementation plan were defined to guide delivery.	Policies: Job Framework BE / Career Management / Job Framework NL	Applies to all units within imec	2025 (restart; implementation plan defined)	More consistent job architecture; improved fairness and clarity in roles and levels; stronger alignment of HR systems with organizational structure
		A new global compensation template was developed to support consistent salary review and administration of international salary and bonus processes. While the system and process are aligned globally, budgets, allocation approaches, and currencies remain location-specific (e.g., indexation practices or market alignment for certain roles). This initiative strengthens consistency and governance while allowing for necessary local adaptations across imec's international location.	Policy: Total Rewards policy	Applies to all units within imec	2025	Increased consistency in pay review processes; improved governance and comparability across locations; better support for international growth
	Employee & Manager Center scaling	Support services for employees and managers continued and were deployed more effectively at international scale through the Employee and Manager Center. This action focuses on maintaining service quality as the organization grows and expands internationally. The approach aims to provide consistent operational HR support and resolve cases efficiently while improving the employee experience through structured service delivery.	NA	Applies to all units within imec	Ongoing; 2025 scaling	More efficient HR operations; improved employee/manager experience; faster case handling and resolution

ACTIONS S1

Actions on Own workforce (ESRS S1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Own workforce**	**Scope**	**Timeframe**	**Expected outcomes**
11 Diversity - Equity - Inclusion (DE&I)	Legal procedure "Psychosocial problems at work" BE	Legally regulated internal procedure in Belgium for psychosocial problems at work, including violence, bullying, sexual harassment, work pressure and conflicts. Provides access to persons of trust and an external prevention advisor, and describes informal and formal psychosocial intervention routes. Includes protection elements for individuals involved in cases of violence, bullying or harassment, aligned with Belgian legal requirements and supported by external prevention services (Mensura).	Policies: Work Regulations IMEC vzw BE, Inclusive Workplace policy	Applies to imec Belgium for payroll and non-payroll.	Not applicable	Provide access to persons of trust and an external prevention advisor under Belgian legal requirements
	Employment plan for 45+	Sets a company plan in Belgium to increase participation and employability of employees aged 45+ and to support hiring in this age group, aligned with rising statutory retirement age. Implements CLA No. 104 and defines measures including competency-based recruitment, age-neutral interviews, vacancy dissemination through VDAB and interim offices, and monitoring of hires and age pyramid reporting. Includes evaluation and annual discussion in the Works Council over a five-year validity period.	Policies: Recruitment & Selection process, Inclusive Workplace policy	Applies to imec Belgium	Not applicable	Stronger ethical culture, improved conflict-of-interest management, clearer governance processes and ethics support structures
	Silent room (imec Leuven)	A dedicated silent room at imec Leuven provides a quiet space for mental recharge, neurodiversity needs, meditation, prayer and reflection. The room is open to all employees and visitors and is managed through inclusive "golden rules" to ensure respectful shared use. A feedback mechanism supports continuous improvement and helps ensure the space meets diverse wellbeing and inclusion needs.	Policy: Inclusive Workplace policy	Applies to imec Belgium (Leuven)	In place and available ongoing; sessions scheduled via Outlook	Reduced stress/anxiety; improved focus and emotional regulation; improved inclusion for neurodiverse and faith needs
13 Health and safety @ imec and its partners	Strengthened prevention capability (additional prevention advisors; Mensura collaboration)	In 2025, imec strengthened its prevention capability in Belgium by hiring additional prevention advisors and reinforcing its collaboration with Mensura. This action increases internal capacity and external expert support for occupational health and safety prevention activities. It is intended to improve responsiveness to risks, enhance preventive guidance to teams, and support consistent implementation of safety requirements. The reinforced setup also supports incident follow-up and continuous improvement in prevention practices.	Policy: Safety Manual	Applies to imec Belgium	Implemented in 2025; ongoing	Improved prevention coverage and responsiveness; strengthened expert support; reduced incident likelihood; improved safety culture
	Hazard identification & risk assessment (incl. process hazard assessments)	imec applies systematic hazard identification and risk assessment as a core element of its Belgian prevention approach, including process hazard assessments where relevant. This structured assessment helps identify workplace hazards, evaluate risks, and define controls before incidents occur.	Policy: Safety Manual	Applies to imec Belgium	Implemented / ongoing	Reduced exposure to hazards; better prioritization of controls; fewer incidents; stronger compliance and operational reliability
	Accident & near-miss investigation and incident learning (8D/ fact-tree; Safety Flashes)	imec investigates accidents and near-misses to prevent recurrence, using structured methods such as 8D and fact-tree analysis. Lessons learned are communicated through Safety Flashes so teams can apply preventive measures quickly and consistently.	Policy: Safety Manual	Applies to imec Belgium	Implemented / ongoing	Reduced recurrence of incidents; improved root-cause control; stronger safety awareness; better reporting and learning cultur
	Reinforcement of safety and security protocols	Safety and security protocols were reinforced in 2025 following partner audits and internal incidents. Measures included additional cameras, enhanced badge control, tighter exit controls, and expanded surveillance. Safety incidents were handled transparently, and corrective actions were discussed with the Committee for Prevention and Protection at Work (CPBW). These actions aim to reduce workplace risks and strengthen prevention and response measures.	Policy: Safety Manual	Applies to imec Belgium	2025	Improved site safety and security; stronger prevention and incident response; increased compliance with audit expectations
13 Health and safety @ imec and its partners	Mandatory safety induction & role-based training with formal safety qualification	imec requires mandatory safety induction and role-based training before employees can work autonomously, including formal safety qualification. Training is tailored to roles and risks, ensuring employees understand procedures, hazards, and controls relevant to their work. The qualification requirement creates a clear readiness threshold and supports consistent safety standards.	Policy: Safety Manual	Applies to imec Belgium	Implemented / ongoing	Increased safety competence; reduced unsafe acts; fewer incidents; faster safe onboarding and operational readiness
	Training on new safe work permit system	As part of a new safe work permit system that will imec launched beginning of 2026, significant groups of FAIN maintenance, FAIN Engineering, fab and on-site contractors were trained in 2025 in the new way of working.	Policy: Safety Manual	Applies to imec Belgium	2025	Increased safety competence regarding new way of working
15 Talent development & training @ imec and its partners		To support fab investments and rapid workforce growth, imec is improving the assign and renewal process of BA4/BA5 certification. BA4 and BA5 concern legal obligations, where imec intends to make its way of working efficient by replacing Excel / manual interventions with a systematic approach. This certification includes a specific training on electrical safety. The focus is on ensuring new fab employees achieve effective and fast time-to-competence.	Policy: Safety Manual	Fab employees (own workforce)	2025	Increased certified workforce, safer operations, faster readiness for FAB roles, less room for human error
	Cleanroom training (Imec School / OPS Training Center)	Technical learning tracks delivered through the OPS Training Center and imec academy to ensure safe and competent cleanroom work. This includes IFOS for FAB Operations onboarding, IFOS Light for non-FAB cleanroom users, and FLS/PA tracks supporting operator progression. The programmes standardise onboarding and provide structured skill-building linked to role readiness, safety and operational excellence. They also create internal career pathways for operations roles, strengthening retention and capability depth.	Action: "Learning Matters" platform & learning support	Applies to all units within imec; cleanroom users; Fab Operations and other departments; trainers	Implemented / ongoing	Faster onboarding; safer work; internal career progression; improved retention

TARGETS S1

Targets on Own workforce (ESRS E2)						
Related material topic	**Target name**	**Description**	**How it links to policies and actions related to Own workforce**	**Scope**	**Target value**	**Status**
14 Talent attraction & retention	Improve hiring experience (BENL)	Candidate hiring experience score for Belgium & the Netherlands	Policy: Recruitment and Selection process Action: Employee experience monitoring (connected.minds surveys & pulse checks)	Applies to imec Belgium & the Netherlands	0.8	On track (Actual 80% vs Target 80%, Dec 2025)
	Improve onboarding experience (BENL)	New hire onboarding experience score for Belgium & the Netherlands	Actions: Employee experience monitoring (connected.minds surveys & pulse checks) & Renewed onboarding program	Applies to imec Belgium & the Netherlands	0.8	On track (Actual 80% vs Target 80%, Dec 2025)
	Increase Time-to-fill <16 weeks (payroll)	% of filled payroll vacancies with time-to-fill under 16 weeks	Policy: Recruitment and Selection process	Applies to imec group (payroll)	0.8	Behind (Actual 69% vs Target 80%, Dec 2025)
	Increase offer acceptance rate (payroll)	% accepted offers (payroll)	Policy: Recruitment and Selection process	Applies to imec group (payroll)	0.9	On track (Actual 91% vs Target 90%, Dec 2025)
	Improve quality of hire (payroll)	Quality of hire score for payroll hires	Policy: Recruitment and Selection process	Applies to imec group (payroll)	90	On track (Actual 95 vs Target 90, Dec 2025)
	Increase referred applicants (all types)	Number of referred applicants	Policy: Referral policy	Applies to imec group (payroll and extended workforce)	650	Ahead (Actual 4212 vs target 650, Dec 2025)
	Increase internal hires (payroll)	% of hires filled internally (payroll)	Policy: Internal mobility policy	Applies to imec group (payroll)	0.3	On track (Actual 32% vs Target 30%, Dec 2025)
15 Talent development & training @ imec and its partners	Reach 60 hours of learning per year (good practice)	Guidance encouraging employees to dedicate around 60 hours per year to active learning across multiple formats, such as trainings, seminars, peer coaching, reading and stretch assignments. It is not treated as a strict KPI and not all learning must be registered, but it stimulates structured development conversations with managers. Support is available through the Employee Center when employees cannot meet the benchmark.	Action: "Learning Matters" platform & learning support	Applies to all imec entities	60 hrs of learning per year; employability and capability building	No measurement
	Increase Training NPS (all training)	Net Promoter Score of trainings.	Action: "Learning Matters" platform & learning support	Applies to imec group (payroll)	20	Exceeds (Actual 37 vs Target 20, Dec 2025)
	Increase Employee Center cases handled by 1st line (BE)	Share of cases resolved by first line support in Belgium.	Action: Employee experience monitoring (connected.minds surveys & pulse checks)	Applies to imec Belgium (payroll)	0.8	Behind (Actual 76% vs Target 80%, Dec 2025)
	Increase employees with talent action (%)	% of employees with a documented "talent action".	Policy: Performance & Talent Enablement (PTE) framework	Applies to imec group (payroll)	TBD	No target set (Actual 68%; target TBD, Dec 2025)
10 Work-life balance	Improve Employee Center satisfaction: quality (BE)	Measures satisfaction with Employee Center service quality in Belgium.	Action: Employee experience monitoring (connected.minds surveys & pulse checks)	Applies to imec Belgium (payroll)	0.8	On track (Actual 96% vs Target 80%, Dec 2025)
	Improve Employee Center satisfaction: time (BE)	Measures satisfaction with timeliness of Employee Center service in Belgium.	Action: Employee experience monitoring (connected.minds surveys & pulse checks)	Applies to imec Belgium (payroll)	0.8	On track (Actual 96% vs Target 80%, Dec 2025)
	Increase employees with active goals (%)	% employees with active goals.	Policy: Performance & Talent Enablement (PTE) framework	Applies to imec group (payroll)	1	Behind (Actual 80 vs Target 100, Dec 2025)
	Increase Discovery Day NPS	Net Promoter Score of Discovery Day	Actions: "Learning Matters" platform & learning support & Renewed onboarding program	Applies to imec group (payroll)	30	Exceeds (Actual 60 vs Target 30, Dec 2025)
12 Economic & social working conditions	Decrease turnover rate (payroll, rolling year)	Rolling-year turnover rate for payroll employees	Policy: Performance & Talent Enablement (PTE) framework Actions from: High volume recruitment program, Wellbeing framework	Applies to imec group (payroll)	0.1	On track (Actual 8% vs Target 10%, Dec 2025)
11 Diversity - Equity - Inclusion (DE&I)	Increase female representation in T7 + (payroll)	% female representation at level T7+. This is a job classification system going from 3 to 10 with 7 being the manager level or expert level.	Policies: Inclusive workplace policy, Gender Equality plan	Applies to imec group (payroll)	0.25	Behind (Actual 22% vs Target 25%, Dec 2025)

