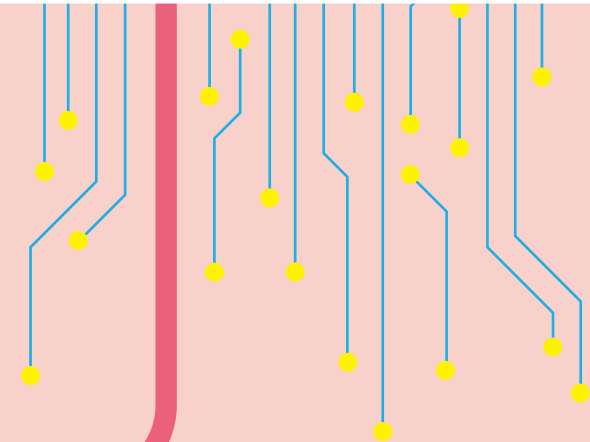




Inclusive Workplace

At ASEH, the concept of People-First is fundamental to our corporate philosophy of creating diversity and inclusion. The company respects the differences and values of each individual that help shape a diverse labor force, and commits to providing our employees a safe, healthy and high-quality work environment as well as protecting their human rights.

We are also committed to creating an environment for employees to achieve meaningful and valuable career developments within the organization. To that end, investing in talent management is the lynchpin of our human capital strategy to maintain a skilled and experienced workforce that fuels innovation and provides the company a leading edge.



ASEH Human Capital Development

Education

Training Effectiveness
Competency Development

Retention

Equal Respect and Communication
Safety Workplace

Recruitment

Organization Planning
Recruitment and Selection

Utilization

Career Planning
Performance Appraisals



2024 Key Performance



>352 million

Employees Bonus¹
(US\$)



16,041

New Hires



29.7%

Females in
Management Positions



16.5%

Females in
Top Management Positions



31,055

Regular Employees in
Labor Unions

SDGs	Business Actions	2024 Material Aspects	KPI	2024 Target	Status	2024 Performance	2025 Target	2030 Target
	Ensure that all employees have access to vocational training and lifelong learning opportunities	Talent Cultivation and Development	Employee Engagement Survey Coverage (%) ²	-	-	-	>90%	>95%
			Turnover Rate (%)	<20%	Achieved	11.4%	<15%	<15%
		Diversity and Inclusion	Female Employee in Top Management Positions (%)	14.6%	Achieved	16.5%	>15%	>17.5%
			Female Employee in STEM Positions (%) ³	-	-	-	>75%	>20%
		Human Resource Development	Management Positions through Internal Promotions (%)	>75%	Achieved	85.5%	>75%	>75%
			Rate of Open Positions Filled by Internal Candidates (%)	>50%	Achieved	64.1%	>50%	>55%
	Formulate and support a comprehensive workplace safety framework to ensure decent working conditions for all employees across the industry	Occupational Health and Safety	Cases of Major Injury ⁴ and Occupational Disease	0	Not Achieved	Major Injury:0 Occupational Disease:9	0	0
			Disabling Injury Frequency Rate (FR)	<0.5	Not Achieved	0.52	<0.5	<0.5
			Disabling Injury Severity Rate (SR)	<9	Not Achieved	16.06	<9	<9
			Employee Absenteeism Rate (%)	<2.3%	Achieved	1.6%	<2.3%	<2.3%

¹ Employee Bonus includes: Monthly Incentive Bonuses + Annual Profit-sharing Bonuses

² The Employee Engagement Survey is conducted every two years, with the next implementation scheduled for 2025

³ New target in 2025

⁴ The definition of major Injury: occupational fatality

6.1 Talent Attraction and Retention

Diversity in Human Resources

In 2024, ASEH has over 84,000 employees worldwide¹, of which 99.7% are regular employees and 0.3% are contract employees. There are 41,069 employees in management, engineering and administration positions, and 43,149 employees in technical positions on the production line. With an average employee age and tenure of 38 years old and 9 years respectively, ASEH's human capital structure is robust enough to support the company's rapid growth. To attract employees, ASEH ensures that its subsidiaries offer compensations and benefits that do not discriminate on the basis of gender, age, nationality, race, religion or job position. Due to the nature of the semiconductor industry, engineering positions require STEM (science, technology, engineering, and mathematics) knowledge and skills. Therefore, 80% of the company's engineering positions are held by male employees, while female employees form the majority in administrative positions (Nearly 70%) and technical positions on the production line (Nearly 70%). More than 6,000 female employees at ASEH hold STEM-related positions, accounting for approximately 18.3% and the proportion of female employees who hold management positions is more than 29.7%.

We understand that a diverse and inclusive workplace environment that maximizes the unique and different traits of employees facilitate the organization's operational efficiency. Globally, ASEH has established 26 operating locations in nine countries and hired employees of 21 different nationalities. More than 96% of our employees are from Taiwan, China, Philippines, Malaysia, Mexico and South Korea. Nearly 70% of our employees are based in Taiwan – the primary location of our operations, 20% in China, and the rest in the Asia-Pacific and America regions. ASEH have gradually increased the hiring of persons with disabilities– achieving 644² persons in 2024.

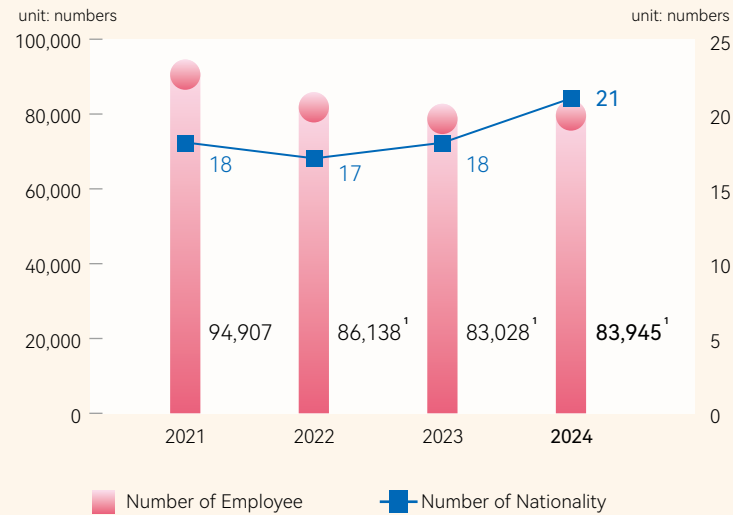
¹ The employees' data covers all of our manufacturing facilities, but excludes our sales, administrative and other offices located in U.S.A. and Europe

² According to local legislation, the weighted employment ratio of persons with disabilities at the Taiwan facilities exceeds 1% of the total workforce, which is in compliance with legal requirements; at the USI Nantou facility, workers with disability contributed to less than 1% of the overall workforce and the company paid for the difference in subsidy fees as required by law.

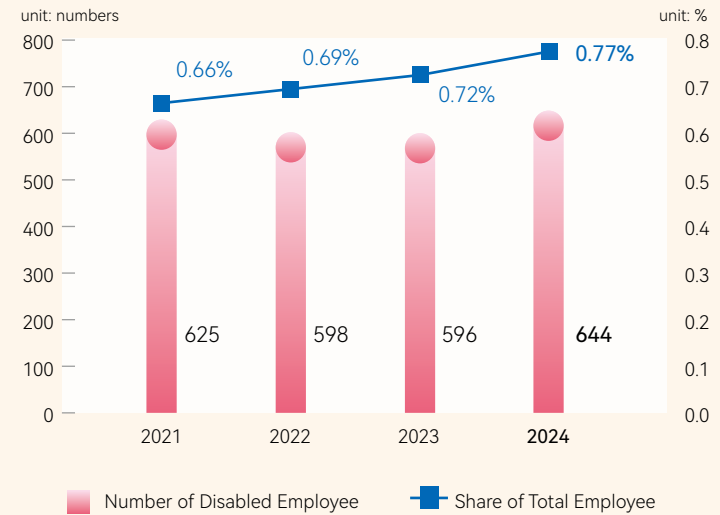
Global Workforce Structure

Category	Group	Number	Percentage of Total Employee (%)
Employment Type	Regular	83,910	99.7%
	Contract	268	0.3%
Gender	Male	44,106	52.4%
	Female	40,072	47.6%
Location	Taiwan	59,628	70.8%
	China	13,880	16.5%
	Rest of Asia	7,476	8.9%
	Americas	3,194	3.8%
Disabled Employee	Male	386	0.5%
	Female	258	0.3%
Position	Management	6,385	7.6%
	Engineering	28,906	34.3%
	Administration	5,738	6.8%
	Skill Job	43,149	51.3%
Age	<30	19,117	22.7%
	30-50	58,417	69.4%
	>50	6,644	7.9%
Education	Ph.D	165	0.2%
	Master	7,722	9.2%
	Bachelor	33,191	39.4%
	Other Higher Education/High School and Below	43,100	51.2%
Total		84,178	

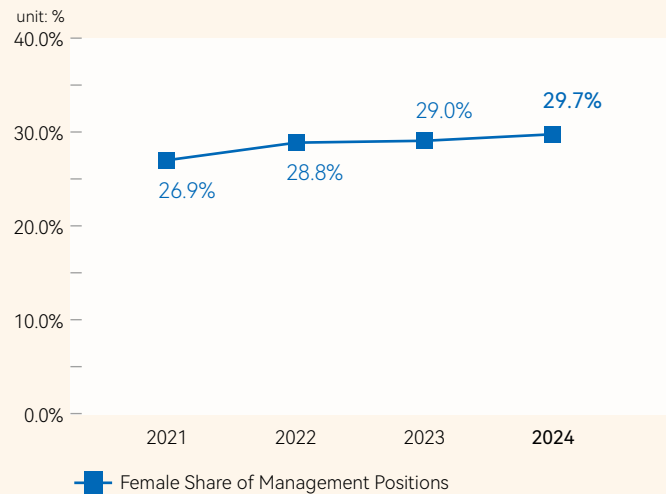
Total Employee and Nationality



Disabled Employee

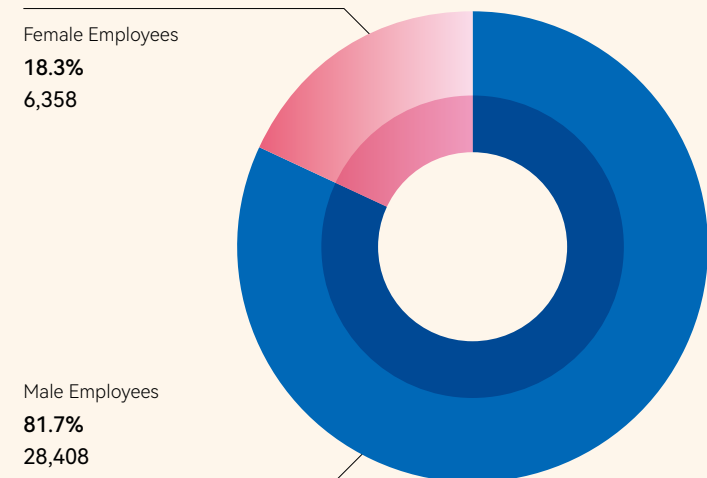


Females in Management Positions



2024 STEM-related Positions Employee

(by Gender)



¹ The number of employee by nationality do not include ISE Labs

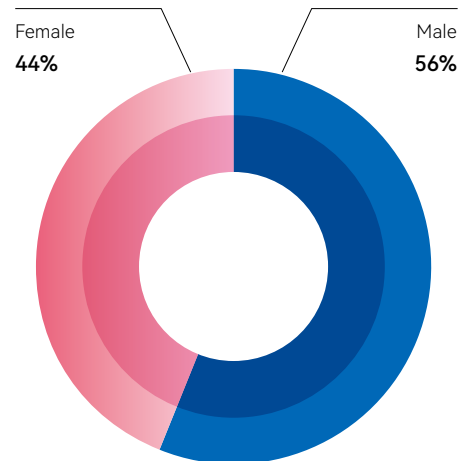
Talent Recruitment

ASEH and its subsidiaries employ a diverse, equality and inclusive recruitment policy that prohibits discrimination against any employee or job applicant on the basis of gender, age, race, nationality, religion, political affiliation or sexual orientation. The company is committed to complying with local laws and regulations, upholding its Code of Business Conduct and Ethics, protecting and respecting human rights and adhering to the Responsible Business Alliance ("RBA") Code of Conduct. ASEH forbids the use of child or forced labor and discourages recruitment agencies from collecting agency fees from foreign employees.

