



# Risk Management Framework and its Financial impact

## - From compliance to competitive advantage -

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May 21<sup>st</sup> 2026



# Kevin Forscht



**Location:**  
Germany (Munich)

**Tenure with Infineon:**  
~ 4 years

**Role:**  
Risk Mgmt & Internal Controls

**Prior to Infineon:**  
Linde, KPMG

**Outside of work:**  
Golfing, Sailing, Music

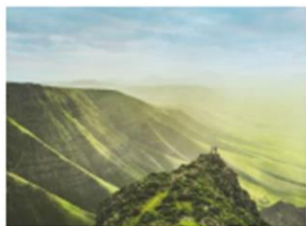


# Infineon Video



# Infineon at a glance

## Addressing long-term high-growth trends



**Energy**  
green and efficient

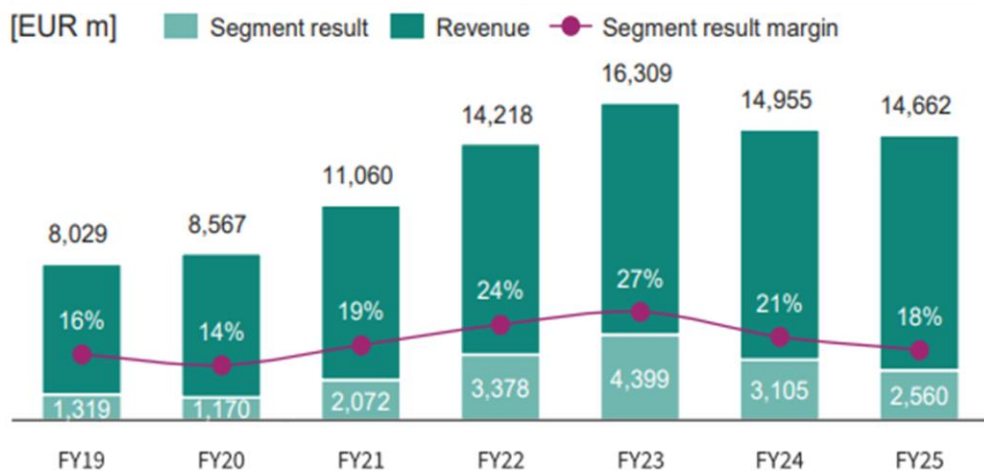


**Mobility**  
clean and safe



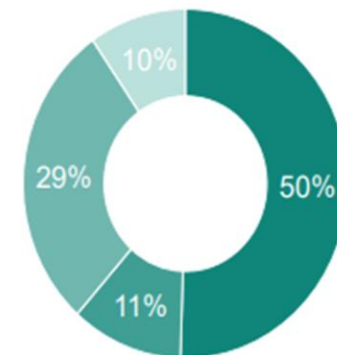
**IoT**  
smart and secure

## Financials

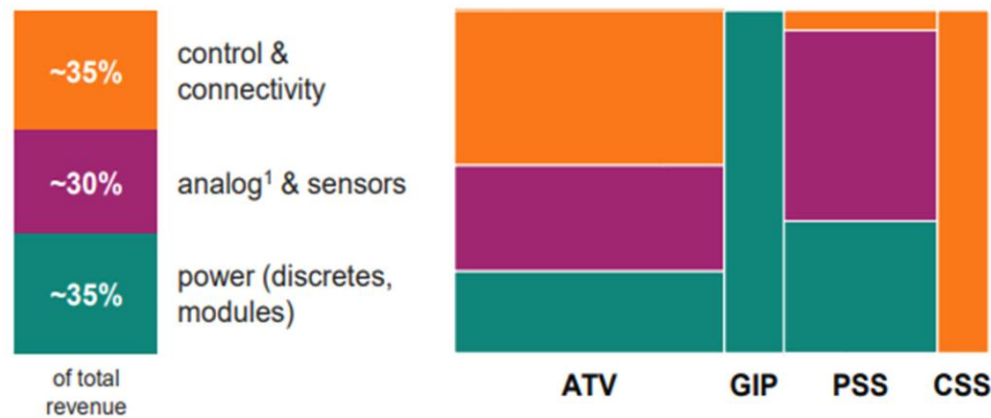


## FY25 revenue by segment

- Automotive (ATV)
- Green Industrial Power (GIP)
- Power & Sensor Systems (PSS)
- Connected Secure Systems (CSS)



## FY25 revenue by product category



<sup>1</sup> including <5% of differentiating memory technologies

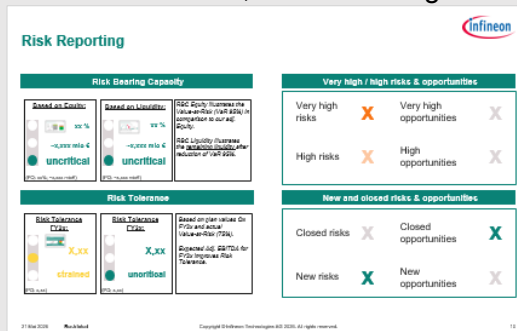
# Introduction Risk Management @ Infineon

## - A risk is a negative deviation from plan (Forecast)



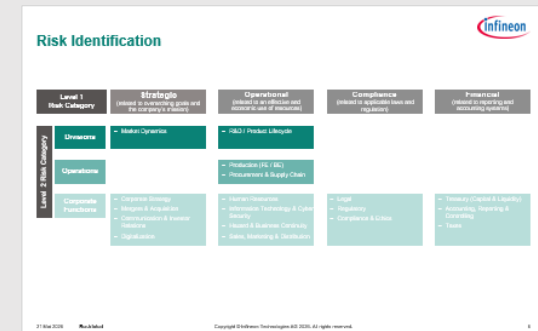
### Risk Reporting / Monitoring

- › Regular reporting to Infineon Management Board and Audit Committee
- › Regular updates with Division, Manufacturing Clusters and Corporate Functions