ACTIONS S2

Actions on Workers in the value chain (ESRS S2)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Workers in the value chain**	**Scope**	**Timeframe**	**Expected outcomes**
8 Incoming resources 13 Health and safety @ imec and its partners 19 Stakeholders' sustainability expectations	On-site contractor / extended workforce safety controls (safe work permit & access review)	Because many of the individuals working on imec premises are not on the imec payroll, imec's focus also includes contractors and extended workforce health and safety. In 2024, imec undertook an in-depth review of the safe work permit process and the contractor site access system to strengthen on-site controls and safe working conditions for non-employee workers. Completion of this review and related improvements is planned for 2025.	Contractor and extended workforce health & safety objectives; on-site safety management expectations	Contractors and extended workforce working on imec premises (non-payroll workforce)	Review started 2024; completion in 2025	Stronger contractor safety controls; improved permit-to-work and access governance; reduced on-site safety risks for non-employee workers

ACTIONS S3/BE

Actions in imec Belgium related to IRO 16 - Impacts on nearby communities

Actions on Workers in the value chain (ESRS S2)					
Action name	**Description**	**How it links to policies and targets related to Affected communities**	**Scope**	**Timeframe**	**Expected outcomes**
Comon workshops – «Educating with Confidence»	In 2025, Comon brought together citizens, parents, educators, researchers, and technologists to co-design solutions that help communities support children and young people in a rapidly evolving digital environment. The program emphasized inclusive engagement. Participants explored challenges such as digital literacy, online safety, and parental confidence in guiding children's tech use. By combining lived experience with scientific and technological expertise, the workshops helped to identify community-specific needs and practical tools educators and families can use. This initiative strengthened local resilience, encouraged informed decision-making, and contributed to a broader culture of responsible technology use in Ghent.	Imec has not adopted a stand-alone policy specifically dedicated to affected communities	Ghent, Belgium; parents, educators, children, local community	2025	Strengthen community capacity to navigate technology and support youth development.
EDUbox – Digital Balance (new)	In 2025, imec and Mediawijs launched a new EDUbox designed to help young people critically examine their digital habits, particularly around screen time, attention, and well-being. The material integrates up-to-date insights from behavioral research and is tailored for use in Flemish schools. It provides teachers with discussion prompts, practical exercises, and evidence-based guidance for engaging students in balanced digital behaviors. By promoting a deeper understanding of the psychological and social dimensions of technology use, the EDUbox equips learners to make more conscious choices and supports educators in fostering healthier digital practices across diverse learning contexts.		Flanders; secondary schools, teachers, students	2025 (launched)	Improve digital well-being literacy and responsible tech use among students.
EDUbox – Futures Literacy: Food in the Future (new)	In 2025, imec continued its development of a new EDUbox aimed at strengthening futures literacy among students. The box links present-day decisions to long-term societal and environmental outcomes. The "Food in the Future" module explores how technology, climate, and consumer choices shape future food systems. Development progressed throughout 2025, with the launch planned for early 2026 to align with educational calendars and allow partners to incorporate newly available research findings. The EDUbox prepares students to think critically about uncertainties, emerging technologies, and future societal challenges. It teaches them skills that are increasingly necessary for responsible citizenship.		Flanders; teachers and students	2025 development; launch early 2026	Build futures-thinking skills and awareness of societal-tech interplays in food.
EDUbox – Artificial Intelligence (update)	In 2025, imec updated its existing AI EDUbox to reflect recent advances in artificial intelligence and evolving public debates around algorithmic influence and online personalization. The new version explains how AI systems shape digital environments, from content recommendations to automated decision-making. It introduces real-world examples, societal risks, and ethical considerations to support teachers in guiding informed classroom discussions. By grounding the material in current developments, the updated EDUbox strengthens students' understanding of AI's benefits and limitations and helps them critically assess how technology influences their choices and opportunities.		Flanders; teachers, students.	2025 (updated)	Enhance AI literacy and informed, responsible digital behavior.
Brightbox "How small is nano" (new)	In 2025, imec and Brightlab developed and launched a hands-on STEM kit to introduce nano-scale chip technology to learners. Students explore core concepts such as miniaturization, materials science, and the engineering behind modern microchips through practical experiments. The kit, which was designed for accessibility, allows schools to integrate advanced technology topics into regular lessons. The Brightbox was also showcased during public events, including Day of Science, expanding its reach beyond classrooms. The objective is to make complex technological concepts tangible for young people and broaden access to high-quality STEM learning opportunities in Flanders.		Flanders; pupils (age 6–18), teachers; public event visitors.	2025 (launched)	Increase early-stage STEM engagement and understanding of chip technology.
Wetenschapje podcast – "Radio Rectum" (new episode)	In 2025, imec partnered with Het Geluidshuis to produce a new episode of the "Wetenschapje" children's science podcast. The episode, titled "Radio Rectum," introduces young audiences to imec's ingestible sensor technology through humor and storytelling. By combining playful narratives with accurate scientific insights, the podcast lowers barriers to understanding complex medical technologies and empowers children to engage with science in a fun, accessible way. This outreach format reaches families and educators, supporting informal STEM learning beyond the classroom.		Belgium; families, teachers, children.	2025	Broaden public understanding of health tech and stimulate curiosity in science.
Science theatre – Lang zullen we leven (update)	In 2025, imec updated the science theatre production "Lang zullen we leven" to integrate new research insights and technological innovations. The performance uses narrative, humor, and live demonstrations to engage broad audiences in topics such as digitalization, health technologies, and scientific discovery. By refreshing the storyline, imec ensured continued relevance and strengthened its ability to translate complex scientific concepts into an accessible format. This initiative helps spark curiosity and supports dialogue about the societal role of technology among families, students, and community members.		Belgium; general public, students, educators.	2025 (updated)	Encourage science curiosity and informed discussions on technology.
EOS Summer – "De jonge uitdagers" feature	In 2025, imec contributed to the EOS Summer Edition aimed at inspiring young readers through accessible science communication. The feature "De jonge uitdagers" highlights imec's work on hyperspectral imaging and explains how this technology can support applications in health, agriculture, and environmental monitoring. The contribution helps to bridge the gap between scientific research and youth audiences by presenting advanced topics in a clear, engaging format. This initiative strengthens public understanding of new sensing technologies and encourages interest in STEM fields.		Belgium; youth, educators, general public.	2025	Inspire youth with relatable technology stories and role models.
Public events program (highlights)	In 2025, imec amplified its outreach through major public events including Digiwijs, KU Leuven's 600th anniversary celebrations, the Nerdland Festival, Trefdag Vlaanderen Digitaal, Techfair @ Technopolis, and the Day of Science. These events collectively engaged thousands of citizens, students, teachers, and policymakers. Imec provided interactive demos, expert talks, cleanroom tours, and STEM showcases, offering hands-on exposure to chip technology and emerging innovations. Through these activities, imec strengthened science literacy, promoted STEM careers, and reinforced collaboration with educational and governmental partners.		Belgium (incl. Leuven); teachers, students, citizens, policymakers.	2025	Expand reach to diverse community groups and inspire future STEM talent.
Imec.digimeter 2025 study	In 2025, imec conducted its annual Digimeter study to analyze digital adoption and behavior in Flanders. The study identified growing familiarity with AI, rising privacy concerns, and persisting inequalities in access to advanced digital tools. These insights support public institutions, civil society, and media stakeholders in shaping digital inclusion strategies and addressing societal risks. By providing a robust evidence base, Digimeter contributes directly to policy development and strengthens alignment between technological innovation and community needs.		Flanders; citizens, media, regional/local policymakers.	2025 (annual)	Inform evidence-based engagement and inclusion initiatives.
"Ask imec / Vraag het aan imec" (campaign)	In 2025, imec launched a direct communication channel enabling citizens to ask questions about technology, sustainability, and innovation. Experts respond in short, accessible video formats supported by explanatory articles, creating an open dialogue between researchers and the public. The platform helps to demystify complex topics, strengthens trust in scientific expertise, and democratizes access to credible information. This initiative also provides imec with insights into societal concerns and emerging knowledge gaps, which can be used to define future outreach priorities.		Belgium; general public, learners, communities.	2025 (launched)	Lower barriers to expert knowledge and build public trust in science.
"Science at Schools / Wetenschap in de klas" (campaign)	In 2025, imec launched classroom challenges and educational materials that bring contemporary scientific insights into schools. The initiative helps teachers to integrate complex STEM concepts through interactive, practical tasks and encourages student engagement with real-world innovations. By offering scalable content and tools, the program supports schools with varying resource levels and strengthens equitable access to high-quality science education. It also deepens imec's collaboration with educators and provides a structured channel to inspire the next generation of scientists and engineers.		Belgium; schools, teachers, pupils.	2025 (launched)	Increase equitable learning opportunities and STEM readiness.

ACTIONS S3/NL

Actions in imec the Netherlands related to IRO 16 - Impacts on nearby communities

Actions on Workers in the value chain (ESRS S2)					
Action name	**Description**	**How it links to policies and targets related to Affected communities**	**Scope**	**Timeframe**	**Expected outcomes**
Night of the Nerds – Technology Outreach Booth	In 2025, imec the Netherlands participated in the Night of the Nerds festival to demonstrate how technology contributes to societal well-being. Using OnePlanet's smart toilet seat, the team introduced students to practical applications of digital health technologies. The engagement offered young people a first-hand view of how data-driven tools support health monitoring and broadened awareness of technology's societal relevance	Imec has not adopted a stand-alone policy specifically dedicated to affected communities	Eindhoven; secondary and vocational students, educators, regional community.	2025 (event)	Increased STEM interest; broader public understanding of digital health applications.
TU/e Master Student Visit	Imec presented ongoing research in health technologies to 50 master students from TU/e. Through demonstrations at Holst Centre, students gained an insight into how emerging sensing and digital solutions can address future healthcare challenges. The visit strengthened academic collaboration and supported talent development within the local ecosystem.		Eindhoven (Holst Centre); master students, academic partners.	2025	Strengthened university collaboration; enhanced student exposure to societal health technologies.
PhotonDelta Webinar	Imec and OnePlanet delivered a webinar that outlined how photonic chip technologies are transitioning from lab research to real-world health applications. The session highlighted use cases such as biomarker measurement and vital sign monitoring, reinforcing the role of photonics in supporting accessible and preventive healthcare. The activity contributed to knowledge-sharing across the broader innovation community.		Online; photonics and health-tech community, researchers, ecosystem partners.	2025	Wider understanding of photonic health solutions; enhanced ecosystem awareness.
Lifeport Semicon Talent Program	In 2025, imec contributed to the Lifeport Semicon Talent Program through company visits and challenge-based learning projects involving 377 students. Activities introduced participants to semiconductor technologies and industry challenges, facilitating closer links between education and future employment pathways. This work forms part of imec's ongoing support for STEM talent and regional workforce development.		Nijmegen region; ROC Engineering students, regional companies, education partners.	2024–2025 (ongoing)	Strengthened STEM pipeline; improved student readiness for semiconductor sector roles.
ITF World 2025 – Ingestible Sensor Demonstration	At ITF World 2025, imec showcased a miniaturized ingestible sensor developed with OnePlanet. The device provides redox measurements to support non-invasive gut health monitoring. By publicly demonstrating the technology, imec enabled broader understanding of how advanced sensing solutions can contribute to early diagnosis and personalized care.		ITF World 2025; health-tech community, researchers, industry audience.	20-May-25	Increased awareness of innovative diagnostic technologies; strengthened public engagement.