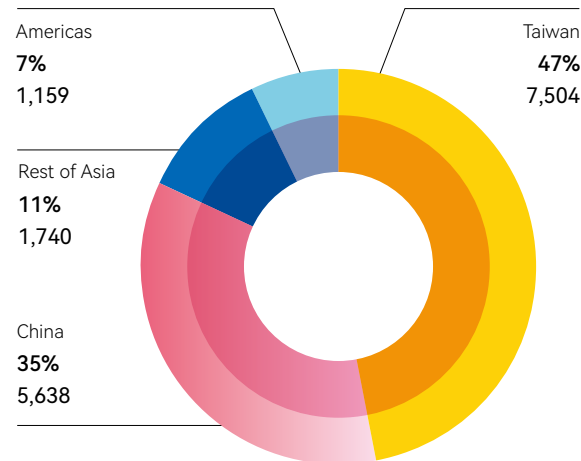
ASEH's corporate recruitment policy takes into account the conditions and culture of the local communities as well as the job characteristics. We recruit through various channels including campus recruitment, employee referrals, industry-academia internship programs, the R&D substitute service program, executive search firms, recruitment fairs, online recruitment and digital job boards. In 2024, ASEH recruited over 16,000 employees, of which 25% are engineering positions, and 15% of female engineering employees, 69.3% are skilled technical positions on the production lines. ASEH has also hired 138 persons with disabilities.

As a global enterprise, we recruit a diverse pool of high-quality talents from all over the world. Helping foreign employees adapt and retaining talent at the workplace are our top priorities. In 2024, we hired over 3,000 new foreign employees. Our subsidiaries provide new hires with interpreter service and also assign them with senior foreign employees from the same country so as to help them adjust to their new work environment and familiarize themselves with the local culture. Foreign employees are also provided educational training programs in languages they understand, and they are accorded the same benefits as local employees. Our global and diverse talent recruitment policy has helped us improve the company's global advantage and competitive capabilities, thus allowing us to meet the market needs of an increasingly diverse customer base. We believe that a workplace culture defined by diversity and inclusion, will allow employees to grow and develop mutual respect, resulting in a genuinely inclusive work environment.

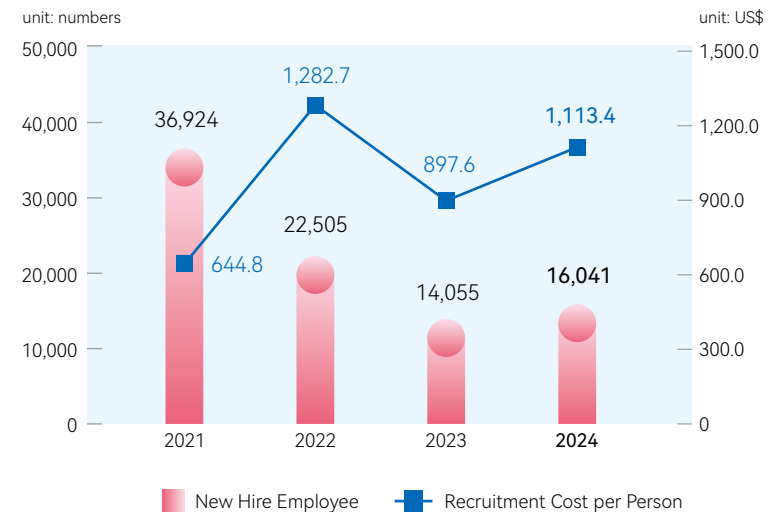
**New Hires
(by Gender)**



**New Hires
(by Location)**



New Hires and Recruitment Cost





Key Highlights –

Fostering an Inclusive Environment for Migrant Workers and Cultivating Global Talent for Diversity and Sustainability

In response to intense global competition in the semiconductor industry and a rapidly evolving workforce landscape, the company is striving to support foreign talent through the development of localized programs that provide comprehensive training and welfare oversight. We are committed to building a supportive ecosystem that enables foreign talent to “arrive, thrive, and succeed” in Taiwan. Guided by a people-centric approach, our measures comprise the design of a foreign talent HR framework, language training, career development, and community engagement, that seek to help foreign employees integrate into the workplace and local society, thereby fostering a resilient and inclusive work environment.

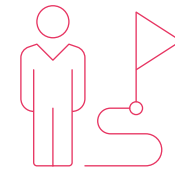


[Unified Training System – Building a Foundation for Talent Retention]

ASE Kaohsiung has developed a fully standardized onboarding program tailored for white-collar foreign employment. The program comprises 58 English-language digital classes that provide new hires pre-employment training, tiered instruction, and employee care. Assessments conducted at each training phase, combined with interactive forum discussions and regular supervisor check-ins ensure employees receive timely support, facilitating a smooth transition into their roles and workplace.

[Improving Language Skills – Bridging the Communication Gap]

To support non-Chinese-speaking employees in overcoming language barriers, ASE Kaohsiung partnered with local schools in 2022 to offer Mandarin courses. By 2024, a total of 230 employees had participated in the program. The curriculum includes learning pinyin, vocabulary for daily use, transportation and self-introduction, as well as common workplace jargon. Language proficiency levels are evaluated through end-of-term oral exams, with follow-up learning plans developed based on individual performance. In 2024 alone, over half of the 82 employees enrolled scored a B or above, demonstrating strong learning outcomes. ASE Kaohsiung also collaborated with universities to design digital teaching materials covering pinyin and workplace Mandarin to further strengthen the quality of language classes. The company is also expanding its reach to promote multicultural awareness and engagement through videos documenting the major cultures of various countries. These videos, screened during major festive celebrations of each country, have averaged over 5,600 views each and hit a high of 68% impression rate among foreign employees.



[Building Cultural Communities – Strengthening Local Connections]

To help new employees adapt quickly to local cultural norms, ASE Kaohsiung presents them with “Welcome Kits” that include practical information on transportation, shopping, and local attractions. Newcomer care seminars are held at one-month and three-month intervals to familiarize foreign employees with company policies, living conditions, and job responsibilities. Feedback is collected through surveys to track their adjustment process. ASE Kaohsiung has also established an exclusive employee club for foreign workers, the “Bayanihan Club”, organize cultural celebrations and social gatherings to foster mutual support, cross-cultural exchange, and stronger connections to the community, enhancing foreign employees’ sense of belonging.

[Holistic Care and Career Development]

ASEH is committed to a holistic approach that supports foreign employees throughout their entire tenure at the company; from recruitment and onboarding to their career journey and eventual return to their home countries. We uphold a zero-fee policy to eliminate risks of modern slavery and our multi-channel communication platform that is operated 24/7, allows employees to voice concerns at any time. These are complemented by mentorship programs, team-building competitions, and social activities that promote workplace engagement and enhance quality of life. On the career development front, we offer continuous professional development programs during the employee’s service with the company. These include tuition subsidies that help support them in obtaining university degrees and progressing into engineering or managerial roles. In line with government policies promoting mid-level skilled talent, the company also extends support to eligible employees in applying for permanent residency, helping them transition from temporary migrant workers into locally integrated professionals.



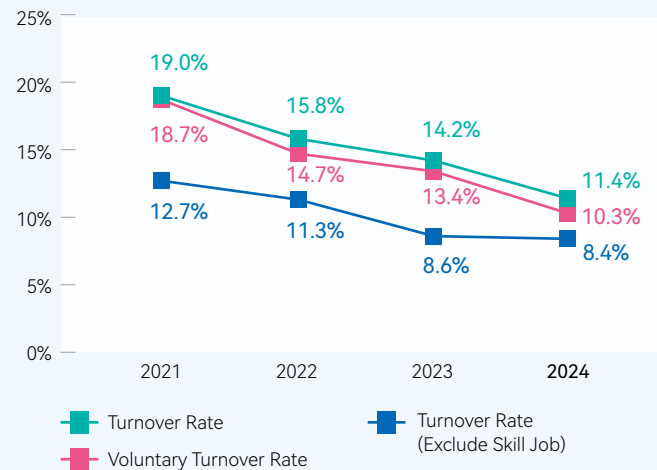
Employee Turnover¹

Employee turnover at ASEH was 11.4% in 2024, a 2.8% decrease from the previous year. The turnover at our facilities in Taiwan was lower than 7%. The employee turnover rate at ASEH broken down into 55% male vs 45% female. In terms of job types, production line skill job position form the majority with 64.16%, while management, engineering and administrative positions formed the remaining 35.84%. On a biannual basis, ASEH subsidiaries conduct employee engagement surveys to encourage feedback and opinion sharing from employees. ASEH also perform annual analyses on the causes of attrition for different job types, the turnover was mainly attributed to factors such as remuneration, career growth and personal reasons, so as to make corresponding improvements for increasing employee job satisfaction and talent retention rates. As a technology company, we apply big data analytics to identify underlying and correlating factors that affect turnover and extrapolate behavioral factors that contribute to talent attrition. The analysis combines other factors such as regional attributes and challenges, to identify talent retention risks and project potential employee turnover rates. A deeper understanding of the dynamics affecting turnover will help the company to formulate strategies to manage the risks for retaining talent. Meanwhile, for facilities with high turnover among new hires, various actions will be adopted to help employees adapt to their work environment and prevent the depletion of human capital.

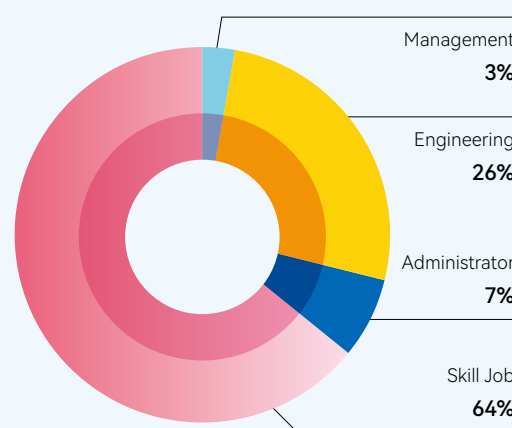
Reason for Resignation	Improvement Measures
Salary and Benefits	<ul style="list-style-type: none"> Periodically adjust salary and benefit packages based on industry standards to maintain the Company's competitiveness Issue stock options and cash bonuses to employees that display outstanding performance
Career Advancement	<ul style="list-style-type: none"> Build a comprehensive career advancement system that provides multi-channel trainings (internal and external training programs) and an internal job rotation and transfer mechanism, helping employees to acquire the necessary on-the-job training and project experience and offering promotion or job transfer opportunities based on organizational/ business needs Create a direct communication channel through which management can explain future career pathways to entry-level employees in person
Family and Personal Health Issues	<ul style="list-style-type: none"> Develop an in-house working hours management and control system to help supervisors manage their subordinates' working hours, send SMS or email alerts to employees working longer hours and remind them to complete their tasks more efficiently so as to balance their work and family life For family/personal health issues that can be resolved by the company, supervisors may adjust the job requirements or place of work of subordinates with their consent

¹ Turnover rate includes voluntary resignations and terminations due to poor performance, but does not include employees on probation at time of termination.

