

Charter

Audit Committee

Approved by the Supervisory Board of ASM International N.V. ("ASM" or the "Company") on December 7, 2025.

Article 1. Tasks and powers

- 1.1 The Audit Committee shall prepare for decision making by the Supervisory Board and shall supervise the activities of the Management Board with respect to:
 - a) the effectiveness, design and operation of the internal risk management and control systems (which includes financial, strategic, operational, compliance and cybersecurity risks), including supervision of the enforcement of the relevant legislation and regulations;
 - b) reporting on the internal risk management and control systems in the management board report, the way in which the material risks and uncertainties have been analyzed and the way the statement in the management board report has been substantiated;
 - c) supervising the operation of codes of conduct, the internal audit function regarding the financial reporting and where applicable the sustainability reporting of the Company, including its electronic reporting process;
 - d) the provision of financial information by the Company (choice of accounting policies, application and assessment of the effects of new rules, information about the handling of estimated items in the Annual Accounts, forecasts, work of internal and external auditors, etc.);
 - e) the provision by the Company of sustainability reporting and the information in the management report, which is necessary to understand the Company's impact on sustainability matters, and information necessary to understand how sustainability matters affect the Company's development, performance and position;
 - f) relations with, and compliance with, recommendations and follow-up of comments by, the Internal Auditor, External Auditor and any other external party involved in auditing the sustainability reporting;
 - g) the policy of the Company on tax planning;
 - h) relations with the Internal Auditor, External Auditor and any other external party involved in auditing the sustainability reporting, including for the latter two, in particular, their independence, remuneration and, with respect to the External Auditor, any non-audit services for the Company and give its approval thereto;
 - i) the financing of the Company; and
 - j) how environmental, social and governance (ESG) commitments impact the Company's financial statements (e.g. how ESG strategy impacts asset lives and valuations).
- 1.2 The Audit Committee shall present its (material) findings and recommendations to the Supervisory Board for consideration and decision making.
- 1.3 The Audit Committee shall provide an open avenue of communication with the External Auditor, Internal Auditor and the Management Board.
- 1.4 The Audit Committee has the authority to obtain advice and assistance from outside legal, accounting, or other advisors at the expense of the Company and to incur such other

ordinary administrative expenses as deemed appropriate to perform its duties and responsibilities. Any outside advisors will be held to absolute secrecy on the topics upon which they advise. The Audit Committee shall inform the Chair of the Supervisory Board and the Chief Executive Officer of any engagement of outside advisors, except where such notice would be manifestly inappropriate.

- 1.5 The Audit Committee will primarily fulfil its responsibilities by carrying out the activities enumerated in Articles 1 and 5. The Audit Committee will report regularly to the Supervisory Board regarding the execution of its duties and responsibilities.
- 1.6 The Audit Committee is authorized by the Supervisory Board, pursuant to article 23.8 of the Articles of Association, to exercise all powers of the Supervisory Board created in that article and may inspect all relevant corporate records, interview all officers and employees of the Company insofar as necessary to fulfil its assignment.

Article 2. Composition

- 2.1 The Audit Committee shall consist of at least three members to be appointed by and from among the members of the Supervisory Board.
- 2.2 The Chair of the Audit Committee shall be appointed by the Supervisory Board. The Audit Committee shall not be chaired by the Chair of the Supervisory Board or by a former member of the Management Board.

Article 3. Profile of the Audit Committee Members

- 3.1 More than half of the members of the Audit Committee shall be “independent” in accordance with the independence criteria as set out in article 2.4 of the Supervisory Board profile.
- 3.2 Each member shall have a working familiarity with basic finance and accounting practices and be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement.
- 3.3 The Audit Committee shall include at least one financial expert as described in Article 1.5 of the Supervisory Board Profile.

Article 4. Meetings

- 4.1 The Audit Committee shall meet periodically throughout the year according to an annual schedule which at least includes a meeting before the publication of the annual and semi-annual results and the determination of the budget. Other meetings may be called by the Chair of the Audit Committee or the Management Board if necessary. Members of the Audit Committee may participate in meetings of the Audit Committee by teleconference or similar means of telecommunication provided that all participating members can hear each other.
- 4.2 The Chief Financial Officer, Group Director Group control, Internal Auditor as well as the External Auditor will, unless decided otherwise by the Audit Committee, attend the meetings of the Audit Committee. The Company’s Chief Executive Officer, will attend the meetings of the Audit Committee if the Audit Committee determines so. The Chair of the Audit Committee may also invite other members of the Management Board, employees of the Company and others to attend the meetings of the Audit Committee or a part thereof.