ACTIONS S3/USA

Actions in imec United States related to IRO 16 - Impacts on nearby communities

Actions on Workers in the value chain (ESRS S2)					
Action name	**Description**	**How it links to policies and targets related to Affected communities**	**Scope**	**Timeframe**	**Expected outcomes**
Potter's Touch School visit to NeoCity	Imec the United States organized an immersive visit to NeoCity for middle and high school students, delivering interactive STEM kits created by the RVO Society. The session aimed to expose students to real-world science and engineering environments while encouraging curiosity through hands-on experimentation.	Imec has not adopted a stand-alone policy specifically dedicated to affected communities	Location: NeoCity Stakeholders: Potter's Touch School students, educators, RVO Society.	2025 (one-day visit)	Strengthen interest in STEM disciplines, broaden understanding of technology pathways, increase engagement from local youth communities, and foster long-term relationships with educational partners.
Polk Upward Bound visit to NeoCity	Imec welcomed high-school students from the Polk Upward Bound program to NeoCity, guiding them through STEM kits developed by the RVO Society and offering insights into STEM careers. Activities offered exposure to advanced technologies and aimed to empower first-generation and underserved students.		Location: NeoCity Stakeholders: Upward Bound students, program leaders, RVO Society.	2025 (one-day visit)	Support academic motivation for underserved students, increase access to scientific learning, and help students see attainable futures in STEM fields through direct contact with researchers and real technologies.
STEM Day at NeoCity	Imec participated in a major community STEM Day at NeoCity, engaging over 1,200 attendees through interactive STEM kits designed by the RVO Society. The event connected families and community members with regional tech companies, and included practical demonstrations and approachable pathways into science and technology.		Location: NeoCity Stakeholders: local families and students	2025 (annual)	Increase community-wide STEM literacy, enhance visibility of STEM careers, generate positive social impact through hands-on science experiences, and strengthen imec's role as a regional innovation partner.
Junior Achievement Inspire	Imec hosted a booth at JA Inspire, engaging ~800 middle-school students with RVO Society STEM kits and career conversations. Staff offered examples of real engineering work, helping students to relate classroom subjects to future STEM jobs and understand industry needs.		Location: Regional Junior Achievement event Stakeholders: middle-school students	2025 (event)	Encourage early STEM career exploration, build awareness of regional innovation opportunities, strengthen student confidence regarding technical futures, and support talent-pipeline development from an early age.

POLICIES G1

Policies on Business Conduct (ESRS G1)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
17 Corporate culture 18 Political engagement	Good Governance Charter+B4:E11	Sets governance principles and clarifies responsibilities and decision-making. It prioritises ethical and responsible conduct and requires an ethical code of conduct. It also addresses preventing conflicts of interest and transparency.	Applies to all imec employees and extended workforce (consultants, industrial residents, students, postgraduates, guests)	Executive Management to provide education and training; Ethics Committee assists managers and employees
	Conflict of Interest procedure	Defines what a real or perceived conflict of interest is and reinforces employees' duty of loyalty. It gives examples of situations that may create conflicts and sets a clear process to disclose, discuss and manage them. The procedure requires documentation and escalation where needed, and notes that failure to comply can lead to disciplinary action.	Applies to all imec employees and extended workforce (consultants, industrial residents, students, postgraduates, guests).	CEO and Executive board
11 Diversity - Equity - Inclusion (DE&I) 17 Corporate culture 18 Political engagement 21 Responsible conduct in the ecosystem	Ethics Code of Conduct	Defines imec's behavioural standards and ethical commitments and guides daily decisions and handling dilemmas. It promotes integrity in research and fair stakeholder relationships. It sets zero tolerance for bribery, corruption, extortion and embezzlement, prohibits improper payments and facilitating payments, and rejects money laundering and anti-competitive conduct. It also requires declaring conflicts of interest and reporting concerns in good faith. This policie is also related to ESRS S2 (Workers in the value chain).	Applies to all imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Ethics Commission
11 Diversity - Equity - Inclusion (DE&I) 17 Corporate culture 18 Political engagement 19 Stakeholders' sustainability expectations 20 Client and supplier data security & privacy 21 Responsible conduct in the ecosystem	Whistleblower Policy	Provides protected channels to raise concerns about misconduct. It is aligned with Directive (EU) 2019/1937 and the Belgian law transposing it. Reports can be made via regular lines, internal channels or a dedicated email channel. Handling is confidential on a need-to-know basis; anonymous reporting is allowed where lawful. Retaliation is prohibited, and summary reporting is provided annually to oversight bodies. This policie is also related to ESRS S2 (Workers in the value chain).	Applies to all imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Managed by Reporting Officers (Corporate Legal Counsel, VP Human Resources, Enterprise Risk Officer)
17 Corporate culture 21 Responsible conduct in the ecosystem	Procedure on Research Misconduct	Defines how imec handles suspected research misconduct and safeguards research integrity. It sets out reporting, assessment and investigation steps and aims to support both complainants and respondents while ensuring fair remediation. If misconduct is confirmed, disciplinary and/or legal procedures may follow under applicable rules.	Applies to all individuals engaged in research at imec.	Commission on Scientific Integrity
19 Stakeholders' sustainability expectations 21 Responsible conduct in the ecosystem	Imec's Code of Conduct for partners	Sets expectations for partners to act with business and research integrity. It requires compliance with laws on anti-corruption, competition, fraud and bribery, and promotes transparent, objective partner selection. It prohibits improper advantages, regulates gifts and business courtesies, and requires accurate records and cooperation with audits. It also sets export compliance expectations, including sanctions, licenses and disclosure of export restrictions. This policie is also related to ESRS S2 (Workers in the value chain).	Applies to imec partners (suppliers, research partners, customers, and other partners)	Legal departement
2 GHG emissions & energy consumption 4 Substances of (very high) concern 8 Incoming resources 19 Stakeholders' sustainability expectations 20 Client and supplier data security & privacy	Supplier Manual	Explains key compliance expectations for suppliers working with imec. It states suppliers may access imec information and must follow imec's Information Security Policy to protect confidentiality, integrity and availability and prevent unauthorized access or disclosure. Suppliers must ensure relevant employees understand these requirements. It also reinforces that suppliers must follow ethical business practices and adhere to imec's Code of Conduct and human rights principles. This policie is also related to ESRS S2 (Workers in the value chain).	Applies to imec's suppliers (including goods, services, subcontractors and consultants/contractors)	Procurement department
	Imec's General Terms and Conditions for the Purchase of goods and services	The GTCP sets contractual rules for purchases, including order placement and acceptance, delivery and inspection, payment terms, and extensive supplier compliance obligations. Suppliers must comply with applicable laws and standards (incl. anti-bribery/anti-corruption, environmental and hazardous substances, conflict minerals due diligence, export control/sanctions, GDPR, and AI rules), adhere to IMEC policies, notify incidents, and complete supplier questionnaires upon request. This policie is also related to ESRS S2 (Workers in the value chain).	Applies to imec's suppliers (including goods, services, subcontractors and consultants/contractors)	Procurement department

POLICIES G1

Policies on Business Conduct (ESRS G1)				
Related material topics	**Policy name**	**Key content**	**Scope**	**Responsibility**
20 Client and supplier data security & privacy	Information Security Policy	Defines the purpose and principles of its security policies. It aims to reduce risks relating to the confidentiality of sensitive research data, the integrity of research data and findings, and the continuous availability of information and information systems	Applies to all information, whether digital or non-digital, owned by imec or received from business partners, and processed by imec ICT-managed systems or non-ICT-managed systems.	Data protection officer
	Personal Data Protection policy	Covers potential risks, emphasizing awareness and knowledge building and formalizing internal processes. The policy sets out the ground rules for processing personal data, by or on behalf of imec regardless of the data subject whose data is being processed. It also provides a framework that ensures compliance and a trustworthy environment for all stakeholders.	Applies to all imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Data protection officer
	Privacy Charter	Frames privacy as a basic right and sets high-level commitments for how imec handles personal data. It defines core principles such as having a legal basis, clear purpose limitation, proportionality/data minimisation, transparency, secure processing, and storage limitation. It also references structured handling of data breaches and data subject requests to support compliance and maintain trust with stakeholders.	Applies to all imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Data protection officer
	Third Party Supplier Information Security Policy	Outlines technical and organisational measures suppliers must implement to maintain confidentiality, integrity and availability of imec information. It covers governance and security controls such as asset management, network security, identity and access management, physical and operational security, monitoring/logging, encryption, incident response, and audit/compliance. It also requires risk management for subcontractors and periodic reporting on control effectiveness and audit evidence.	Applies to imec's suppliers (including goods, services, subcontractors and consultants/contractors)	Data protection officer
	AI Policy	Defines principles and guidelines to ensure responsible and ethical AI deployment and use at imec, supporting compliance with AI legislation (e.g., EU AI Act). It sets governance, deployment and usage principles (transparency, human oversight, data protection/ confidentiality, non-discrimination, sustainability) and requires risk assessments (e.g., DPIA/FRIA) and appropriate technical/organisational measures.	Applies to all imec employees and extended workforce (consultants, industrial residents, students, postgraduates, guests)	AI Office (part of PAHCO)
21 Responsible conduct in the ecosystem	Guidelines on Competition Law Compliance	Provides practical guidance to maintain a competition-compliant culture as imec expands commercial and market-facing activities. It explains key competition law risks such as restrictive agreements, abuse of dominance, state aid issues and other anti-competitive conduct. It applies broadly to all kinds of agreements, including informal or non-binding arrangements, and aims to help employees protect imec's competitive edge while staying compliant.	Applies to all imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Legal departement
	Export Control Policy	Sets rules to ensure compliance with export control and sanctions regulations. It explains export control principles, how export checks are embedded in business processes (including contracts), and when licenses are needed. It defines record retention, consequences of non-compliance, and how to prevent misuse of research. The policy also requires training and audits, and assigns roles for export compliance governance and day-to-day support.	Applies to all imec employees engaged in export-controlled projects; affects many areas (R&D, business development, IP/contracts & compliance, warehouse/ shipments, finance & purchasing, HR, EHS, ICT).	CEO and Executive board
	Restricted Party Screening Policy	Requires screening of partners and other parties against sanctions/denied-party lists to comply with trade and anti-terrorism regulations. It describes the screening tool and required data, keeps an audit trail, and sets rules for handling results confidentially in line with information security and data protection requirements. It also highlights consequences of non-compliance and access controls, including removing access when employees leave.	Applies to imec partners (suppliers, research partners, customers, and other partners)	Export Compliance Officer