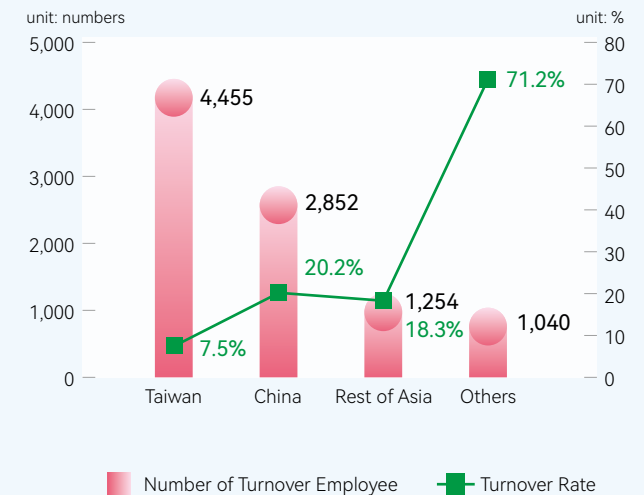
Turnover Rate



2024 Turnover Employees
(by Position)



2024 Turnover Rate
(By Working Location)



Talent Retention

ASEH provides a conducive environment for employees to unleash their full potential to create innovative technologies or to demonstrate effective management skills. The growth of the company is strongly dependent on attracting and retaining talent.

Key Retention Strategy

a.
Highly Competitive
Compensation and
Benefits

b.
Fair and
Comprehensive
Performance Review

c.
Open Communication
and a Grievance
Mechanism

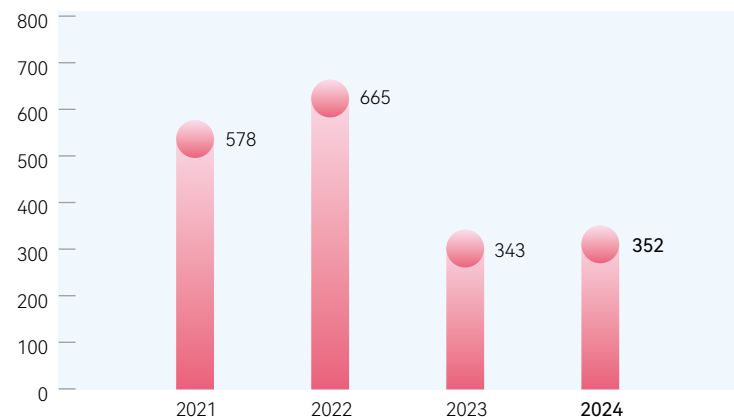
d.
A Multi-faceted
Employee Engagement
Survey

Compensation and Benefit Policy

ASEH provides competitive remuneration packages that consist of base salary, subsidies, employee cash bonuses and other compensation based on a combination of the company's achievements of business objectives and profitability, as well as the employees' job responsibilities, professional qualifications and job performance etc. Employee remuneration is not determined based on factors such as gender, age, race, nationality, religion, political stance or gender orientation. Every year, our facilities benchmark employee base salaries with the local market rates to ensure a competitive compensation structure. In order to attract and retain talent, and reward performing employees, the company has established monthly incentive and annual profit-sharing bonuses. Monthly cash incentive bonuses are provided to employees with outstanding performance based on the company's operating goals and profitability, while annual profit-sharing bonuses vary according to the employee's individual contribution levels and performance. In 2024, ASEH's employee bonuses amounted to US\$352 million (including monthly incentive and annual profit-sharing bonuses), with the accumulated total from 2017 to the end of 2024 reaching US\$2,976 million. In addition, employees with outstanding performance are awarded company stock options, is aimed at retaining outstanding employees.

Employees Bonus

unit: US\$ million



Employees Bonus

Male/Female Salary and Compensation Ratio

Category	Group	2021		2022		2023		2024	
		Male	Female	Male	Female	Male	Female	Male	Female
Executive Level	Salary	1	0.96	1	1.03	1	1.03	1	1.03
	Compensation	1	0.88	1	1.02	1	1.00	1	1.03
Management ¹	Salary	1	0.94	1	0.96	1	0.99	1	0.97
	Compensation	1	0.96	1	0.96	1	1.00	1	1.01
Non-management	Salary	1	0.989	1	0.989	1	0.993	1	0.985
Engineering	Salary	1	1.01	1	0.98	1	0.97	1	0.94
Administration	Salary	1	0.97	1	0.99	1	0.96	1	0.94
Skill Job	Salary	1	0.99	1	0.99	1	1.02	1	1.02

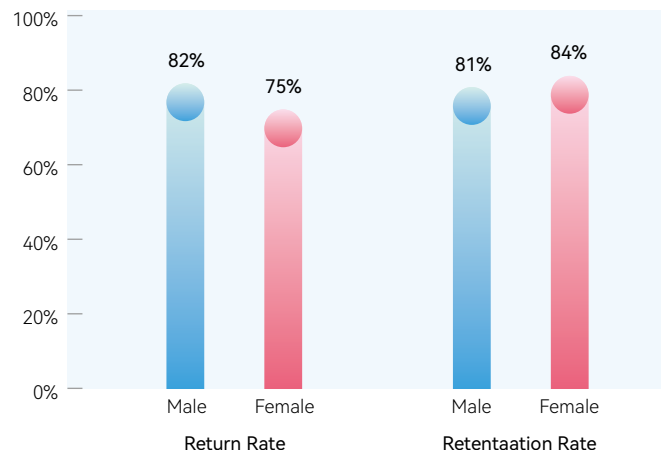
¹ The management level encompasses both managerial and assistant managerial positions

Maternity Benefits and Parental Care

Friendly Workplace

To alleviate the burden on employees, ASEH has built a comprehensive leave management system in alignment with the various local government policies on parental leave. We proactively provide employees with information on labor insurance and subsidies, and assist them with the leave application procedure. A total of 4,923 ASEH employees were on parental leave in 2024, including 988 on unpaid leave. Among the 915 workers expected to return to work, 708 actually returned, equivalent to a 77% return rate and a 83% retention rate. The number of newborn children at all facilities in 2024 was 2,003. Of the total number, 1,344 were from the Taiwan sites, accounting for 1% of all newborns in Taiwan. The data demonstrated the success of the company's comprehensive parental care and benefits allowing our employees mind plan a for a family and the peace of mind to raise children.

ASEH's subsidiaries have implemented a number of maternity benefits that go above and beyond the legal requirements ranging from maternity leave, paternity leave, prenatal check-up leave, childbirth subsidies, to childcare allowances. These initiatives are intended to support employees' worklife balance, and encouraging more childbirth while at the same time, helping to address Taiwan's aging population trend.



Maternity Benefits

Paid Maternity Leave (For the Primary Caregiver)

- ASE: Female employees at the ASE Kaohsiung and ASE Chungli facilities are entitled to paid maternity leave of 10 weeks, exceeding the statutory requirement of 8 weeks. They can also apply for an additional 24 weeks of parental leave at 80% of their insured salary.

Paternity Leave and Paternity Check-up Leave (For the Non-primary Caregiver)

- ASE: Paternity/prenatal check-up leave for employees at the ASE Kaohsiung and Chungli facilities was extended from the legally mandated 7 days to 10 days. Employees can also apply for an additional 24 weeks of parental leave at 80% of their insured salary.

Congratulations leave

- ASE Malaysia offers a one-day congratulatory paid leave a day after an employee's new born child

Childbirth Subsidies

- ASE: ASE Kaohsiung and ASE Chungli offer a child birth subsidy of NT\$10,000 per child
- SPIL: SPIL plans to offer a child birth subsidy of NT\$3,600 per child
- USI: USI offers a child birth subsidy of NT\$6,000 per child

Childcare Allowance

- ASE: Childcare facilities established in ASE Chungli and ASE Kaohsiung in Taiwan, and ASE Korea
- SPIL: SPIL offers a monthly subsidy of NT\$5,000 per child (NT\$10,000 if both husband and wife work at SPIL) aged 0-6 years-old

Breastfeeding and Maternal Health

- Our facilities have dedicated on-site breastfeeding rooms that provide a private, comfortable and safe environment for breastfeeding employees
- A one hour breast milk expression break is provided for employees per day. If employee's overtime exceeds one hour, an additional 30 minute break will be granted. The expression time can be used multiple times within the allocated period and is counted as regular working hours
- A special maternity program was designed to monitor the health and provide support for employees who are pregnant, one year postpartum or are breastfeeding. Other pregnancy friendly workplace programs include conducting health hazard assessments, adjusting work duties during pregnancy, and providing maternity benefits and reinstatement after giving birth



Childcare Facilities

ASEH has 3 facilities worldwide that have set up childcare facilities within their premises – ASE Chungli in Taiwan, and ASE Kaohsiung in Taiwan, and ASE Korea.

The ASE kindergartens and childcare centers provide high-quality and affordable education and day care services for employees. To adjust to employee work schedules, our kindergartens operate flexible hours with the nursery operating from 7am to 8pm so that our employees do not need to worry about their children while at work. The ASE childcare and kindergartens are an extension of our employee-care management and we will continue to implement programs that support family values and strengthen employees' loyalty.



ASE Kaohsiung's Kindergarten



ASE Chungli's Kindergarten



ASE Korea's Kindergarten

Flexible Work Arrangements

Taking care of employees' health and well-being is critical to ensure high job satisfaction, productivity and retention rates. A flexible work scheme that allows employees to adjust their work schedules according to personal needs and commitments can drive improvements in morale and productivity, and lower absenteeism. It can also augment our human resource programs to attract and retain top talents, and reduce employee turnover. Flexible work schemes at ASEH and its subsidiary companies include flexible working hours, work from home arrangements and part-time working.

Flexible Work Hours

Providing flexible working hours based on the nature of work and personal needs (including family care or on-the-job training) to meet the requirements of different work hours or time zones. Our employees may apply for work hour adjustments with their supervisor's approval. Flexible work hour schemes have been implemented at ASE facilities in Chungli, Japan and Singapore, as well as USI facilities.

- Employees are allowed to apply for flexible work arrangements due to health or other personal reasons.
- Attend to work duties during scheduled hours, while allowing work flexibility beyond that.
- Maintain flexibility to adjust working hours. Employees are allowed to end their work day whenever they have completed the day's task.



Work from Home

ASE Japan, ISE Labs and USI : Designed a set of policies/ guidelines to allow eligible employees to apply for work from home (remote) on a short or long-term basis.



Part-time Working

ISE Labs has officially implemented a part-time employee policy which provides company benefits to part-timers who work a minimum of 30 hours per week.



Performance Management

We consider performance management a means to improve the performance outcome and value of individuals, organizations, and the company as a whole. ASEH's subsidiaries adopt a multi-dimensional performance management system to evaluate employee job performance which is conducted twice a year for all employees. In addition to receiving timely feedback from their immediate supervisors based on the evaluation, employees can also obtain cross-departmental suggestions from senior management or colleagues. The performance evaluation focuses on individual achievements and goals, and team goals. These assessments serve as the basis for employee promotion, training and development, and compensation. Our evaluation incorporates various approaches which include management by objectives, multi-dimensional performance appraisal, team-based performance appraisal, and agile assessments. Development plans are formulated accordingly after the employees and their supervisors identify areas for improvement in their current roles or future career plans. For employees experiencing performance gaps, supervisors will provide immediate feedback and targeted coaching. Supervisors will be focused on assisting the affected employees to maximize their efficiency in their job roles and responsibilities.