- 4.3 The External Auditor may request a meeting of the Audit Committee to be held without representatives of the Management Board being present.
- 4.4 The Audit Committee will meet at least once a year with the External Auditor without the members of the Management Board being present.
- 4.5 The Audit Committee will appoint a Secretary to the meeting.
- 4.6 The agenda of the meetings will be made in consultation with the Chair of the Audit Committee. Minutes of the meetings of the Audit Committee will be made as directed by the Chair (or other presiding member).
- 4.7 The Secretary will circulate agendas and papers required to the members of the Audit Committee, as directed by the Chair of the Audit Committee.
- 4.8 Minutes will be made by the Secretary of the Audit Committee and shall be circulated as soon as possible to all the Supervisory Board members.
- 4.9 The Audit Committee may also pass resolutions without convening a meeting, provided that this takes place in writing, or by electronic mail and all Audit Committee members have declared to be in favor of the proposal concerned.

Article 5. Responsibilities and Duties of the Audit Committee

Financial Statements and related non-financial disclosure

- 5.1 The Audit Committee shall review and discuss with the Management Board the Company's Annual Accounts, quarterly financial statements and the Report of the Supervisory Board as to be inserted in the Annual Report, and all internal control reports (or summaries thereof) as well as any external sustainability reporting.
- 5.2 The Audit Committee shall review other relevant reports or financial information if and when submitted by the Company to the Audit Committee for any governmental body, or members of the public, and relevant reports rendered by the External Auditor (or summaries thereof).
- 5.3 The Audit Committee shall report its findings to the Supervisory Board before these documents are signed by or on behalf of the Supervisory Board or issued by the Company.
- 5.4 In performing these reviews the Audit Committee shall devote special attention to and hold timely discussions with senior management and the External Auditor concerning:
 - a) all critical accounting policies, estimates and practices;
 - b) any material changes in accounting policies, estimates, practices and presentation of its financial statements;
 - c) any adjustment resulting from the audit and any difficulties encountered during the audits;
 - d) compliance with statutory and legal requirements and regulations in particular in the financial domain and sustainability reporting domain;
 - e) fraud and defalcation;
 - f) significant financial exposures in the area of treasury (such as currency risks, interest rate risks and derivatives);
 - g) major judgmental areas relating to the preparation of the financial statements;
 - h) complex or unusual transactions;

- i) significant deviations between actual performance and planned performance;
 - j) the overall quality of the earnings;
 - k) development of relevant financial ratios and changes in the Company's ratings;
 - l) developments in the Company's corporate governance;
 - m) material written communications between the External Auditor and the Management Board;
 - n) the scope and materiality of the audit plan and the principal risks of the annual reporting identified by the External Auditor in the audit plan;
 - o) the findings and outcomes of the audit work on the annual accounts and the management letter, based also on the documents from which the audit plan was developed.
- 5.5 The Audit Committee shall review other information to be provided in the Annual Reports and semi-annual reports, before release and hold discussions with senior management and the External Auditor concerning the accuracy and completeness of the information. The Audit Committee shall monitor the statutory audit of the annual and consolidated financial statements and, where applicable, the assurance of the annual and consolidated sustainability reporting, in particular its performance, taking into account any findings and conclusions by the competent authority.

Disclosure Controls and Procedures

- 5.6 The Audit Committee shall in consultation with the External Auditor, monitor and review the integrity of the organization's disclosure controls and procedures (both internal and external) and the financial and, where applicable, sustainability reporting process, including the electronic reporting process and the process carried out by the Company to identify the information reported in accordance with the applicable sustainability reporting standards, and may submit recommendations or proposals to ensure their integrity.
- 5.7 The Audit Committee shall review and approve all related party transactions as required by the relevant regulations.

External Auditor

- 5.8 The Audit Committee shall advise the Supervisory Board so that it can make a recommendation to the General Meeting for the appointment, reappointment or dismissal of the External Auditor and prepares the selection of the External Auditor.
- 5.9 The Audit Committee shall review the independence and oversee the performance of the External Auditor and in particular the appropriateness of the provision of non-audit services to the Company and approve the fees and any other compensation to be paid to the External Auditor and report to the Supervisory Board on the foregoing. The External Auditor's primary contact shall be the Audit Committee, notwithstanding its right to also approach the full Supervisory Board and the Supervisory Board's right to approach the External Auditor.
- 5.10 The Audit Committee shall discuss the general audit approach, scope, staffing, reliance upon the Management Board and anticipated fees. It shall also inform the Supervisory Board of the results of the audit and the assurance of sustainability reporting and explain