ACTIONS G1

Actions on Business Conduct (ESRS G1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Business Conduct**	**Scope**	**Timeframe**	**Expected outcomes**
17 Corporate culture **18 Political engagement**	Good Governance Charter implementation (governance & ethics oversight)	Responsible business conduct is embedded in governance through the Good Governance Charter, which sets expectations for ethical and responsible conduct, conflict-of-interest avoidance, and governance decision-making rules. It also mandates that executive management ensures sufficient education and training so employees understand and comply with the ethical code, and establishes an Ethics Committee to support resolution of ethical issues.	Policy: Good Governance Charter Promote ethical and responsible conduct; avoid conflicts of interest; ensure ethics training and support	All imec employees and extended workforce (consultants, industrial residents, students, postgraduates, guests)	Ongoing	Stronger ethical culture, improved conflict-of-interest management, clearer governance processes and ethics support structures
11 Diversity - Equity - Inclusion (DE&I) **17 Corporate culture** **18 Political engagement** **19 Stakeholders' sustainability expectations** **20 Client and supplier data security & privacy** **21 Responsible conduct in the ecosystem**	Whistleblowing investigation & response process (reporting officers, timelines, escalation)	Imec assigns Reporting Officers to receive and manage concerns, communicate with reporters, and conduct or instruct investigations with strict need-to-know confidentiality. The process includes acknowledgement within 7 days (where feasible), preliminary investigation concluded within 21 days, and full investigation concluded within 90 days after acknowledgement. Escalation includes informing the CEO (or Audit Committee Chair if senior leadership is concerned).	Policy: Whistleblower Policy Prevent/detect/investigate/ respond to misconduct; ensure fair and timely handling; confidentiality and non-retaliation	All imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Not applicable	Timely triage and investigation; consistent escalation and governance oversight; documented outcomes and actions
4 GHG emissions & energy consumption **8 Incoming resources** **19 Stakeholders' sustainability expectations**	Tier 1 supplier social sustainability assessment	In 2025, imec carried out its first systematic social sustainability assessment of Tier 1 suppliers, using data gathered through supplier questionnaires from 2022–2025. The analysis indicated strong alignment with imec's social expectations overall, with most suppliers confirming internal codes of conduct, anti-harassment policies, and minimum wage compliance procedures. Findings will be used to strengthen social responsibility measures across the supply chain.	Action: Supplier questionnaire Contractor and extended workforce health & safety objectives; on-site safety management expectations	Tier 1 suppliers (value chain workers employed by suppliers)	2025 (using 2022–2025 questionnaire data)	Improved visibility on supplier social practices; identification of gaps and priorities; evidence base to enhance due diligence and supplier engagement

ACTIONS G1

Actions on Business Conduct (ESRS G1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Business Conduct**	**Scope**	**Timeframe**	**Expected outcomes**
2 GHG emissions & energy consumption **4 Substances of (very high) concern** **8 Incoming resources** **19 Stakeholders' sustainability expectations** **20 Client and supplier data security & privacy**	Supplier selection, qualification and evaluation procedures.	Suppliers (including goods, services, subcontractors and consultants/contractors) are onboarded through a risk-based segmentation and tiering approach (Kraljic matrix), which determines the depth of due diligence and cross-functional review (Procurement, Business Owners, QA, EHS, HR, IT Security, Privacy and Export Compliance).	Policies: imec's Code of Conduct for Partners, imec's General Terms and Conditions for the Purchase of Goods and Services Actions and Targets: Sustainable Procurement Action Plan (2026–2030)	Imec's suppliers (including goods, services, subcontractors and consultants/ contractors)	Not applicable	Improved identification and prevention of ESG/ compliance risks in supplier base; consistent supplier approval decisions; stronger cross-functional control over high-risk suppliers.
	Supplier questionnaire	All new suppliers complete a structured supplier questionnaire that covers ESG and compliance topics; certain requirements are pass/fail "must-haves", including human rights, non-discrimination, and export control obligations, which are also integrated in the general terms and conditions for the purchase of goods and services.	Policy: Supplier manual, imec's General Terms and Conditions for the Purchase of Goods and Services Ensure compliance requirements are contractually embedded	New suppliers of imec (including goods, services, subcontractors and consultants/ contractors)	Ongoing	Screening out suppliers that fail minimum requirements; improved supplier ESG/ compliance transparency
	Periodic supplier re-evaluations using tier-based frequency and scorecards	Supplier performance is monitored through periodic re-evaluations based on supplier tier: Tier I annually, Tier II every three years, and Tier III/IV on demand. Re-evaluations use scorecards that may include sustainability criteria. This process provides structured, repeatable monitoring of supplier performance and compliance over time, and supports decisions on continued approval or escalation actions.	Policies: Supplier manual, imec's General Terms and Conditions for the Purchase of Goods and Services Action: Supplier selection, qualification and evaluation procedures. Integrate ESG into procurement; improve supplier sustainability performance	Suppliers (Tier I-IV); internal customers participating in evaluations	Tier I annual; Tier II tri-annual; Tier III/IV on demand	Assessement of supplier ESG performance
	Sustainability-Procurement working group	Since 2024, imec runs a bi-weekly sustainability–procurement working group to support integration of ESG considerations into procurement. The working group acts as an internal coordination mechanism to align sustainability priorities with procurement practices, develop implementation actions, and support continuous improvement in supplier engagement and ESG embedding across purchasing processes.	Policies: Supplier manual, imec's General Terms and Conditions for the Purchase of Goods and Services Strengthen ESG integration in procurement operations	Procurement and sustainability functions (imec)	Since 2024; bi-weekly	Support ESG integration in procurement
	Sustainable procurement training for buyers	Imec complemented supplier ESG data collection with buyer training sessions on sustainable procurement. Training aims to improve procurement staff capability to integrate ESG into supplier selection and management practices, align decisions with ethical expectations, and apply sustainability tools such as questionnaires and ESG criteria consistently across purchasing activities.	Policies: Supplier manual, imec's General Terms and Conditions for the Purchase of Goods and Services Build internal capability for ESG-aligned procurement	Procurement team and suppliers providing goods and services to imec	Ongoing	Increased competency in sustainable procurement
	Contractual enforcement mechanisms for supplier non-compliance	Imec enforces supplier compliance through contractual remedies under its General Terms and Conditions for the Purchase of Goods and Services. Non-compliance with applicable laws, regulations, or contractual compliance obligations can be treated as a material breach, enabling immediate termination (in whole or in part) without compensation. Suppliers are liable and must indemnify imec for losses and costs linked to non-compliance or breaches.	Policy: Imec General Terms and Conditions for the Purchase of Goods and Services Actions: Supplier selection, qualification and evaluation procedures & Tier 1 supplier social sustainability assessment & Periodic supplier re-evaluations using tier-based frequency and scorecards Ensure supplier compliance with legal, ethical and ESG requirements.	Suppliers providing goods and services to imec	Applies throughout the contract lifecycle and is triggered upon detected or reported non-compliance.	Compliance to applicable laws and regulation (set out in General Terms and Conditions for the Purchase of Goods and Services)
8 Incoming resources **19 Stakeholders' sustainability expectations**	Sustainable Procurement Action Plan on human rights (2026–2030)	Imec is implementing a Sustainable Procurement Action Plan with a focus on human rights to strengthen procurement practices over time. Actions include benchmarking against peers and RBA/Responsible Labor Initiative expectations, developing a best-practice policy, running procurement trainings, mapping delicate countries, defining salient semiconductor human rights issues, identifying higher-risk suppliers, and implementing due diligence for salient risks (e.g., forced labor, child labor in mining, recruitment fees), including assessing external frameworks/certifications.	Policy: Imec's Code of Conduct for Partners Targets of Sustainable Procurement Action Plan (2026–2030); procurement human rights due diligence objectives	Procurement function and supply chain (including suppliers and relevant sub-tiers where applicable)	2026–2030	Stronger procurement human rights governance; improved risk identification and supplier prioritisation; better prevention/ mitigation of salient risks; potential alignment with external initiatives/frameworks

ACTIONS G1

Actions on Business Conduct (ESRS G1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Business Conduct**	**Scope**	**Timeframe**	**Expected outcomes**
20 Client and supplier data security & privacy	Cyber Security Incident Response procedure (NIST lifecycle)	Imec's formal incident response procedure follows the NIST lifecycle (Preparation; Detection & Analysis; Containment/Eradication/Recovery; PostIncident Activities). It defines how imec detects, analyses, prioritizes and responds to cybersecurity incidents, including reporting channels incident documentation and restricted access to case data, and escalation based on functional impact, information impact and recoverability.-Incident Activities). It defines how imec detects, analyses,	Policy: Information Security Policy Protect client/supplier information against unauthorised access, loss, misuse, alteration or disclosure	All imec employees, extended workforce (consultants, industrial residents, students, postgraduates, guests) and imec partners (suppliers, research partners, customers, and other partners)	Not applicable	Rapid detection and effective response; minimized loss and disruption; mitigation of exploited weaknesses; restoration of IT services; improved prevention through post-incident reporting and lessons learned.
	Personal Data Breach Business Process	This describes the actions to be taken when an incident involves personal data. The Data Protection Authority is notified and logs the incident, performs an initial assessment to determine breach type and risk, and may run a detailed investigation. The privacy manager assesses the residual risk and advises on notification. An Executive Board member makes a decision related to notification. Notifications to DPA, data subjects and/or controllers are executed, and the incident is closed with a final report and follow-up.	Policy: Personal Data Protection policy, Privacy Charter Protect personal data and prevent escalation; meet GDPR/legal obligations; ensure timely notification; preserve trust of customers, employees and partners.	Applies to all imec staff and to all data breaches where personal data is processed under imec's responsibility (all imec entities in the group).	Not applicable	Controlled and documented breach handling; timely, compliant notifications; recorded decisions and remedial actions; reduced recurrence through mitigation and follow-up plan/debriefing.
	Data Privacy Impact Assessment procedure (privacy by design process)	For new or changed processing activities, the privacy office performs a risk-based evaluation (standard advice, privacy impact assessment, or DPIA for high-risk processing). The resulting advice must be followed unless an Executive Board member formally accepts the residual risk and provides written justification to the privacy office.	Policies: Personal Data Protection policy, Privacy Charter Ensure privacy is included in all relevant projects; comply with GDPR/DPIA legal requirements;	Applies to all imec staff and all processing activities/projects where personal data is processed under imec (joint) responsibility (all imec entities).	Not applicable	Early identification and mitigation of privacy risks; documented advice and approvals; compliant DPIA execution for high-risk processing; validated implementation of mitigation measures via follow-up checks.
	AI-related training and awareness	Imec delivered AI literacy and AI-in-research trainings in 2025 to strengthen responsible AI use and reduce privacy/security risks arising from large datasets and potential inappropriate access or re-use. In addition, monthly awareness actions are taken as part of continuous improvement, supporting day-to-day secure behavior and compliance with evolving legal frameworks across expanding international operations.	Policy: AI policy Safeguard personal data; maintain trust; ensure compliance with applicable regulations; reduce risk of inappropriate access/re-use of data	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	2025; ongoing (monthly awareness)	Improved AI literacy; earlier risk recognition; reduced likelihood of misuse of data
	AI-related guidelines	In 2025, imec issued guidelines covering the use of generative AI, use of free tools and AI in research, maintaining them through updates when needed. These guidelines provide practical guardrails to prevent improper data handling, limit uncontrolled tool use, and support consistent practices across research and internal operations. They aim to reduce privacy and security risks as AI adoption expands.	Policy: AI policy Safeguard personal data; maintain trust; ensure consistent controls over AI-related data use	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	Issued 2025	More consistent AI use; reduced risk of inappropriate access/re-use
	AI-by-design process	Imec has introduced an AI-by-design process in 2025 to ensure AI initiatives remain aligned with imec policies and applicable regulations. The process is designed to identify privacy risks early in AI projects, including data access, dataset use, and reuse risks. This supports structured governance as AI use expands across research and internal operations and across multiple legal frameworks.	Policy: AI policy Safeguard personal data; maintain trust; compliance with applicable regulations; early identification/mitigation of AI privacy risks	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	Introduced 2025; ongoing	Earlier privacy risk identification; better-controlled AI initiatives; reduced likelihood of improper data access/reuse
	International collaboration privacy framework – local set-up	Imec has established and rolled out a local privacy set-up to support cross-border operations and collaborations created by new international entities. The set-up for France, Germany and Italy was completed in 2025, while Qatar remains in progress with a target completion by mid2026. This work addresses increased international data exchange and additional legal frameworks.-2026. This work addresses increased international data exchange and additional legal frameworks.	Increase transparency on what data is shared where/for which purposes/under which controls; compliance with applicable legal frameworks	All imec entities (incl. subsidiaries); cross-border operations and collaborations; countries: FR/DE/IT (completed), Qatar (ongoing)	2025–mid-2026	Improved cross-border compliance; reduced privacy risk in international data exchange
	International collaboration privacy framework – standardization for scalable roll-out	Imec is implementing and standardizing its international collaboration privacy approach to enable faster set-up of future entities and long-term compliance. This includes harmonizing collaboration documentation and ways of working, such as consistent transparency information and contractual/data-sharing arrangements. The objective is to manage privacy impacts from international expansion by ensuring repeatable, compliant processes for cross-border data sharing.	Increase transparency for suppliers/partners/customers; strengthen contractual/data-sharing controls; long-term compliance	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	2025 and ongoing	Faster compliant roll-outs; more consistent documentation and transparency; reduced privacy risk
	Security governance, risk and compliance	As part of the imec security program, imec runs security governance, risk and compliance initiatives to ensure compliance with applicable security legislation across all imec entities. This provides overarching oversight and structured risk management as international data exchange increases. It supports a consistent enterprise approach to managing security obligations and ensuring controls remain aligned with legal and contractual requirements.	Policy: Information Security Policy Ensure compliance with applicable security legislation; safeguard data; maintain trust	Enterprise-wide across all imec entities (incl. subsidiaries)	2025; ongoing	Reduced compliance gaps; more consistent security governance
	Data Loss Prevention (DLP)	Imec has implemented and continued Data Loss Prevention initiatives to reduce the likelihood of data leakage and reduce data leakage incidents. These initiatives aim to prevent unauthorized disclosure of sensitive information through monitoring and control mechanisms. DLP supports trust and strengthens protection of personal and confidential information shared in collaborations with customers, partners and suppliers, especially as data exchange increases internationally.	Policy: Personal Data Protection policy, Privacy Charter Safeguard personal data and confidential information; reduce data leakage incidents	Enterprise-wide across all imec entities (incl. subsidiaries)	2025; ongoing	Lower likelihood of leakage; fewer leakage incidents
	Security culture & awareness	Imec continued security culture and awareness initiatives to ensure secure work in day-to-day activities and to reduce the number of security incidents. This complements formal controls by reinforcing expected behaviors and practices across the organization. It supports consistent handling of data and systems as imec expands internationally and collaborates with multiple external parties in data-sharing contexts.	Policy: Information Security Policy Reduce number of security incidents; safeguard data; maintain trust	Enterprise-wide across all imec entities (incl. subsidiaries)	2025; ongoing	Fewer security incidents; stronger secure behaviours