Performance Appraisal

Evaluation	Type	Frequency	Approaches
Management by Objectives	<ul style="list-style-type: none"> Performance Evaluation Management Level Evaluation 	Every half-year	<ul style="list-style-type: none"> Employees propose work goals and measurable performance indicators. After discussing and confirming with their immediate supervisors, they set periodic goals. At the end of each period, a review to check on the alignment of performance indicators and self-assessment of accomplishments are conducted. The supervisor evaluates the level of goal achievement and provides feedback and suggestions. Employees at the deputy manager level and above receive evaluations and improvement feedback from their superiors at the vice president level and above.
Multidimensional	<ul style="list-style-type: none"> Job Attitude and Promotion Evaluation Performance Evaluation 	Every half-year	<ul style="list-style-type: none"> (1) Cross-departmental supervisors provide assessments on team collaboration, accountability, innovation, leadership mindset, and other aspects of daily interactions with the evaluated employees. (2) The employee will present an overview of their past achievements and offer a glimpse into his/her future plans if promoted. The review process is carried out by the individuals' directors or vice presidents to assess their readiness for a higher level of responsibilities. The evaluation is conducted through a review committee consisting of the immediate supervisors, cross-departmental unit supervisors, team members, and customers. This multi-dimensional approach allows for a comprehensive assessment of the evaluated employee.
Team-based	<ul style="list-style-type: none"> Individual Performance Reviews Team Goal Reviews 	Monthly	<ul style="list-style-type: none"> On an annual basis, the company formulates overall organizational goals and engages selected key employees through the Annual Objective Deployment (AOD) framework that further connects individual employee goals to long-term company goal. Department heads and key business unit (BU) employees proceed to establish annual goals, project objectives, expected outcomes, and so on. Annual team goals will then be submitted to the company's committee through each BU. As a team, each BU and factory formulate effective Key Performance Indicators (KPIs) based on the overall annual goals. Within each team, smaller functional groups take stock of the key results at each stage, demonstrating the team's Objectives and Key Results (OKR) and apply them further to individual OKRs.
Agile Conversations	<ul style="list-style-type: none"> Monthly Evaluation 	Monthly	<ul style="list-style-type: none"> Goals are set based on employees' semi-annual performance evaluations. Monthly progress discussions and indicator reviews are conducted between supervisors and employees to provide timely feedback to employees. This practice fosters monthly dialogues between supervisors and employees, monitors organizational productivity, and enables timely response to department and employee performance.



Key Highlights – Team-Based Performance Evaluation Mechanism Drives Organizational Collaboration and Sustainable Growth

To unlock employee potential and reinforce the value of collaboration, ASEH places teamwork at the core of its organizational mindset and operations. While individual contributions are valued, we place even greater emphasis on cultivating trust and a collaborative spirit among teams, encouraging all members to work together toward shared goals. Exceptional individuals may secure major business opportunities but sustained industry leadership relies on the strength and synergy of a capable and cohesive team.

We have developed a Team-Based Performance Evaluation Mechanism that integrates team outcomes into overall performance assessments as a mean to strengthen our team-oriented culture. The evaluation mechanism facilitates greater job alignment and the collective achievement of objectives by establishing clear goals, cross-functional collaboration metrics, and performance illustrations. At ASE Kaohsiung, a variety of internal competitions have been designed to encourage team collaboration and build high-performing teams, stimulating creativity and action, while serving as important benchmarks for team performance evaluation and incentives. Over the year, the competitions organized include the Annual Best Team Award, CIM Technical Competition, Safety Committee Project Challenge, Engineering and Quality Committee Annual Contest, Energy Conservation and Carbon Reduction Campaign, and Equipment Safety Challenge. Such competitions drive employees to contribute proactively to improving quality, efficiency, automation safety and technological innovation, as well as align progressively with the broader team-based performance framework. The effectiveness of these internal competitions depend on a set of clear, measurable objectives and evaluation criteria, where the teams are encouraged to collaborate strategically and divide responsibilities effectively. Through presentations, peer reviews, and score-based assessments, employees not only gain more knowledge but also learn to compete in a healthy environment.

Internal competitions complement the company's annual performance appraisals and reward systems, boosting employee engagement and reinforcing organizational cohesion. This approach not only validates technical skill and innovation, but also serves as a vehicle for embedding shared values and corporate culture. Consequently, a more resilient, unified, and sustainably competitive organizational culture adds fuel to future growth and prosperity.

Transition Support Program – Enhancing Employee Growth Opportunities through Training

For newly hired employees with adaptation problems yet willing to continue working, and employees with poor performance evaluations, we provide targeted training and development to ensure proper onboarding guidance, evaluation, and reassignment opportunities. For employees whose performance falls short of expectations or who encounter other exceptional circumstances during the initial three-month evaluation period, department heads may extend the evaluation period to strengthen training and skill development, and conduct progress monitoring.

Throughout the evaluation process, supervisors and mentors provide structured feedback on the employee's learning progress, interpersonal engagement, and work performance. Where adaptation difficulties are identified, departments may adjust training plans or redesign practical learning assignments accordingly. Through hands-on practice, process improvements, and enhanced training arrangements, we aim to improve individual execution capability and efficiency. This enables new hires with potential and aptitude for learning or underperforming employees to be given renewed opportunities for growth. This systematic approach, reinforced by inter-departmental collaboration, not only safeguards organizational performance but also fosters the development of employee potential, achieving the dual objectives of sustainable human resource management and mutual success.

New Employee Evaluation Process

1-Month Review

- Department Supervisor
- Mentor

2-Month Review

- Mentor

2-Month Review

- Department Supervisor
- Mentor

Direct Approval

Extension Evaluation Application Process

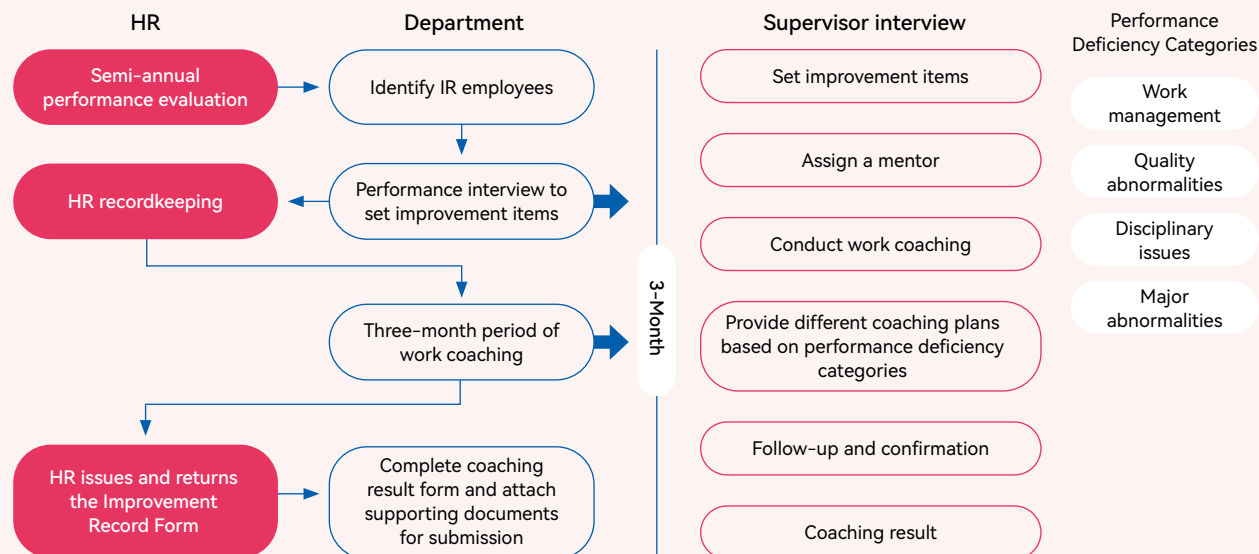
Department Supervisor Application

- (1) Reason for Extension
- (2) Extension Date

- #### New Employee
- Confirm reason and date of extension

- #### Training Coordinator
- Adjust evaluation completion date in the system

Coaching/Training Methods



Coaching Process for Underperforming Employees with Below-Standard Performance

To help underperforming employees achieve tangible results that improve job performance and promote workplace stability, we have established a set of Standards for Coaching Underperforming Employees. Our Human Resources Department will work jointly with the relevant business units to identify, interview, provide job-specific coaching, monitor progress, and verify results. Coaching and training approaches are tailored to address the performance discrepancies. By implementing effective improvement plans, we are able to help employees rebuild workplace confidence and regain the momentum for sustained professional growth.

- **Improvement Plan:** A comprehensive process for coaching and tracking underperforming employees, in which the supervisor conducts review meetings and sets forth specific improvement objectives based on evaluation results and actual performance.
- **Coaching and Tracking:** The department implements a three-month period of job coaching, providing individualized guidance, progress tracking, and performance verification tailored to the employee's needs.
- **Effectiveness Review:** Upon completion of the coaching program, the case is submitted to the Human Resources Department for data verification and assessment of improvement outcomes, thereby facilitating future follow-up and ongoing management. This process ensures continued support in clarifying improvement directions and promoting stable career development for the employee.

Employee Communication

ASEH values and respects the opinions and rights of its employees. In an effort to promote open and transparent communication, the company has established comprehensive communication channels including unidirectional and bidirectional communication modes. Employees are able to receive the latest news about the company and express any opinions or concerns they may have about the workplace. To protect and ensure employees' rights, employee opinions may be submitted anonymously.

We promise to maintain the confidentiality of the identities and opinions of employees, who shall not be subject to any unfair treatment or retaliation as a result of their whistleblowing or grievance.

Announcements and Publications



- Intranet - to publish the company's latest news
- E-mail Announcements - to announce company-wide updates and messages from top management
- Bulletin Boards - to provide information related to labor compliance policy, health and safety and company events
- Internal Periodical Publications - interviews with employees and a platform for employees to express their opinions
- News/Information TV Screens - to broadcast employee welfare information

Communications



- Employee Opinion Box / Employee Care Mailbox - to collect and respond to employees' grievance and feedback
- Employee/Foreign Employee Symposium - to share and discuss work experiences; to hold regular symposiums with foreign employees
- Counseling Room - to provide one-on-one counseling sessions
- Email Mailboxes - General Manager/Plant Director Mailbox
- Service/Grievance Hotline - designated telephone hotlines
- Labor Unions and Labor Management Meeting - to have regular communication with labor representatives

In 2024, ASEH and its subsidiaries received a total of 803 employee complaints. Of which, 612 cases were resolved after conducting formal investigations. We have engaged in dialogue with complainants to clarify issues and seek consensus-based solutions, ensuring effective resolution of all cases. Currently, Among the complaint cases, 7 pertained to labor disputes, all of which were resolved amicably after clarifying the facts and giving proper care to complainants; and another 17 cases were sexual harassment complaints relating to nonconsensual physical contact in the workplace where the victims felt violated. Pursuant to internal regulations and procedures formulated in accordance with the 'Act of Gender Equality in Employment' and 'Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace', we forwarded these cases to an internal sexual harassment complaint processing committee to conduct closed door investigations to protect the privacy of complainants. An agent was assigned by the committee to interview both the complainants and appellees, whose given statements were presented to the committee for a final decision on whether each case constituted sexual harassment. Sexual harassment prevention is integral to promoting a healthy and gender-neutral work environment. In addition to carrying out awareness campaigns within our facilities and implementing thorough complaint and processing procedures, we have protective measures in place that give victims the proper care required.

To increase the human rights awareness of all employees, we launched the multifaceted training programs of human rights. In 2024, all of our employees (157,406 person-times) completed a total of 100,161 hours of compulsory human rights training which covered the topics of RBA management, labor rights, gender equality and sexual harassment awareness.

