



Additional information on agenda item 6

Infineon Technologies AG
January 2025



Background to agenda item 6

History

- Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 provides for mandatory audit of sustainability reporting, whereby this directive should have been transposed into national law by mid-2024

Situation at the time of convocation

- Current German draft of the implementation law provides for the appointment of the auditor for sustainability reporting by the Annual General Meeting
- However, the law has not yet come into force

Outlook

- Further national development currently unclear, in particular with regard to the date of entry into force/applicability and thus also the need for an auditor to be appointed by the Annual General Meeting 2025

**Therefore
precautionary
resolution of the
Annual General
Meeting as proposed
under agenda item 6
of the Notice of the
Annual General
Meeting**