- how they contributed to the integrity of the financial reporting and sustainability reporting respectively, and what the role of the Audit Committee was in that process.
- 5.11 The Audit Committee shall discuss with the External Auditor and evaluate relationships and services that in the view of the Audit Committee may affect auditor objectivity or independence. If the Audit Committee is not satisfied with the External Auditor's assurances of independence, the Audit Committee shall take or recommend to the Supervisory Board appropriate action to ensure the independence of the External Auditor.
 - 5.12 The Audit Committee shall annually assess the performance and functioning of the External Auditor and report such to the Supervisory Board. The Audit Committee also reports annually to the Supervisory Board on the developments in the relationship with the External Auditor.
 - 5.13 The Audit Committee shall oversee the resolution of disagreements between Management Board and the External Auditor in the event that they arise.
 - 5.14 The Audit Committee shall act as the principal contact for the External Auditor if he/she discovers irregularities in the contents of the financial reports.
 - 5.15 The Audit Committee shall review the External Auditor's attestation and report on Management Board's internal control report.
 - 5.16 The Audit Committee shall discuss annually with the External Auditor:
 - a) the scope and materiality of the audit plan and the principal risks of the annual reporting identified by the External Auditor in the audit plan; and
 - b) based also on the documents from which the audit plan was developed, the findings and outcomes of the audit work on the annual accounts and the management letter.
 - 5.17 The Audit Committee shall review, propose and pre-approve all audit, review and attest engagements and all permissible non-audit services to be provided by the External Auditor. In formulating the terms of engagement for audit services, attention should be paid to the scope of the audit, the materiality to be applied and remuneration for the audit. The Supervisory Board shall resolve the engagement. After the Supervisory Board's approval, the Chair of the Audit Committee may sign the engagement letter together with the Chief Financial Officer.
 - 5.18 The Audit Committee determines whether and, if so, how the External Auditor should be involved in the content and publication of financial reports other than the annual accounts.

Internal Auditor

- 5.19 The Audit Committee reviews the draft annual internal audit plan and shall consult with the Internal Auditor, the External Auditor and the Management Board on the internal audit plan, before the internal audit plan is submitted to the Management Board and ultimately the Supervisory Board for approval.
- 5.20 The Audit Committee consults with the Management Board with respect to the appointment and dismissal of the senior Internal Auditor; the Supervisory Board should ultimately approve the Management Board's decision. The Management Board will also annually consult with the Audit Committee of the way in which the internal audit function fulfils its responsibility.
- 5.21 The Internal Auditor will confirm to the Audit Committee, at least annually, the organizational independence of the internal audit function.

- 5.22 The Audit Committee shall act as the principal contact for the Internal Auditor if he/she discovers or suspects an instance of material misconduct or irregularity.
- 5.23 If the Company ceases to have a separate department for the internal audit function, the Audit Committee shall annually provide advice to the Supervisory Board so that it can assess annually whether adequate alternative measures have been taken and to consider whether it is necessary to establish an internal audit function.

Article 6. Other Responsibilities

- 6.1 The Audit Committee shall perform any other activities consistent with this Charter, the Articles of Association, governing law and the Dutch Corporate Governance Code, as the Audit Committee or the Supervisory Board deems necessary or appropriate.
- 6.2 The Audit Committee shall prepare a report to the Supervisory Board on the Audit Committee's deliberations and findings in accordance with paragraphs 1.5.3 and 2.3.5 of the Dutch Corporate Governance Code, which can be a verbal summary to the Supervisory Board after each Audit Committee, in the form of a paragraph in the Company's Annual Report or a combination thereof. The Audit Committee shall provide the Supervisory Board with such additional reports as are appropriate.
- 6.3 The Chair of the Audit Committee (or one of the other Audit Committee members) shall be available to answer questions about the Audit Committee's activities at the annual General Meeting.

Article 7. Disclosure

The Audit Committee shall certify for disclosure in the Company's Annual Report that it has and will continue to have at least one member of the Audit Committee who is a Financial Expert as referred to in Article 1.5 of the Supervisory Board Profile.

Article 8. Status

- 8.1 The Audit Committee shall review and reassess the adequacy of this Charter periodically, and recommend to the Supervisory Board any necessary amendments as conditions dictate. This Charter can be amended at any time by a resolution of the Supervisory Board.
- 8.2 This Charter will be made available on the Company's website.