Item	2024	2023	2022	2021
Training Content	RBA management, Labor Rights, Gender Equality and Sexual Harassment Awareness			
Target Audience	All Employees (including New Employees)			
Training Hour (hour)	100,161	145,562	168,044	179,775
Training Person-times	157,406	174,677	184,588	198,603

Guidelines for Processing Sexual Harassment Complaints



Punishment

For cases that constitute sexual harassment, the committee shall issue a warning, disciplinary order, or another form of punishment to the offenders and require that they make an apology to the victims. Serious offenses may be grounds for dismissal.



Counseling

Victims' personal information shall be kept confidential. Victims may apply to transfer to another position as appropriate, or may receive enhanced counseling and care as needed from the HR department to facilitate their smooth return to the workplace.



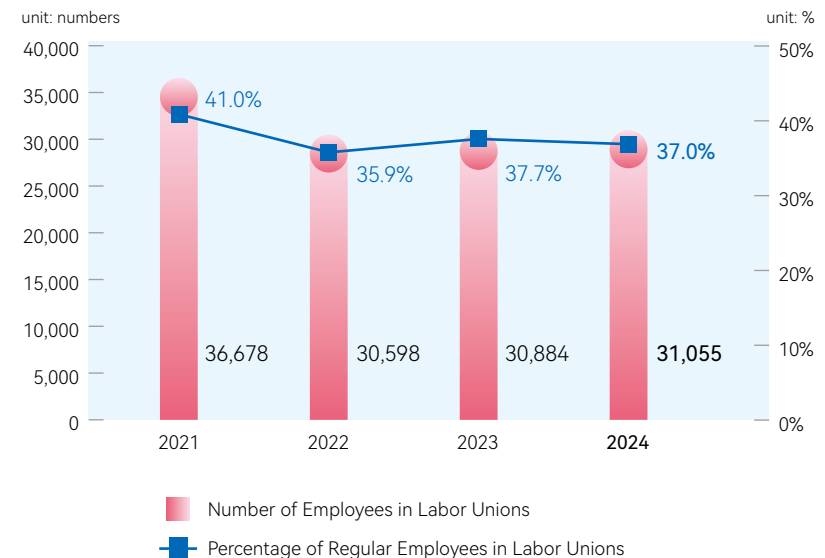
Remediation

Each case shall be reviewed to determine its cause, and offenders shall be tracked, reviewed and monitored to ensure the effectiveness of the disciplinary or counseling measures, and to prevent similar incidents or retaliation from occurring. The results of such processes will then be used as a reference for making adjustments to workplace environment and regulations.

Labor Unions

ASEH recognizes employees' right to freedom of assembly and association. As of the end of 2024, the total number of union members was 31,055, accounting for around 37% of all ASEH regular employees. Among the three ASEH subsidiaries, 20 facilities that have established a labor union – ASE facilities in Kaohsiung, Shanghai (Material), Wuxi, Korea, Japan and Singapore; all of SPIL facility; and USI facilities in Zhangjiang, Jinqiao, Huizhou, Kunshan, Mexico and Suzhou (Asteelflash). Of these facilities, the labor unions of 9 facilities have signed a collective agreement¹ with the company and have regular meetings organized to discuss and resolve issues with employee representatives on employee benefits and the health and safety of the working environment.

Union Statistics

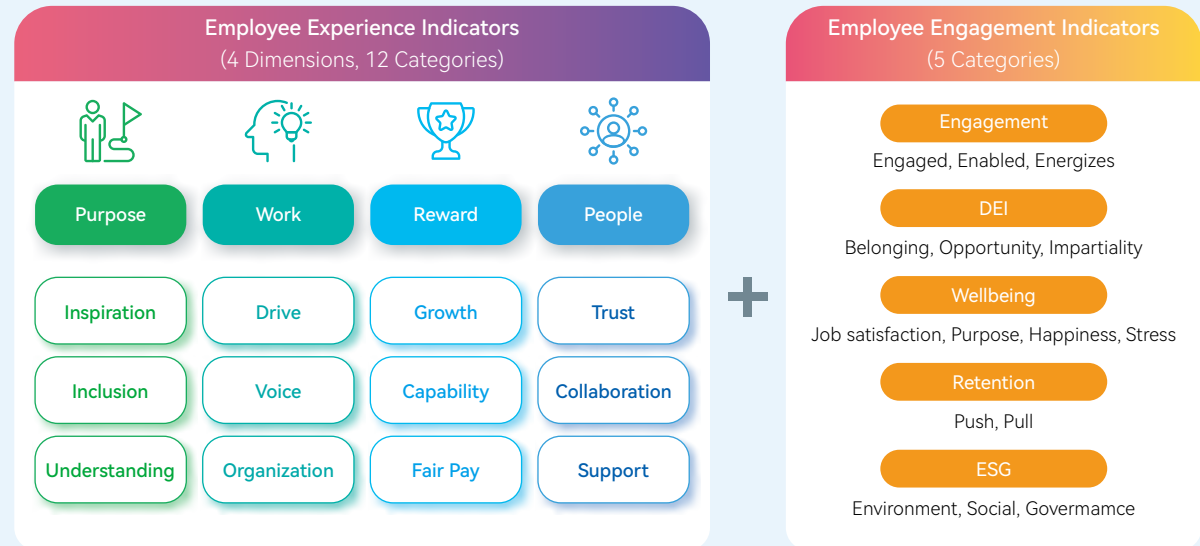


¹ The facilities that have signed a collective agreement are ASE facilities in Wuxi, Korea and Japan and USI's Zhangjiang, Jinqiao, Huizhou, Kunshan, Mexico and Asteelflash Suzhou facilities. The total number of employees in the collective agreement account for 16.6% of all regular employees. The terms and conditions of employment for employees that did not participate in the collective agreement remain the same as others and their rights are unaffected

Employee Sustainability Engagement Surveys

Employees are ASEH's most valuable asset and strategic to the company's sustainability development and competitiveness. Maximizing the potential of our human capital to create value forms a key pillar of ASEH's sustainable development strategy. We began conducting the Employee Engagement Survey every two years since 2017, in 2021, we introduced a new survey framework that extended our focus to employee sustainability engagement. The engagement survey is now based on a 5-point scale, and we will aggregate the results of the total number of responses selected under 'agree' and 'agree strongly' on the scale.

In 2023, further adjustments were made to the employee engagement survey. The survey now includes Employee Experience Indicators and Employee Engagement Outcome Indicators. The Employee Experience Indicators cover four dimensions: "Purpose, Work, Reward, and People," and 12 categories. In addition to the existing three categories (Sustainability Engagement/Retention /ESG), two new categories (DEI, and Well-being) have been added to the Engagement Outcome Indicators. These categories are tailored for individual engagement surveys based on the different job attributes of direct and indirect employees. In 2023, the scope of the engagement survey is now expanded to all three major subsidiaries covering direct and indirect employees at 25 facilities in 9 countries, accounting for 95.1% (74,490) of total employees surveyed. Survey results indicated that employees demonstrated higher engagement in the categories of "ESG," "Collaboration," and "Understanding." Overall, the 2023 sustainability engagement survey recorded a score of 77%, exceeding the company's target of >75%. The next Employee Sustainability Engagement Survey will be administered in 2025.

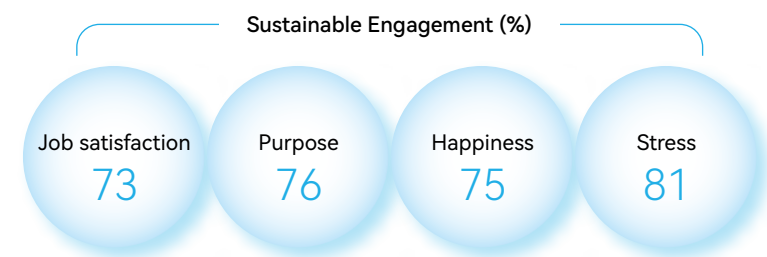


Employee Engagement Surveys Results

Category \ Year	2019 - 2020		2021 - 2022		2023 - 2024		2025 Target
	Target	Result	Target	Result	Target	Result	
Engagement (%)	73	83	>75	79	>75	77	>75
Coverage ¹ (%)	80	82.1	>85	96.1	>87	95.1	>90

¹ Coverage = Actual number of employees surveyed/ Targeted number of employees to be surveyed

The employee engagement survey is an important tool for the company to understand the employee experience, and design strategies that attract and retain talent, and groom outstanding employees. In addition to conducting employee engagement surveys every two years, we also measure the four key dimensions of employee wellbeing developed by the University of Oxford's Wellbeing Research Centre: job satisfaction, happiness, stress and sense of purpose. A further analysis of employee productivity, retention rate, recruitment, and company performance, can help us to determine and formulate relevant strategies to improve the employee experience.



Improvement Action


Category	Improvement Focus	Action Plan
Fair Pay	Establish a competitive and incentive-based compensation system that links performance with rewards, ensuring top talent is fairly rewarded and promoted.	<ul style="list-style-type: none"> • Conduct salary adjustments based on market compensation studies • Establish promotion and salary frameworks to recognize and reward high performers
Retention	Enhance retention mechanisms and employee benefits through onboarding support, career planning, and strategic job design to increase employee belonging and retention.	<ul style="list-style-type: none"> • Implement onboarding buddy/mentor programs • Strengthen rewards for critical positions and launch talent rotation and succession plans • Set up potential high-risk employee care mechanisms, regularly analyse reasons for resignation, and improve work environment and company culture
Trust	Strengthen managerial trustworthiness and leadership effectiveness through improved communication, organizational health monitoring, and leadership training to foster a positive and transparent management culture.	<ul style="list-style-type: none"> • Establish a regular feedback and performance review systems • Promote organizational health monitoring indicators • Ensure open communication channels and grievance reporting mechanisms • Revamp leadership training materials and develop internal trainers to enhance managerial leadership and talent development



6.2 Talent Cultivation and Development

The innovative spirit, talent, and passion of employees are the driving force behind the company's sustainable operations. We therefore place great emphasis on improving the development and cultivation of talents in the fields of “management”, “technology” and “manufacturing”. In response to the organization's growth, we continue to invest resources into collaborations with management consulting companies and top universities, thereby increasing innovative momentum and maintaining our competitive edge in the industry.