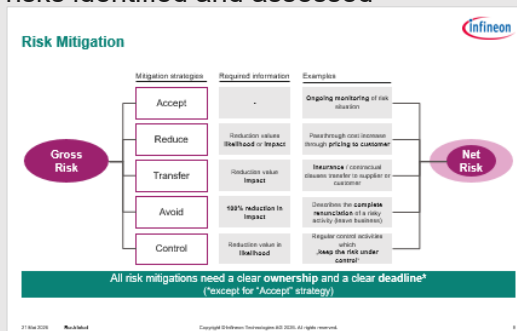
### Risk Identification

We identify & categorize the risk in standard risk categories



### Risk Mitigation

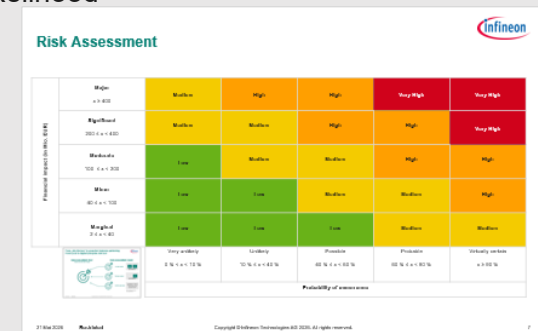
We define mitigations to reduce, to transfer, to avoid or to control the risks identified and assessed



**Risk Management @Infineon**

### Risk Assessment

We assess the risks with its impact (mainly financial) and the likelihood



# Background & definition of risk appetite

## - Intro



### Definition

- 
- › Risk appetite is **the level of risk that an organization is prepared to accept in pursuit of its objectives, before action is deemed necessary to reduce the risk.**
  - › It represents a **balance between the potential benefits of opportunities vs. risks/threats**, that change brings.



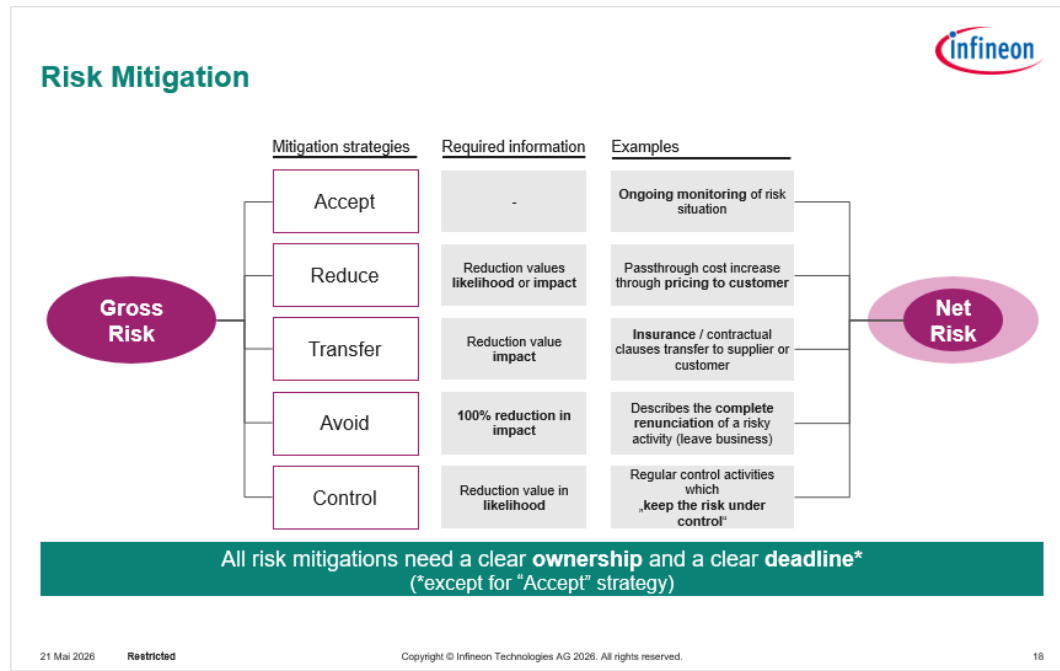
### Background

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- › Derivation of the specific risk appetite and risk tolerance on the basis of the corporate strategy (**requirements of IDW PS 981**) needs to be established for Infineon.
  - › Determination of risk appetite **should be structured on the basis of defined risk categories / areas.**

# Background & definition of risk appetite

- The risk appetite has an effect on the mitigations to be taken

A high or entrepreneurial risk appetite means that we accept the „net risk“ on a higher level.



A low or conservative risk appetite means that we want to implement proper mitigations or controls to minimize the remaining „net risk“ as much as possible.

# Risk appetites for Corporate Functions / Operations

## - Three categories of risk appetites for Infineon



1

Each corporate function has identified risk areas for their area of responsibility

2

Each corporate function has assigned their respective risk areas to one of the three risk appetite categories below

### Conservative

Preference for strategically safe options, which entail low net risk but also only limited reward potential

### Balanced

Willingness to consider all potential options and choose the one most likely to lead to successful performance and provide an acceptable level of reward and value for money - with a moderate risk profile

### Entrepreneurial

Active search for new/innovative opportunities without track records and with a **high risk** but also **high opportunity** profile



# Questions & answers