ACTIONS G1

Actions on Business Conduct (ESRS G1)						
Related material topics	**Action name**	**Description**	**How it links to policies and targets related to Business Conduct**	**Scope**	**Timeframe**	**Expected outcomes**
20 Client and supplier data security & privacy	Security Operations Center / security operations	Imec has strengthened security operations, including Security Operations Center capabilities, to improve detection and response rates. These activities focus on identifying, investigating and responding to threats that affect imec systems and data. Improved detection and response help to minimize impact from attempted unauthorized access and supports protection of personal and confidential information used in research and collaborations, including cross-border exchanges.	Policy: Information Security Policy Reduce risk of unauthorised access; improve incident detection/response; safeguard data	Enterprise-wide across all imec entities (incl. subsidiaries)	2025; ongoing	Faster detection and response; reduced incident impact
	Cyber risk monitoring	Imec conducts cyber risk monitoring to reduce cyber risk in imec environments. In 2025, the monitoring focus included environments managed by university research groups connected to the imec perimeter (border between internal and external network) , reflecting collaboration-related exposure. This action helps identify vulnerabilities and threats in connected environments and supports governance over third-party or partner-connected systems that may influence the security of shared data and networks.	Policy: Third Party Supplier Information Security Policy Reduce cyber risk in imec environments; safeguard data in collaborative ecosystems	Enterprise-wide; with 2025 focus on university research group environments connected to imec perimeter	2025; ongoing	Reduced cyber risk; improved visibility into partner-connected environments
	Identity and access management (IAM)	Imec has strengthened identity and access management to improve access control and reduce risks of unauthorized access and inappropriate data use. This includes ensuring that access to data and systems is properly governed as international operations and collaborations expand. Stronger access control supports privacy and security by limiting data availability to authorized users and reducing opportunities for misuse or accidental exposure.	Policy: Third Party Supplier Information Security Policy Reduce unauthorised access and inappropriate data use; safeguard personal and confidential data	Enterprise-wide across all imec entities (incl. subsidiaries)	2025; ongoing	Stronger access control; lower risk of unauthorised access
	FAB security improvement initiative	In 2025, imec launched a dedicated initiative to improve security within FABs, continuing into 2026. This action targets enhanced security controls and practices tailored to FAB environments, complementing enterprise-wide measures. It supports protection of sensitive operational and technological information and reduces facility-specific security risks through focused improvements and sustained implementation beyond the reporting year.	Reduce security risk in FAB environments; safeguard sensitive information; maintain trust	FAB-specific scope (imec FABs)	Launched 2025; continues in 2026	Improved FAB security posture; reduced FAB-specific incidents
21 Responsible conduct in the ecosystem	Engage the ecosystem to manage systemic risks (industry initiatives)	Imec contributes to sector collaboration and good-practice development via industry initiatives. Examples include SEMI councils/consortia, cybersecurity and export control working groups, and international roadmap and industry associations. The focus is on addressing systemic or widespread risks that require collective action across the semiconductor ecosystem.	Ethical and compliant collaborations; responsible use of technology; information security and privacy; export control and sanctions compliance	imec partners (suppliers, research partners, customers, and other partners)	ongoing	Reduced compliance and systemic risk exposure; improved shared practices across the ecosystem; stronger cybersecurity and export control

TARGETS G1

Targets on Business conduct (ESRS G1)						
Related material topic	**Target name**	**Description**	**How it links to policies and actions related to Business conduct**	**Scope**	**Target value**	**Status**
2 GHG emissions & energy consumption **4 Substances of (very high) concern** **8 Incoming resources** **19 Stakeholder's sustainability expectations** **20 Client and supplier data security & privacy**	Increase the number of Tier 1 supplier to complete ESG questionnaire	Imec requires all Tier 1 suppliers to complete a supplier questionnaire addressing ESG topics such as GHG emissions and fair trade. This action supports systematic collection of supplier ESG data and provides a basis for risk screening, engagement, and performance improvement discussions. It complements contractual requirements and helps standardize ESG expectations in the supplier base.	Action: Supplier selection, qualification & evaluation procedures Collect supplier ESG data; enhance ESG risk management and engagement	Tier 1 suppliers	All Tier 1 suppliers since 2022 with further roll out in 2023 and 2024.	In 2025, 37 of 48 Tier 1 suppliers completed the supplier questionnaire, with the remaining suppliers still in process.
19 Stakeholder's sustainability expectations	Benchmark with key frameworks/regulation (2026–2028)	Benchmark industry practices and requirements from relevant frameworks/regulation (incl. RBA/ Responsible Labor Initiative, UN Guiding Principles on Business and Human Rights (UNGP), EU Forced Labor Regulation) to identify gaps and define imec's approach.	Action: Sustainable Procurement Action Plan (2026–2030)	Value chain workers (suppliers and contractor workers)	Benchmark and identify gaps; define approach	Planned (2026–2028)
	Strengthen procurement approach ("best practice" guidance) (2026–2028)	Develop internal procurement guidance to translate imec's Code of Conduct expectations into consistent supplier screening, follow-up and escalation steps.	Policy: imec's Code of Conduct for Partners Action: Sustainable Procurement Action Plan (2026–2030)	Value chain workers (via supplier screening and follow-up)	Internal procurement guidance developed and applied	Planned (2026–2028)
	Build procurement capacity (2026–2028)	Run workshops/training for procurement team members to help buyers identify and address human-rights risks within their categories.	Action: Sustainable Procurement Action Plan (2026–2030)	Procurement team (to address risks affecting workers in the value chain)	Workshops/training delivered to procurement team members	Planned (2026–2028)
	Improve risk intelligence (2026–2028)	Maintain (and periodically update) a map of high-risk countries relevant to imec's supply chain and a list of salient human-rights issues for the semiconductor sector to inform risk-based supplier prioritization.	Action: Sustainable Procurement Action Plan (2026–2030)	Supply chain (high-risk countries; salient human-rights issues for semiconductor sector)	High-risk country map and salient issues list maintained and periodically updated	Planned (2026–2028)
	Identify higher-risk suppliers (2028–2030)	Use questionnaire results and internal risk analysis to create and maintain a list of higher-risk suppliers.	Actions: Supplier Questionnaire & Sustainable Procurement Action Plan (2026–2030)	Suppliers (higher-risk suppliers)	List of higher-risk suppliers created and maintained	Planned (2028–2030)
	Implement due diligence and mitigation measures (2028–2030)	For prioritized suppliers/risks, implement due diligence and mitigation actions, with focus on forced labor, child labor (including upstream/mining-related risks where relevant), and unethical recruitment practices (e.g., unreasonable recruitment fees).	Policy: imec's Code of Conduct for Partners Actions: Supplier Questionnaire & Sustainable Procurement Action Plan (2026–2030)	Prioritised suppliers/risks in the value chain	Due diligence and mitigation actions implemented for prioritized suppliers/risks (focus areas: forced labor, child labor, unethical recruitment)	Planned (2028–2030)
	Strengthen supplier alignment through a recognised framework/ certification (2028–2030)	Select and apply a recognized framework/certification to reinforce alignment and systematic implementation (e.g., RBA/Responsible Labor Initiative, UN Guiding Principles on Business and Human Rights (UNGP), or another appropriate scheme based on the benchmarking outcome).	Action: Sustainable Procurement Action Plan (2026–2030)	Suppliers (supplier alignment)	Recognized framework/certification selected and applied	Planned (2028–2030)
20 Client and supplier data security & privacy	All new AI systems validated pre-deployment	Imec applies an organization-wide target requiring that every new AI system is assessed before it is put into production. The validation aims to identify and address privacy, legal/compliance and other relevant risks upfront. This target applies across all imec data and systems, including data relating to clients and suppliers, and is monitored through compliance management tooling and workflows.	Policy: AI policy	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	All new AI systems must undergo risk and compliance validation before production deployment.	All new AI systems have been evaluated prior to going into production.
	All privacy incident handled within 72 hours	Imec sets an organization-wide service-level commitment to ensure timely handling of privacy incidents across all data and systems, including client and supplier information. "Handled" means the incident is documented, analyzed and risk-assessed, and an action plan is defined to mitigate the issue. This includes internal escalation and, where required, external notification. Evidence is tracked in compliance management tooling.	Action: Personal Data Breach Business Process Protect personal data and prevent escalation; meet GDPR/legal obligations; ensure timely notification; preserve trust of customers, employees and partners.	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	All privacy incidents handled within 72 hours	12 of the 14 incidents were handled within 72 hours.
	All data subject request handled within 30 days	Imec has an organization-wide target to handle all data subject requests within the regulatory timeline. Requests are logged, assessed and managed through defined workflows to support timely responses. This target applies consistently across imec's systems and processes, including where personal data relating to clients and suppliers may be involved. Monitoring and evidence are maintained through compliance management tooling and internal KPIs.	Action: Cyber Security Incident Response procedure (NIST lifecycle) Protect client/supplier information against unauthorised access, loss, misuse, alteration or disclosure	All imec entities (incl. subsidiaries) and relevant interactions with partners, suppliers and customers involved in data sharing/collaboration	All data subject requests handled within 30 days	24 of the 25 data subject rights were handled within 30 days with one exception due to legal complications.