Key Strategy of Talent Cultivation

Management	Development of Management Talent	
Leadership	We dedicated significant resources into creating management blueprints for leadership, communication and influencing skills. These courses will allow our management level employees to achieve self-growth and realize their potential, and in turn motivate team members to learn and grow, leading to the mutual creation of a valuable and meaningful career at ASEH.	
Communication		
Influence		
Technology	Development for R&D Talent	
Innovation	We have embedded in our corporate culture the key tenets of innovation, problem solving and the fostering of unity amongst colleagues. We also constructed an interdisciplinary professional technical platform, and formulated innovative blueprints on intelligent manufacturing and Heterogeneous Integration. Active collaboration with top universities combining theoretical and practical courses were also applied to various aspects of intelligent manufacturing processes, and enabled us to offer innovative solutions to customers.	
Problem Solving		
Centripetal Force		
Manufacturing	Development for Production Line Employees	
Productivity	We train and hone the skills for production line employees to increase productivity and make smart decisions that will maximize production utilization rates through flexibility and capacity deployment for high volume and high-mix/low-volume production.	
Execution Power		



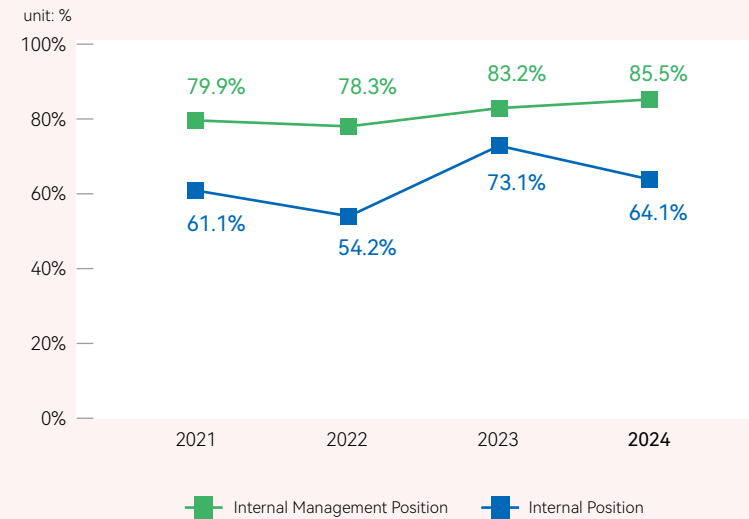
ASEH is committed to the nurturing of talent through consolidating comprehensive and multifaceted courses and training resources for the creation of diverse training methods, including physical training, online courses, work practice, and external training, etc. In 2024, more than US\$7.57 million training hours in total were completed, with each employee completing 90.0 hours of training on average. The total spent on training exceeded US\$7.9 million, averaging around US\$94 per employee. The company also encourages employees to further their studies on skills and knowledge in work-related fields by funding certified courses in work-related disciplines. In 2024, a total of 394 employees received a work related certification.

To foster an outstanding workforce, we are focused on building a pool of future talent that will turbocharge the company's growth engines. Through a systematic talent development mechanism, we provide comprehensive training for employees and encourage internal jobs rotation and transfers that add diverse values to their career planning. In 2024, 64.1% of the available job vacancies were fulfilled internally. We also focus on grooming employees for middle and senior management roles. Approximately 85.5% of the company's management ranks are internal promotions. We endeavor to create an environment that enables employees to maximize their potential and grow together with the company.

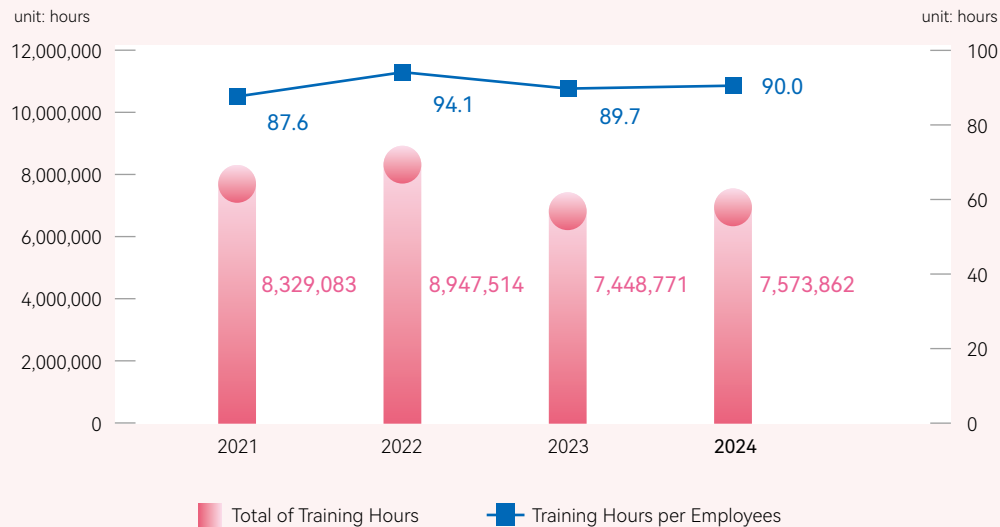
Training Index

Category	Group	Number	Training Hours per Employee
Training Hours (Hour)	Gender	Male	92.8
		Female	86.9
	Position	Management	80.3
		Engineering	99.5
		Administration	42.4
		Skill Job	91.3
	Total	7,573,862	90.0

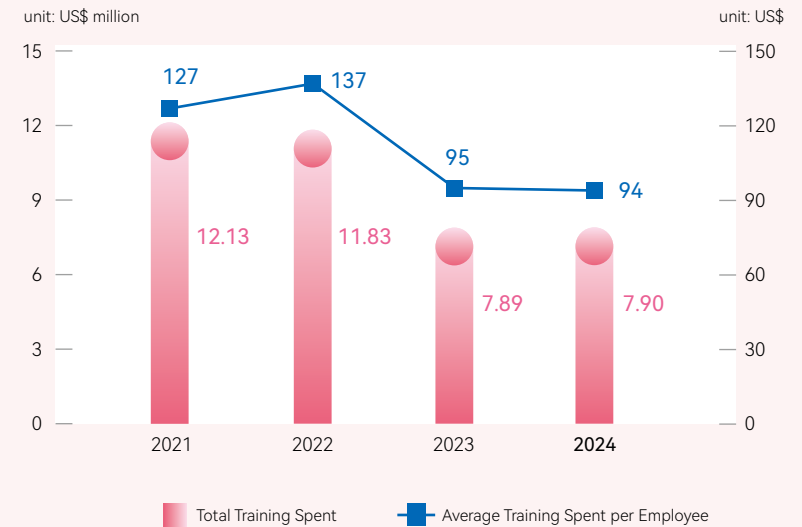
Internal Position and Internal Management Position (%)



Training Hours








Training Spent

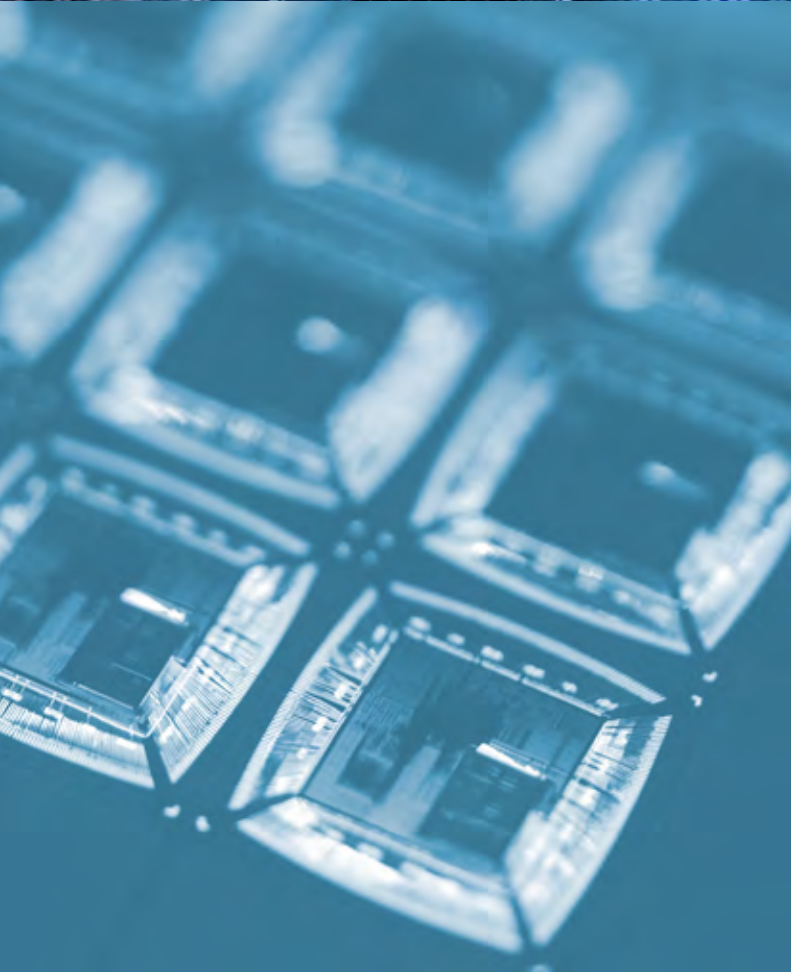
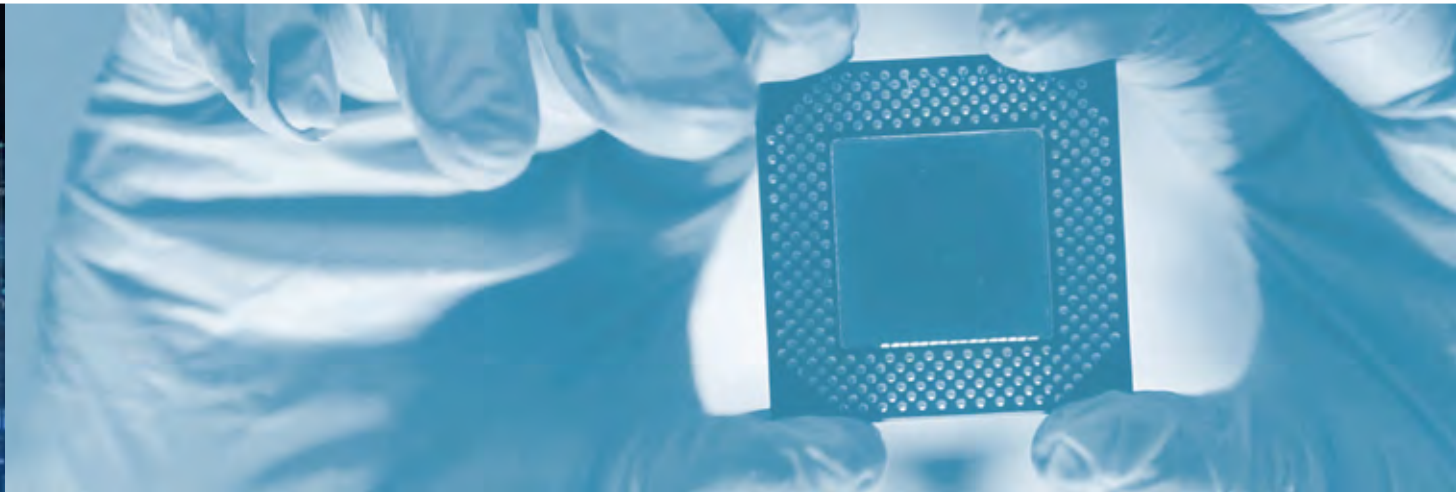


Diverse Learning

ASEH embraces the spirit of a learning organization, fostering continuous learning, adaptation, and innovation to equip employees with the skills necessary for industry advancement and sustainable transformation. In response to a rapidly changing environment, the company implements an empowering talent sustainability program designed to build long-term capabilities. We offer a variety of learning pathways through a blended learning approach, combining multiple channels such as in-person courses, digital and online learning, external training programs, coaching and mentoring systems, as well as emerging learning pathways including cross-departmental team collaboration and community network engagement.

Employee Development – Learning Methods

Learning Pathways	Description	Application
Physical Courses 	In-person training sessions organized internally, delivered through instructor-led teaching and interactive activities to strengthen professional knowledge and practical skills.	1. New Employee Training 2. ASE Management Academy Courses
Online Courses 	Self-paced learning conducted via digital learning platforms, offering flexibility in time and location for continued education.	Regulatory and Customer Audit-Related Courses
External Training 	Participation in professional courses, forums, or certification programs conducted by external organizations to gain fresh perspectives and new knowledge.	1. Professional Certification Programs 2. Sustainability Talent Development Training
Coaching or Mentorship 	One-on-one guidance and knowledge transfer provided by supervisors or senior employees serving as coaches or mentors to support employee growth.	1. Leadership Mentorship Program 2. On-the-Job Training
Teams and Networks 	Cross-departmental collaboration, knowledge exchange, and participation in community networks to foster a spirit of interactive sharing.	ASE Knowledge Platform

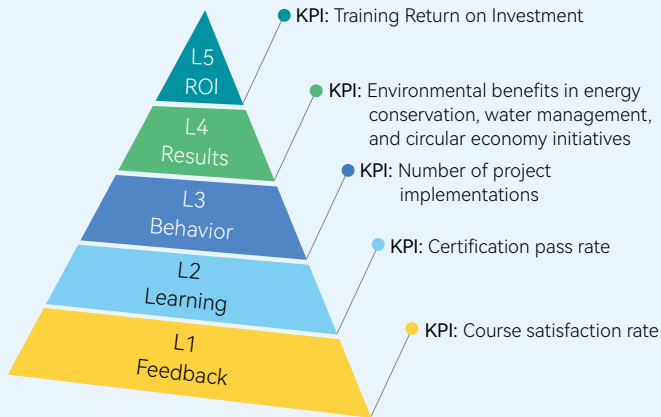


Key Focus Areas in Talent Sustainability Development

In alignment with the company's business objectives, we have developed a sustainable talent development blueprint, establishing a systematic talent cultivation strategy to strengthen four core competencies – Leadership, Sustainability, Digital, Cultural, through dedicated programs. We are also actively developing specialist and general talents to help accelerate our journey towards achieving our COP26 (United Nations Framework Convention on Climate Change). Our strategic approach enables us to build a resilient pool of sustainable talent while laying a solid foundation to support green manufacturing, digital transformation, and global competitiveness, advancing the company's long-term sustainability goals.

- **Sustainability Competence:** Encompassing capabilities in carbon management, energy efficiency, circular economy, and ESG governance to address the global net-zero transition.
- **Leadership Competence:** Enhancing cross-functional collaboration, change leadership, and strategic thinking to develop forward-looking and execution-driven managers.
- **Digital Competence:** Building data literacy, smart manufacturing capabilities, and AI application skills to drive digital transformation and operational innovation.
- **Cultural Competence:** Fostering intergenerational understanding, diversity and inclusion, and cross-cultural communication to strengthen organizational cohesion.

Sustainability Competence



▶ Project Name **Net-Zero and Circular Economy Transition Project**
Primary Site of Implementation **ASE Kaohsiung**

Core Training Themes

- (1) From process optimization, energy management, and waste reduction to changes in daily work behaviors, employees' knowledge and actions play a pivotal role in enabling the company's advancement of sustainability transition and net-zero goals.
- (2) Sustainability Generalists: Offering professional license training programs such as Corporate Sustainability Manager and Carbon Asset Manager to strengthen sustainability awareness and establish a common sustainability language.
- (3) Sustainability Specialists: Collaboration with external institutions to offer certification courses to enhance the professional capabilities of dedicated sustainability personnel, thereby improving core competencies and building a competitive talent pool.

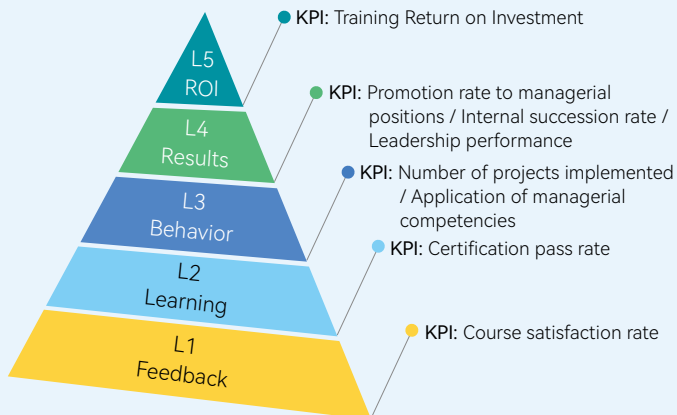
- Achieved an energy-saving rate of 6.42%
- Water resource management: Average reuse rate of 4.25 times per drop of water
- Circular economy promotion: Generated NT\$ 620 million in economic benefits
- Obtained 11 types of sustainability-related professional certifications (including ISO 14064, ISO 14067, ISO 14068, etc.)

▶ Target Audience
R&D, process, and equipment engineers

Operational Benefits

- Number of projects implemented
- Environmental benefits
- Economic benefits
- Sustainability professional certifications

Leadership Competence



▶ Project Name **Leadership and Management Competency Program**
Primary Site of Implementation **ASE Kaohsiung, ASE Chungli**

Core Training Themes

- (1) **Awesome** – Advanced Communication Skills: Enhance knowledge transfer capabilities and cross-departmental collaboration, fostering professional knowledge and practical skills.
- (2) **Super** – Excellence in Supervisory Skills: Establish a common language among front-line supervisors, strengthening people management capabilities and performance dialogue.
- (3) **Excellent** – Project Management Expertise: Strengthen EPM (Enterprise Project Management) role knowledge, introducing project tools and management processes.
- (4) **Plus** – Core Leadership: Develop core leadership competencies and inspirational management thinking for mid- to senior-level managers.

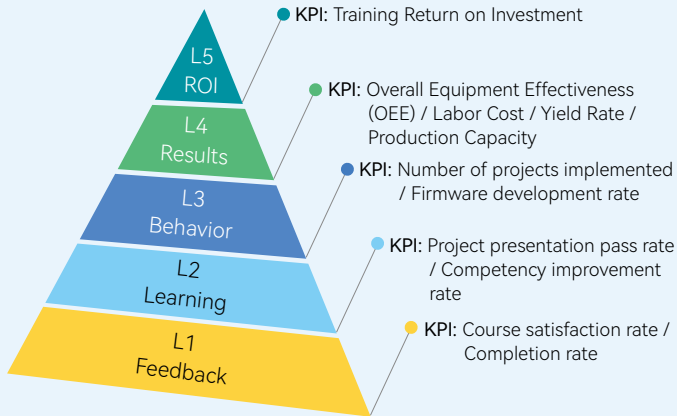
- Post-training satisfaction score: 4.73–4.89
- Certification pass rate: 51%–72%
- Leadership: 70% reduction in grievance cases
- Managerial promotion rate: 61%
- Internal position replacement rate: 89%

▶ Target Audience
Front-line supervisors, department managers
3,265 employees trained under the program

Operational Benefits

- Number of projects implemented
- Application of managerial competencies
- Managerial promotion rate
- Internal replacement rate

Digital Competence



▶ Project Name **Smart Manufacturing and Digital Transformation Program**
Primary Site of Implementation **ASE Kaohsiung, ASE Chungli**

Core Training Themes

- (1) Introduce AI platform tools and develop proprietary platforms with progressive learning content to cultivate AI talent at varying knowledge levels.
- (2) Explore digital applications including Industry 4.0 robotic arm development and automated material handling systems, that can be implemented into factory operations. Digital transformation drives productivity through efficiency and smart factory automation.
- (3) Develop software for automating rule-based business processes, integrating them into factory workflows to improve efficiency and advance smart factory capabilities.

- Post-training satisfaction score: 4.49–4.75
- Course assessment pass rate: 71%–92%
- Self-developed robotic programs: 5,169
- Digital and AI projects implemented: 79
- AI-enabled defect detection reduced manual inspection workload by 9.3%
- Smart factories established: 56

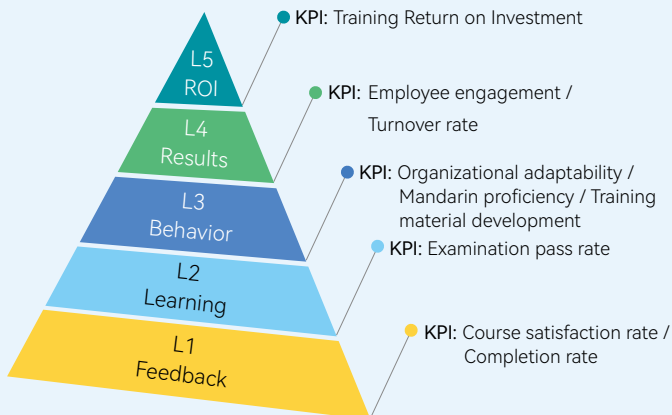
Target Audience

R&D, process, and equipment engineers
6,853 employees trained under the program

Operational Benefits

- Reduction in software outsourcing costs
- Improved machine utilization rate
- Reduced equipment inspection time
- Enhanced product yield rate
- Increased overall equipment efficiency
- Reduced labor costs
- Improved customer satisfaction

Cultural Competence



▶ Project Name **Multicultural and Intergenerational Program**
Primary Site of Implementation **ASE Kaohsiung, ASE Chungli**

Core Training Themes

- (1) Initiatives for addressing Intergenerational Differences: In light of changing workforce demographics, retaining employees aged 35 and below has become increasingly challenging.
- (2) Training for Foreign White-Collar Employees: Strengthening workplace integration by facilitating faster adaptation to the workplace and cultural differences through pre-employment training and targeted programs during the first and third months of employment.
- (3) Fostering Cross-National Cultural Inclusion: With a workforce representing multiple nationalities, the company promotes diversity through “multicultural learning communities,” enhancing the value and sense of belonging of foreign migrant workers while reducing cultural conflicts.

- Employee turnover rate (age 35 and below) decreased to 8.6% in 2024
- Over 50% of participants achieved Level B or above in Mandarin proficiency tests

Target Audience

Younger generation employees, foreign employees

Operational Benefits

- Employee engagement
- Lower turnover rate
- Improvement in Mandarin proficiency
- Examination pass rate
- Course satisfaction rate / Completion rate



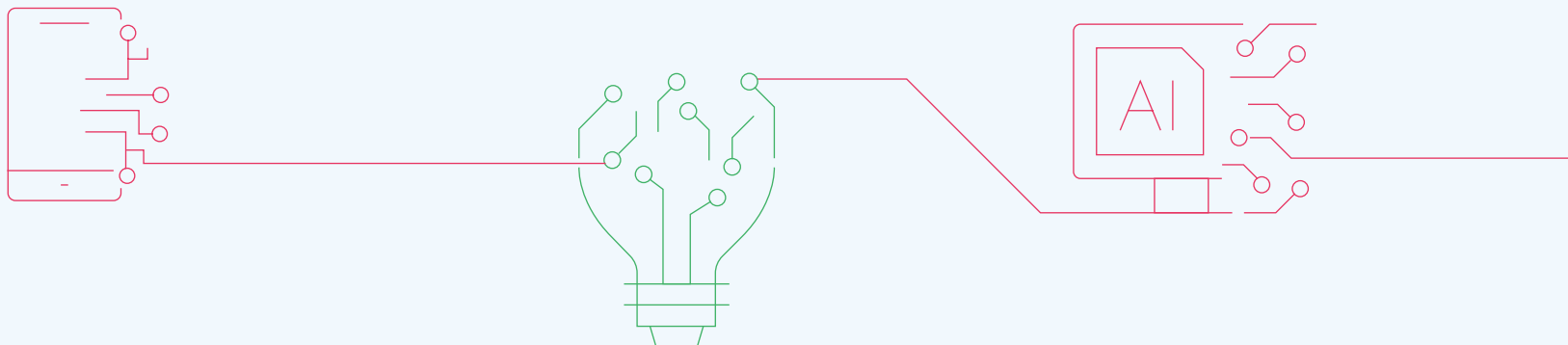
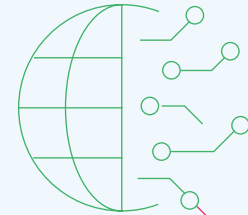
Key Highlights – Empowering a Digitally Ready Workforce through Smart Talent Development

Digital transformation is accelerating the speed of smart technologies in the manufacturing industry. As such, we are committed to building a digital-ready workforce equipped in data analysis, process optimization, and AI applications. Through a combination of in-house training initiatives and external partnerships, we are expanding our digital learning ecosystem across all functions and levels to support both operational efficiency and enhanced decision-making.