6. **KPI** table

Environmental KPI's

ESRS E1 Climate change

(E1-7) Total energy consumption (MWh)

Metric	Unit	imec Group 2024	imec Group 2025	imec Belgium 2024	imec Belgium 2025	imec the Netherlands 2024	imec the Netherlands 2025	imec United States 2024	imec United States 2025
Total energy consumption - *Broken down as follows*	MWh	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*		152244	163352	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*			
• Total energy consumption from fossil sources	MWh			18380	22650				
• Total energy consumption from nuclear sources	MWh			0	0				
• Total energy consumption from renewable sources	MWh			133864	141011				

(E1-8) Gross scope 1, 2, 3 GHG emissions (kton of CO_2e)

Metric	Unit	imec Group 2024	imec Group 2025	imec Belgium 2024	imec Belgium 2025	imec the Netherlands 2024	imec the Netherlands 2025	imec United States 2024	imec United States 2025
GHG emissions intensity (total GHG emissions per net revenue)	kton of CO_2e/mioEur	0.30	**0.31**	NA	**NA**	NA	**NA**	NA	**NA**
Gross Total GHG emissions (market-based) *Broken down as follows*	kton of CO_2e	317.80	**373.98**	316.04	**364.22**	1.11	**6.98**	0.48	**1.94**
• Gross Scope 1 GHG emissions	kton of CO_2e	13.90	**13.49**	13.78	**12.86**	0.05	**0.00**	NA	**NA**
• Gross Scope 2 GHG emissions (market-based)	kton of CO_2e	0.40	**0.42**	0.20	**0.23**	0.00	**0.01**	0.10	**0.10**
• Gross Scope 2 GHG emissions (location-based)	kton of CO_2e	15.70	**15.54**	14.30	**15.54**	0.24	**0.14**	0.14	**0.13**
• Gross Scope 3 GHG emissions (market-based) *Broken down as follows*	kton of CO_2e	303.50	**360.00**	302.06	**351.12**	1.07	**6.97**	0.38	**1.83**
· Cat 1 - Purchased Goods and Services	kton of CO_2e	87.20	**105.72**	86.38	**101.09**	0.80	**4.63**	0.01	**0.01**
· Cat 2 - CAPEX	kton of CO_2e	8.60	**36.22**	8.57	**35.41**	NA	**0.26**	0.02	**0.55**
· Cat 3 - Fuel- and energy-related activities (market-based)	kton of CO_2e	4.00	**5.88**	3.91	**4.47**	0.03	**1.37**	0.03	**0.03**
· Cat 4 - Upstream transportation & distribution	kton of CO_2e	0.90	**0.01**	0.86	**0.01**	NA	**NA**	NA	**NA**
· Cat 5 - Waste from operations	kton of CO_2e	0.70	**1.38**	0.73	**1.38**	NA	**NA**	NA	**NA**
· Cat 6 - Business travel	kton of CO_2e	4.00	**5.68**	3.76	**4.04**	NA	**0.45**	0.28	**1.19**
· Cat 7 - Employee commuting	kton of CO_2e	3.80	**3.73**	3.48	**3.40**	0.23	**0.23**	0.06	**0.06**
· Cat 8 - Upstream leased assets	kton of CO_2e	0.00	**0.00**	NA	**NA**	0.00	**0.00**	NA	**0.00**
· Cat 9 - Downstream transport and distribution	kton of CO_2e	7.20	**11.59**	7.22	**11.56**	NA	**0.03**	0.00	**0.00**
· Cat 10 - Processing of sold products	kton of CO_2e	3.00	**3.36**	3.02	**3.36**	NA	**NA**	NA	**NA**
· Cat 11 - Use of sold products	kton of CO_2e	184.10	**186.25**	184.10	**186.25**	NA	**NA**	NA	**NA**
· Cat 12 - End-of-life treatment of sold products	kton of CO_2e	0.00	**0.16**	0.03	**0.16**	NA	**NA**	NA	**NA**
· Cat 13 - Downstream leased assets	kton of CO_2e	NA	**NA**	NA	**NA**	NA	**NA**	NA	**NA**
· Cat 14 - Franchises	kton of CO_2e	NA	**NA**	NA	**NA**	NA	**NA**	NA	**NA**
· Cat 15 - Investments	kton of CO_2e	NA	**NA**	NA	**NA**	NA	**NA**	NA	**NA**

Environmental KPI's

Non ESRS Related Metrics

Aditional Metrics to the ESRS

Metric	Unit	imec Group 2024	imec Group 2025	imec Belgium 2024	imec Belgium 2025	imec the Netherlands 2024	imec the Netherlands 2025	imec United States 2024	imec United States 2025
Modal split	%	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*		55	**57**	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*			
Number of bike lease contracts	Quantity			1032	**1221**				
Number of newbike lease orders	Quantity			434	**420**				
Car fleet emissions	gCO_2/km			30	**18**				
Own workforce opt-out of benefit in kind company car	%			20	**26**				
Number of cars in fleet - Broken down as follows	Quantity			704	**766**				
• Full electric vehicles	Quantity			290 (41%)	**422 (55%)**				
• Fossil fuel cars	Quantity			66 (9%)	**45 (6%)**				
• Other (hybrid or plug- in hybrid	Quantity			348 (50%)	**299 (39%)**				

ESRS E3 Water

(E3-4) Total water consumption (m3)

Metric	Unit	imec Group 2024	imec Group 2025	imec Belgium 2024	imec Belgium 2025	imec the Netherlands 2024	imec the Netherlands 2025	imec United States 2024	imec United States 2025
Total water consumption	m^3	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*		0	**0**	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*			
Total water withdrawal	m^3			751,951	**804,519**				
Total water discharge - Broken down as follows	m^3			639,420	**677,959**				
• Total water discharged into surface water	m^3			598,160	**656,174**				
• Total water discharged into sewer	m^3			24,884	**19,650**				
• Total water discharged through external treatment, including liquid waste	m^3			1,552	**2,135**				
• Total water recycled and reused	m^3			243,581	**207,153**				
• Total water stored	m^3			NA	**NA**				
• Total water evaporation	m^3			112,532	**126,560**				
• Water intensity	m^3/mioEur			731	**663**				

Environmental KPI's

ESRS E5 Resource use and circular economy

(E5-4) Total waste consumption (tonnes)

Metric	Unit	imec Group 2024	imec Group 2025	imec Belgium 2024	imec Belgium 2025	imec the Netherlands 2024	imec the Netherlands 2025	imec United States 2024	imec United States 2025
Total weight of waste generated (own operations) *Broken down as follows*	tonnes			798.75	**1156.6**				
• Proportion of waste diverted from waste disposal	%			58	**59**				
• Proportion of waste diverted to waste disposal	%			42	**41**				
Total waste diverted from waste disposal	tonnes			463.65	**682.6**				
Total waste diverted to waste disposal *Broken down as follows*	tonnes			335.25	**474**				
• Proportion of waste diverted as hazardous	%			32	**47**				
• Proportion of waste diverted as non-hazardous	%			68	**53**				
Total weight of hazardous waste generated	tonnes			253.95	**545.4**				
Hazardous waste diverted from waste disposal *Broken down as follows*	tonnes			119.2	**439.9**				
• Reuse	tonnes			0	**0**				
• Reclycing	tonnes			0	**112.4**				
• Other recovery operations	tonnes	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*		119.2	**327.5**	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*			
Hazardous waste diverted to waste disposal *Broken down as follows*	tonnes			134.75	**105.5**				
• Incineration (with energy recovery)	tonnes			NA	**71.5**				
• Incineration (without energy recovery)	tonnes			8.5	**34**				
• Landfill	tonnes			68.58	**93,8**				
• Other disposal operations	tonnes			57.67	**0**				
• Total weight of non-hazardous waste generated	tonnes			544.8	**611.2**				
Non-Hazardous waste diverted from waste disposal *Broken down as follows*	tonnes			344.3	**242.7**				
• Reuse	tonnes			0	**0**				
• Reclycing	tonnes			0	**168.6**				
• Other recovery operations	tonnes			344.3	**74.1**				
Non-Hazardous waste diverted to waste disposal *Broken down as follows*	tonnes			200.5	**368.5**				
• Incineration (with energy recovery)	tonnes			200.5	**368.5**				
• Landfill	tonnes			0	**0**				

Social KPIs

ESRS S1 Own Workforce

General HR

(S1-5) Characteristics of the undertaking's employees
(S1-6) Characteristics of non-employees in the undertaking's own workforce

		imec Group		imec Belgium		imec the Netherlands		imec United States		Other	
Metric	**Unit**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Total workforce (own workforce + extended workforce)	Headcount	6061	**6577**	5623	**6117**	356	**334**	64	**83**	18	**43**
Own workforce *Broken down as follows*	Headcount	3304	**3603**	2946	**3207**	281	**277**	60	**77**	17	**42**
• Male	Headcount	2348	**2568**	2092	**2276**	206	**205**	37	**51**	13	**36**
• **Female**	Headcount	956	**1035**	854	**931**	75	**72**	23	**26**	4	**6**
Share of extended workforce	%	45	**45**	48	**48**	21	**17**	6	**7**	6	**2**
Extended workforce *Broken down as follows*	Headcount	2757	**2974**	2677	**2910**	75	**57**	4	**6**	1	**1**
• PhD	Headcount	797	**814**	797	**814**	0	**0**	0	**0**	0	**0**
• Flexforce	Headcount	794	**927**	760	**900**	30	**23**	3	**3**	1	**1**
• Assignees	Headcount	703	**719**	658	**705**	45	**14**	0	**0**	0	**0**
• Other	Headcount	463	**514**	462	**491**	0	**20**	1	**3**	0	**0**

Invest in engaged and talented employees

(S1-12) Training and skills development metrics
(S1-5) Characteristics of the undertaking's employees

		imec Group		imec Belgium		imec the Netherlands		imec United States	
Metric	**Unit**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Employees participating in formalised performance & career development reviews	% of employees	100	**100**	100	**100**	100	**100**	100	**100**
Average number of training hours per employee	hours/FTE	22	**21**	22	**22**	24	**18**	3	**7**
Rate of employee turnover	%	9	**8**	7	**6**	24	**31**	21	**19**

Promote a healthy work-life balance

(S1-14) Work-life balance metrics

		imec Group		imec Belgium		imec the Netherlands		imec United States	
Metric	**Unit**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Percentage of people in own workforce entitled to take family-related leave	%	N/A	**N/A**	100	**100**	100	**100**	N/A	**97**

Social KPIs

ESRS S1 Own Workforce

Offer optimal economic and social working conditions

(S1-5) Characteristics of the undertaking's employees
(S1-7) Collective bargaining coverage and social dialogue
(S1-9) Adequate wages
(S1-10) Social protection

		imec Group		imec Belgium		imec the Netherlands		imec United States	
Metric	**Unit**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Own workforce *Broken down as follows*	Headcount	3304	**3603**	2946	**3207**	281	**277**	60	**77**
• Permanent male	Headcount	2219	**2450**	2009	**2201**	163	**169**	37	**49**
• Permanent female	Headcount	902	**987**	826	**899**	51	**57**	23	**26**
• Temporary male	Headcount	129	**118**	83	**75**	43	**36**	0	**2**
• Temporary female	Headcount	54	**48**	28	**32**	24	**15**	0	**0**
Employees covered by collective bargaining agreements	%	N/A	**N/A**	100	**100**	0	**0**	N/A	**0**
the percentage of employees covered by workers' representatives	%	N/A	**N/A**	100	**100**	100	**100**	N/A	**0**
Employees are paid an adequate wage (established through collective bargaining or statutory minimum wages)	yes or no	N/A	**N/A**	yes	**yes**	yes	**yes**	N/A	**yes**
Life events covered by social protection against loss of income Sickness, unemployment, injury, disability, maternity leave	-	N/A	**N/A**	all listed	**all listed**	all listed	**all listed**	N/A	**long and short term disability and illness**
Employees older than 60 years that use time credit at end of career	%	N/A	**N/A**	N/A	**3%**	0	**0**	N/A	**N/A**

Social KPIs

ESRS S1 Own Workforce

Stimulate diversity & inclusion

(S1-8) Diversity metrics
(S1-11) Persons with disabilities
(S1-15) Remuneration metrics
(S1-16) Incidents of discrimination and other human rights incidents

		imec Group		imec Belgium		imec the Netherlands		imec United States	
Metric	**Unit**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Gender distribution at top management level (executive board) Male	Headcount	8	**11**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**
Gender distribution at top management level (executive board) Female	Headcount	3	**3**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**
Gender distribution at top management level (executive board) Male	%	73	**79**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**
Gender distribution at top management level (executive board) Female	%	27	**21**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**
Gender distribution at top management level (manager population T7 and up) Male	Headcount	690	**783**	622	**694**	47	**54**	15	**21**
Gender distribution at top management level (manager population T7 and up) Female	Headcount	194	**216**	164	**186**	14	**14**	15	**14**
Gender distribution at top management level (manager population T7 and up) Male	%	78	**78**	79	**79**	77	**79**	50	**60**
Gender distribution at top management level (manager population T7 and up) Female	%	22	**22**	21	**21**	23	**21**	50	**40**
Percentage of people in own workforce with a disability	%	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**
Gender pay gap defined as the difference in average pay levels between female and male employees	%	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**
Annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees (excluding this individual)	-	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**	N/A	**N/A**

Social KPIs

ESRS S1 Own Workforce

Support a solid health and safety culture

(S1-13) Health and safety metrics

		imec Group		imec Belgium		imec the Netherlands		imec United States	
Metric	**Unit**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Percentage of people in its own workforce covered by health and safety management system based on legal requirements and (or) recognized standards/ guidelines	%	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*		100	**100**	*At the moment of reporting, scope of data collection does not yet cover all imec group, for operational balances, only imec Belgium data is available*			
Number of fatalities in own and extended workforce as result of recordable work-related accidents	-			0	**0**				
Number of fatalities in own workforce as result of work-related ill health	-			0	**0**				
Rate of recordable work-related accidents in own workforce Formula: (recordable accidents ÷ total hours worked × 1,000,000)	cases per 1,000,000 hours			0.44	**1.242**				
• Recordable work-related accidents in own workforce	-			2	**6**				
• Total hours worked by own workforce	hours			4545450	**4827334**				
Cases of recordable work-related ill health in own workforce	-			0	**0**				
Number of days lost to recordable work-related accidents	days			10	**75**				
Number of days lost to recordable work-related ill health	days			N/A	**N/A**				
Severity rate (days lost per 100,000 hours worked)	days per 100,000 hours			0.002	**0.015**				

Governance KPIs

ESRS G1 Business Conduct

(G1-4) Corruption or bribery related metrics - (G1-5) Political influence, including lobbying activities - (G1-6) Payment practices

		imec Group	
Metric	**Unit**	2023	**2024**
Number of convictions for violation of anti-corruption and anti-bribery laws (final criminal court decisions)	-	0	**0**
Number of sanctions for violation of anti-corruption and anti-bribery laws (final administrative/regulatory decisions)	-	0	**0**
Total amount of fines for violation of anti-corruption and anti-bribery laws (recognised in financial statements during the reporting period)	EUR	0	**0**
Total monetary value of financial political contributions made directly and indirectly during the reporting period	EUR	0	**0**
Total monetary value of in-kind political contributions made directly and indirectly during the reporting period	EUR	0	**0**
Standard payment terms by main category of suppliers (specify SMEs if different)	days	60	**60**
Number of appointed members of administrative/management/supervisory bodies who held a comparable position in public administration (incl. regulators) in the prior 2 years	-	0	**0**

7. **ESRS** index

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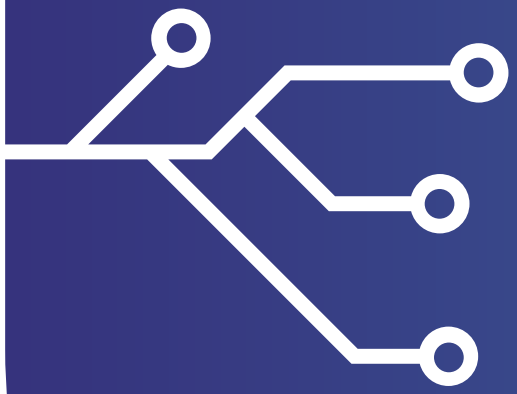

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Financial statement **2025**

1. Consolidated balance sheet

The consolidated balance sheet total of imec International sees a significant increase of 17% to 1.7 billion euros in 2025. This increase is also reflecting the growing organization and is explained in more detail below.

Property, plant and equipment

In line with the ambitious European Chips Act project and the growth of imec, significant investment plans are being rolled out. The investment plans support imec's strategy of which state of the art infrastructure is one of the pillars.

In terms of infrastructure expansion, the NanoIC pilot line as a part of the EU Chips Act, and supported by the Flemish government, is the largest European investment in an RTO to date. The execution is happening in two phases, of which the first one (extending Fab 3) is in full operation, with the second phase build-out of Fab 4 being planned. The implementation of the NanoIC pilot line will ensure imec is ready to continue to play its role globally, in Europe and in Flanders.

Tangible fixed assets increase by 162,21 million euros to 603,51 million euros in 2025 at a depreciation cost of 105,42 million euros. Imec invested a total of 178.29 million euros in property, plant and equipment in 2025. This high investment amount is resulting from technical infrastructure and scientific equipment to keep up with the latest developments.

The balance of assets under construction increased to 182 million euros at the end of 2025 and relates exclusively to R&D equipment to be put into service in 2026.

The many long-term collaborations with the major device makers on the world stage of the chip industry are vital from a strategic point of view and strengthens the role of imec as semiconductor ecosystem builder and bringing all relevant players in the semiconductor value chain together.

One of those major key players is the Dutch company ASML, with whom imec has a long standing strategic collaboration.

In 2025, the Joint High NA lab in Veldhoven came in full swing; in this lab the next generation of EUV devices are being tested and further developed. The collaboration between ASML and imec in the context of this lab is aimed at already offering the largest chip suppliers access to this prototype device in order to introduce this device into the chip production process as quickly as possible.

(Multi-year) contracts have been signed with several other important and strategic equipment suppliers. Those devices, depending on their delivery time and application, will end up in the current 300 mm cleanroom or its expansion, which was recently put into operation.

It is important to mention that imec in the coming years will further increase its investment plan and this both in terms of R&D tools but the construction of a new office building and supporting infrastructure works are planned.

Financial fixed assets

Financial fixed assets increased slightly by €1.74 million to €61.65 million, representing a 2.91% increase compared to 2024.

Imec VZW's new investments in 2025 were in spin-offs Eyeo (€3.38 million) and Density AI (€1.36 million; further imec took a commitment of €5 mio in imec.istart Future Fund.

At subsidiary Fidimec, the most significant investments in 2025 were the capital downpayments of resp. €1.5m and €6.0 million to the imec.xpand I and imec.xpand II funds.

These investment support directly imec's venturing strategy.

Imec.xpand I realized a major milestone by realized a magnificent exit of Celestial AI to Marvel. This trade sale was closed in February 2026 and will have no impact on the financials of 2025.

By the end of 2025, the imec.xpand I fund held 13 active portfolio companies and the overall return outlook is considered very promising. The fund will actively explore exit opportunities in the next years.

Imec.xpand II Fund, with a raised capital of €300 million, has currently a portfolio of 16 companies and will continue to invest untill 2027.

In terms of exits, 2025 was a very successful year. In 2025, the trade sales of both Septentrio and Luceda were completed. Septentrio was acquired by the Swedish company Hexagon in March 2025. Luceda Photonics, was acquired by Semitronix. These sales made a very significant contribution to the non-recurring financial results of 2025 of €42,6 mio euro. EUV RMQC NV, which had previously been written down, exited the portfolio during the year.

Furthermore, significant write-downs were recorded on the portfolio, amounting to €5.81 million, both within imec.xpand and other participations. As a result of these write-downs, the net valuation of the participations reflects the current status of the portfolio. This valuation is based on the principle of prudence and takes into account the specific risks associated with each investment, such as growth potential, product development progress, and exit expectations. These considerations are particularly relevant when valuing venture capital funds.

Current assets

Current assets increase by 82.22 million euros to 1,026.99 million euros. This is an increase of 8.70% compared to 2024.

There are no long-term trade receivables at the end of 2025.

Other long-term receivables decreased by €17.00 million to €13.41 million. This decrease compared to the previous year is mainly due to the reclassification of capital subsidies granted by the European Commission and the Flemish government to short-term receivables. In addition, a receivable related to the R&D tax credit of previous years amounting to €9.18 million is recorded.

Inventories increased by €16.50 million to €28.57 million. This balance no longer includes only wafers, gases, and chemicals, but also includes real estate intended for sale, as well as contracts in progress for customers. Imec acts as the principal builder for a new office building (imec 6), currently recorded at €8.86 million, which will be sold under an "upon completion" financing structure (sale-and-leaseback). As a result, this item is expected to increase significantly over the coming years.

Amounts receivable within one year increase by 75.81 million euros to 257.79 million euros

The trade receivables experience an increase of 54.47% to 214.31 million euros

Trade receivables rose by 54% compared to a 12% increase in turnover. The significant increase in trade receivables is resulting from the European Chips Act projects which are now at full pace. No increased risk is associated with the higher outstanding balances as these customer receivables are closely monitored.

Other short-term receivables amount to 43.48 million euros. This heading mainly includes the receivable recorded for the balance of the Flemish grant (18.09 million euros), but also short-term receivables (down to 6.39 million euros) from the Flemish government and the European Commission relating to capital grants under the «Flemish Resilience» plan. There is finally also a receivable related to taxes that decreased by 5.09 million euros to 3.55 million euros.

Cash investments and cash at bank slightly increased by 6.38 million euros to 700.45 million euros. The cash investments consist, on the one hand, of funds on call on a daily basis and, on the other hand, of term deposits of various short-term maturities. The available cash is committed to a very significant extent to ongoing commitments. In particular, the plan under the EU Chips Act is a multi-year plan for which advances have therefore already been received but the underlying investment plan will materialize in the period up to 2029. There are also a lot of other commitments, such as pass-through obligations to public funding partners, but also to university groups, etc....

Accrued assets increase by 0.54 million euros to 26.77 million euros. This item mainly includes costs to be carried forward around maintenance contracts, licenses and software.

Equity

Consolidated equity increased by 88.48 million euros to 519.16 million euros. Attributable to the profit for the fiscal year (group share) of 96.98 million euros.

Minority interests also increased by 42.71 million euro. This heading contains the minority shareholders' share in the consolidated equity of imec international but more specifically in the subsidiaries of imec vzw in which Flanders is a co-shareholder. This concerns historically FIDIMEC and Finlab and in 2024 the new entity imec EU Pilot Line NV, with a capital contribution from the Flemish Government of 187.55 million euros. Fidimec's profit in 2025 is 41.88 million euros and Finlab's profit in 2025 is 0.64 million euros.

Debts

Total debts increase in 2025 by 114.92 million euros to 761.31 million euros. This is an increase of 17.78%.

Long-term debt increased by €2.27 million, reflecting a transfer of €6.17 million to short-term debt and an €8.46 million rise in long-term covenant obligations, reaching €18.77 million by 2025.

Short term amounts payable within 1 year increase by 112.94 million euros to 420.15 million euros

There was an increase in trade payables of 34.42 million euros. The increase of trade payables is quite considerable but in line with the investment plans which are ongoing. A decrease in advance payments received of 14 .99 million euros to 59,75 million euro is also noted. The subsidiary imec EU Pilot line NV took updrew a straight loan of 58 million, in line with cash-flow planning.

Social debts increase by 16.03 million euros to 109.13 million euros. This increase results from an increase in the workforce due to the growth of imec' activities

Accrued liabilities show no significant change from 2024 and amount to €300.26 million.

They mainly consist of the following items:

- Last year, there was a significant increase in 'cash' income to be carried forward. This is due to the cash received from Horizon Europe. Imec will provide consideration for this in future periods, and will recognize the related revenue at that time. These deferred revenues 'in cash' evolve according to the status of ongoing projects and related commitments. In 2025, there was a 21.51 million euro decrease compared to 2024.
- The earmarked grants to be carried over increase by 1.86 million euros to 43.93 million euros. This amount represents funds yet to be spent from already received earmarked Flemish grants. In depth information on the grants is shared in the section on the income statement.
- Deferred revenues «in kind» increase by 8.09 million euros.

2. Consolidated income statement

In its R&D strategy, imec focuses on the development of nanoelectronics and its impact on major societal challenges. Global socio-economic priorities, such as healthcare and aging, transport, communication, renewable energy, ... can only (help) be solved by innovative technologies. From this social vision, imec selects the technological challenges that fit, within its mission and which also offer sufficient interdisciplinary leverage. This allows optimal use to be made of imec's unique infrastructure, competences and technology platforms. This selection is further elaborated on the basis of the market-oriented growth potential of the technology and is tested against the local economic added value. On the one hand, the key challenges are translated into research platforms and related research programs that are rather scale- and performance-driven and generic in nature. On the other hand, they are translated into function-driven and application-specific domains. Increasingly, imec is trying also to build bridges between both major technological directions. In doing so, a distinction is made between platform research, which is mainly focussed on industrial applications, and exploratory and proactive research that strives for fundamental progress.

Total operating income, including government grants, showed a considerable growth of 17.70% to 1,216.90 million euros. Operating profit is 96.18 million euros compared to 40.90 million euros in 2024.

All imec entities have a specific focus on the local industry of the country where they operate. For imec vzw, this is Flanders in particular.

Total turnover (excl. public funding) over 2025 is 846.26 million euros. This represents 69.5% of total operating income. There is an increase of 12.3% compared to 2024.

In 2025, the Flemish government usage amounts to 145.32 million and the project subsidies received s amount to 159.77 million euros, for the foreign entities the received subsidies are 11.90 million euros; adding to a total of 316.99 million euros.

Other operating income amounts to 44.95 million euros, including an amount of 37.11 million to cost reductions obtained, specifically the exemption from withholding tax on professional income for scientific personnel. This cost reduction remains an important support measure for imec as an R&D centre.

2025 was the fourth year of operation of the convenant;

The Convenant entails the mutual engagements and commitments of both the Flemish Region and imec Imec is working along t strategic and specific operational objectives. Those operational objectives partly are also reflected in the agreed upon CPIs (Critical Performance Indicators) which were all achieved by imec in 2025.

On the financial side, the grant for imec for 2025 amounted to 160.23 million euros. This grant is split into basic funding (88.26 million euros) and further earmarked funds (71.97 million euros).

Amounts (x 1000 euros) TY 2025				
	Committed resources	Utilization P&L	Outstanding commitments end of 2025	Reserves carried forward end of 2025
Non labeled grant	88 262	88 538	459	745
Demand-driven research ICON	16 479	11 485	23 625	17 439
iStart	4 709	4 503	943	1 037
Edit	5 886	4 607	100	6 136
Basic strategic research with the core groups	7 061	7 120	-	2 416
Strategic projects with Flemish knowledge centers PhD	4 709	3 825	10 933	-3 553
Budget system demonstration	32 565	24 801	4 961	15 904
Care and health	561	437	-	253
Total	**160 233**	**145 316**	**41 021**	**40 378**

Grant from the Flemish Region for imec and overview of its use

Base funding in the amount of €88.54 million is recognized in the 2025 income statement, given that the predetermined targets were met for all CPIs from the covenant.

In the context of proper reporting of specific activities, operating costs and investments related to them are allocated to those earmarked funds. To the extent that the allowance is not fully drawn or committed, it is carried forward to the next operating year. That applies to all labelled grants, for a total reserve of 40.38 million euros. That transfer decreases by 1.69 million euros compared to last year. The utilization is lower than the allocated allowance, especially on ICON.

Imec also has outstanding commitments on the different labelled grants. When the different projects are awarded and the PhD contracts signed, the commitments are recorded and included accordingly in short-term debts and under the long-term debts for the long-term part. Imec wants to give a complete and true picture of its commitments. Which amount to 23.63 million euros wrt the ongoing projects of ICON. For the strategic PhD projects the commitments amount to 10.93 million euros and for system demonstration it is 4.96 million euros (see frame for all amounts).

Local governments in Flanders, the Netherlands and Florida continue to support imec. Government financial support for the activities of imec the Netherlands and imec Florida amount to, respectively 9.56 million euros and 2.35 million euros.

Total operating expenses increased in 2025 by €127.69 million to €1,120.72 million, representing an increase of 12.86%.

Purchases of materials and consumables increased by €22.77 million to €257,79 million, driven by higher output of lot turns in the cleanroom and an overall increase in operational activity.

The cost of services and miscellaneous goods rose by €45.04 million to €318.99 million, an increase of 16.4% compared to 2024, in line with higher operating income. Maintenance costs were particularly notable, increasing by €10.71 million year-on-year, while computer-related costs rose by €7.29 million. "In-kind" costs remained broadly stable, increasing by only €2.02 million, whereas "in-kind" revenues declined significantly to €119.26 million.

The increase in scholarships is in line with the funds received under the covenant. Scholarships therefore remain an important instrument for imec to attract new scientific talent.

Total personnel costs increased by €46.56 million (12.3%) to €426.09 million. This increase is driven by growth in staff numbers from 3.174 to 3,564, as well as statutory indexation applied in 2025. Imec continues to work also with flexforces and they continue to play an important role in the current labour market in supporting imec's operational commitments.

Depreciation on property, plant and equipment amounted to €105.42 million, representing an increase of 5.1% compared to 2024.

Other operating expenses mainly consist of taxes, such as property tax.

In 2025 imec bought land, adjacent to the imec site, to further expand the site and to build the planned FAB4 cleanroom; resulting from this purchase a one-time charge of €7.72 million was recorded for exceptional depreciation as the current building on this land is intended for demolition.

The recurring financial result also made an important contribution to the profit of €18.49 million, compared to €16.09 million in 2024. Recurring financial income mainly consists of interest income and capital grants received, with the utilization of these capital grants recognized in proportion to the depreciation recorded. Recurring financial expenses primarily relate to interest costs.

The non-recurring financial result amounted to €45.08 million, mainly driven by the sale of participations. In this context, Luceda contributed €7.11 million and Septentrio €35.24 million thru subsidiary Fidimec. In addition, imec also recouped €4,22 million on the participation in EUV RMQC NV, which was previously written off.

The strong operating result combined with exceptional gains on participations, resulted in a strong overall outcome before taxes (€159.75 million) and also leads to a net tax expense of €14.06 million.

The consolidated profit for 2025 amounts to €139.70 million, compared to €53.77 million in 2024. The share attributable to the imec group in the consolidated profit for 2025 is €96.98 million.

Acronym List

AC/DC	Assessment & Development Centers
ACP	Automotive Chiplet Program
AI	Artificial Intelligence
AMIP	Access Management improvement plan
APC	Advanced Patterning Center
CFET	Complementary Field Effect Transistor
CMOS	Complementary metal–oxide–semiconductor
CMP	Chemical Mechanical Polishing
CMRT	Conflict Minerals Reporting Template
DE&I	Diversity Equity and Inclusion
DMA	Double Materiality Assessment
DPO	Data Protection Officer
DRE	Destruction Removal Efficiency
EBO	Energy Policy Agreement (energiebeleidsovereenkomst)
EFRAG	European Financial Reporting Advisory Group
EHS	Environment, Health & Safety
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
FAIN	Facilities and Infrastructure

FTE	Full Time Equivalent
GEM	Gas Emission Monitoring
GHG	Greenhouse Gas (Protocol)
GI	Gastrointestinal
GOV	Governance (of sustainability)
GRI	Global Reporting Initiative
HBT	Heterojunction Bipolar Transistor
HPW	High-purity Water
HR	Human Resources
IC	Integrated Circuit
ICP	Internal Carbon Pricing
ICT	Information and Communications Technology
IEDM	International Electron Devices Meeting
IoT	Internet of Things
IP	Intellectual property
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, Risks and Opportunities
ITF	imec Technology Forum
KPI	Key performance indicator
LMS	Learning Management System

NGO	Non-governmental organization
OEM	Original Equipment Manufacturer
PAHCO	Privacy, Artificial Intelligence and Healthcare Compliance Office
PAT	Process Analytical Technology
PoC	Proof of Concept
PTW	Partner Technical Week
PV	Photovoltaics
R&D	Research and Development
RF	Radio Frequency
RO	Reverse Osmosis
SBM	Strategy & Business Models
SIF	Serious Injury Fatality
SSTS	Sustainable Semiconductor Technologies and Systems
STEM	Science Technology Engineering and Mathematics
TRL	Technology Readiness Level
UN SDG/ SDG	United Nations Sustainable Development Goals
UWB	Ultra-wideband
VCA	Value Chain Aggregator
WOS	Web of Science
WRP	Water Recovery Plant

About this report

Publication date

25 April 2026

Reporting period

January 1, 2025 – December 31, 2025, corresponding to the financial year of all the entities of the imec group. All KPIs fall within this reporting period, unless stated otherwise. The annual and sustainability report can be consulted online at www.imec-int.com/sustainabilityreport. This report is published annually to provide information in a transparent and public manner about the ambitions and progress toward achieving imec's objectives.

Reporting standard and approach

As a public utility foundation and not-for profit association, imec International and imec vzw have no legal obligation under Belgian law to adhere to the EU CSRD and hence to comply with the ESRS. However, as a mark of the importance it attaches to sustainability reporting and transparency, imec has chosen to voluntarily align its reporting with the ESRS. To this end, imec has conducted a DMA, selected material datapoints from the ESRS, and followed EFRAG guidance on data collection.

The content index with reference to ESRS can be found on pages 68 to 69. The report's structure and content are based on imec's sustainability policy and material topics. The management approach is included in the description of each material topic.

In this report 'imec' or 'imec group' is used for convenience in contexts where reference is made to imec International and/or any of its subsidiaries, as the context may require.

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Disclaimer

The information and materials contained in this report are provided 'as is' without any explicit or implied guarantee of any kind. Imec shall not be liable for any damages whatsoever due to the use of or inability to use the information or materials contained in this report.

External safeguarding

This report has not obtained external assurance. However, internal verification and recommendations were performed and applied with internal and external experts and management. This report provides an accurate insight into imec's social, environmental, and ethical performance, relevant to both imec's stakeholders and imec itself.

Trademark

The imec group holds a global trademark portfolio, including word marks and combined figurative registered and unregistered trademarks, across national, regional, and international territories. Its lawful use requires prior written consent of imec in compliance with the imec branding guidelines, which may be updated periodically. The latest version is available upon written request.

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