ASE Kaohsiung has introduced a series of courses that include Fundamentals of AI Applications, Smart Manufacturing System Integration, Practical Process Automation Tools, and Data Visualization and Analysis. These are structured along phased learning paths tailored to job functions and business needs. A blended learning approach - incorporating theoretical instruction, digital learning resources, practical simulations, and project-based applications, ensures that knowledge can be effectively applied in reality. In 2024, ASEH recorded over 9,000 employee attendances in digital transformation-related training. Advanced-level courses achieved an average pass rate exceeding 80%, with post-training satisfaction scores averaging above 4.7 out of 5.

In process automation, training on Robotic Process Automation Tool Application was rolled out to help departments streamline routine tasks. Employees developed scripts to optimize operations such as report generation, manual task integration, and repetitive workflows. To enhance data-driven decision-making, Data Visualization and Reporting Tool courses teach employees how to analyze key metrics including production anomalies, workforce allocation, and quality control, thereby strengthening management transparency and responsiveness. Additionally, a performance- and behavior-based evaluation framework that tracks impacts across multiple levels, from course feedback and learning outcomes to real-world application, was formulated to provide actionable insights for future program design and resource allocation.

Our digital talent development initiative operates on a well-structured digital blueprint, cultivating a Digitally Ready Talent Pool. We are not only actively addressing the evolving demands of smart manufacturing but also advancing our core sustainability goals of nurturing future talent, enhancing organizational agility, and improving operational performance. Moving forward, the company will step up cross-departmental application scenarios and data governance capabilities, allowing us to achieve a high-value smart manufacturing footprint.



6.3 Occupational Health and Safety

ASEH is committed to providing workers with a safe, healthy, and conducive work environment. To ensure the health and safety of employees, and prevent accidents at the workplace, we have formulated comprehensive procedures for managing occupational health and safety ("OHS"). The main focuses of ASEH's OHS Management include the "Management System" and "Healthy Workplace".

Management System

ASEH is committed to strict compliance with local regulations and international standards such as ISO 45001 Occupational Health and Safety Management System¹ and the RBA Code of Conduct. To further improve the management standards of our health and safety performance, ASEH's subsidiaries have established site management organizations, management policies and procedures, and regular internal audit processes. ASEH employs the PDCA model as an approach to prevent all incidents and achieve the management goal of "zero accident."

The OHS Committees at ASEH's worldwide facilities are tasked to keep abreast of local regulatory updates and evaluate internal policies, emergency response and environmental safety procedures, so as to ensure compliance with applicable laws and regulations. On an annual basis, we perform hazard identification and risk assessment procedures on the work environment, facility, equipment and services, to determine risk levels and devise appropriate management plans based on severity of hazard, frequency of occurrence and incidence rate. For high-risk work environments, immediate risk control measures are put in place to reduce risks. In addition, we identify higher-risk operating environments within our facilities such as locations that could expose employees to ionizing radiation, noise, dangerous chemicals and dust, and provide such employees with high quality protective equipment and regular health examinations to monitor their health.

When introducing new chemicals, the respective department is required to submit a system application in accordance with the New Process Introduction and Change Management Procedure. The application is subject to rigorous review by relevant units and must comply with ASE Kaohsiung's High-Risk Restricted Substances Management Policy. This policy encompasses the strict control of: 186 carcinogenic (CMR) substances identified by the Ministry of Labor; 151 per- and polyfluoroalkyl substances (PFAS) identified by the Ministry of Environment, including those with carbon chains of four or more (C4); the 17 substances restricted under REACH; and process-prohibited substances specified by customers. These measures ensure strict control over the introduction of new materials. A total of 575 chemicals were reviewed by ASE Kaohsiung in 2024, of which 5 high-risk substances were prohibited.

¹ ISO 45001: All ASE, SPIL, and USI facilities have obtained ISO 45001 certification, the management system includes all worker in the facilities



Management
Aspects



Sanitation, Food,
and Housing



Occupational
Injury and Illness



Machine
Safeguarding



Physically
Demanding Work



Health and Safety
Communication

Industrial
Hygiene

Occupational
Safety



Emergency
Preparedness

Safety and Health Regulations

Develop workplace safety and health management systems and standard operating procedures in compliance with ISO 45001, RBA Code of Conduct, and local laws and regulations.

Safety and Health Training

We utilize diverse training methods and workplace safety and health educational training in the local language of workers. The training and education include online courses, physical training, and external workshops. Additionally, we create educational materials and videos to communicate safety regulations and guidelines to employees. We also conduct internal safety campaigns regularly. In 2024, a total of 309,108 hours of safety training were provided, reaching 295,217 participants.

Procurement Management

We adopted the ISO 45001 management framework to formulate relevant procurement regulations in accordance with workplace safety and health regulations, targeting raw material, equipment, and engineering suppliers/contractors to establish regulations related to safety, health and environmental practices.

- **Raw Material Suppliers:** For the first time procurement of chemicals or in the case of any changes, the unit managing the chemical material must counter approve. All procured materials must comply with the local safety and environment regulations.
- **Engineering Contractors:** Contractors undertaking high risk work must obtain the ISO 45001 certification.

Risk Identification and Assessment

To analyze the potential source of hazards and the underlying impact on the activities, products and services produced at each facility, we established a hazard identification and risk assessment system. Every year, we conduct hazard identification on the physical, chemical, human, biological and psychological factors that may lead to workplace accidents and illnesses. We categorize risks according to their severity and frequency, and analyze the possible hazards to the work environment that may affect employees and implement the appropriate preventive measures. If an unacceptably high risk is identified upon the assessment, improvement and regulation measures are carried out to ensure workplace health and safety.

In 2024, ASE Kaohsiung identified a total of 4,907 operating processes, with no unacceptable risks detected. Among these, 4,203 were classified as medium risk and 704 as low risk. A total of 22 improvement action plans were formulated, including initiatives such as: optimizing motor chain pinch-point protection, enhancing leak detection alarms in chemical storage areas, improving ergonomic hazard controls at sputtering workstations, and redesigning trolleys for safer operation. These actions aim to effectively reduce hazard risks and reinforce the continuous implementation of a comprehensive occupational health and safety management system.

Internal and External Audit

To ensure the safety of workers and facility, we verify and assess each facility's management system and processes by conducting an internal audit. On-site inspections are conducted to evaluate the effectiveness of internal audit processes within the factory premises. Detected deficiencies are added into the internal management system for monitoring and the audited unit is required to propose improvement measures. These approaches are taken to gain a better understanding of the root causes of non-compliance issues, strive for continuous improvement, and ensure compliance with the requirements of the ISO 45001 framework. In 2024, 1,381 internal audits were undertaken across all facilities, resulting in the identification of approximately 3,600 non-conformances in areas such as fire safety, equipment safety, chemical management, and emergency response. All non-conformances were addressed within the timeframe indicated. We quickly discovered shortcomings and possible risks using the internal audit system and applied corrective measures to improve operational safety.

Accident Prevention and Reoccurrence

We developed effective improvement measures and implemented them across all sites, based on the identification of the root causes of incidents. We also review and make adjustments according to the outcomes of hazard identification and risk assessments to prevent the reoccurrence of accidents at the source.

Disaster Response and Emergency Drills

All of our manufacturing facilities have developed disaster response and recovery plans and conducted full-scale emergency drills annually in cooperation with the local authorities. Various scenarios are simulated at these drills to improve our disaster response plans. In 2024, we completed 464 drills for earthquakes, fire and chemical disasters.

- **Emergency Response:** The company continues to focus on building a robust disaster prevention and response framework. We document experiences from major industry incidents to strengthen our preparedness through preventive measures, early warning, emergency response, and training. In light of significant fire incidents in the industry and relevant regulatory updates, we conducted a thorough review of our fire emergency reporting process, and added plans for multiple reinforcement measures. These include joint rescue drills in collaboration with government fire departments, as well as the development of an "Emergency Response Information Integration App" that consolidates all emergency response information into a one-stop platform. This application, accessible via tablets, provides accurate, real-time information to enable swift and informed decision-making in the event of an incident.
- **Emerging Energy Potential Risks:** ASE Kaohsiung has established safety standards for newly installed solar power generation systems and developed fire emergency response procedures for photovoltaic equipment. In addition, a full life cycle management for lithium batteries used in automated equipment was implemented to review and finetune fire emergency handling procedures, further enhancing fire protection capabilities.

Occupational Injury Management

Occupational injury and incident reporting and investigation procedures are firmly established at all ASEH facilities. When an occupational injury incident occurs, standard operating procedures shall be followed and reported to local authorities in accordance with the management policy and local regulations, while injury incidents are reviewed regularly to improve preventive measures. Each subsidiary manages the statistical analysis of occupational injuries using the major indicators published by the Ministry of Labor and the Global Standards for Sustainability Reporting (GRI Standards) – Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR) are key measurements but the statistics do not include traffic accidents. There were 93 incidents of occupational injuries in 2024, amounting to 2,729 lost working days. Physical injuries had the highest proportion out of all incidents, followed by ergonomic injuries caused by human factors and chemical injuries. ASEH recorded a total of 9 cases of occupational disease, which occurred at ASE Malaysia and there do not have any death case due to occupational disease. For more information, please refer to the 「Appendix-M. Workers Occupational Health and Safety」

Occupational Injury Statistics

Category	2024	
	Male	Female
Number of Occupational Injury Accidents	49	44
Injury Rate ¹	0.10	0.11
Disabling Injury Frequency Rate (FR) ²	0.52	0.53
Disabling Injury Severity Rate (SR) ³	11.71	21.00

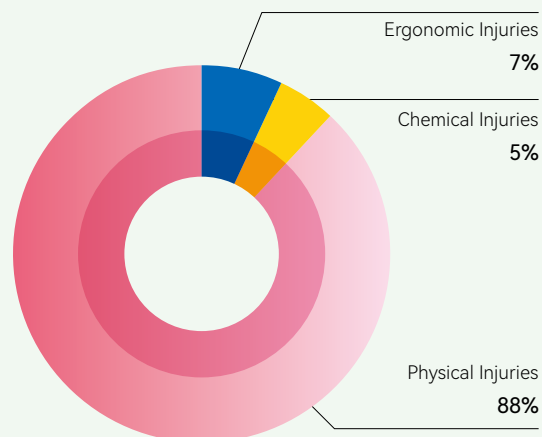
- ¹ Injury Rate = (total number of injuries×200,000) / total hours worked, excluding traffic accidents
² Disabling Injury Frequency Rate (FR) = (total number of disabling injuries ×1,000,000) / total hours worked
³ Disabling Injury Severity Rate (SR) = (disabling injury work loss days× 1,000,000) / total hours worked



Occupational Disease

A total of 9 occupational disease incidents involving hearing loss caused by machine operation, occurred were reported at ASE Malaysia. Immediate actions were taken to redeploy the affected workers and follow up on their health condition regularly. Sound proofing systems were also installed in the machines to further reduce the noise levels.

Occupational Injury Category in 2024



Occupational Injuries and Improvement Measures in 2024

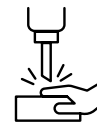
Physical Injuries

Causes:

- (1) Falls/Slips
- (2) Caught in/Between objects
- (3) Cuts/Bruises

Improvement Measures:

- (1) Strengthen communication (videos, warning signs)
- (2) Increase adequate machine safeguards
- (3) Formulate relevant protocols and standard operating procedures (SOP)
- (4) Personnel education and training
- (5) Wearing of protective equipment



Chemical Injuries

Causes:

Spraying of chemicals

Improvement Measures:

- (1) Formulate relevant protocols and standard operating procedures (SOP)
- (2) Personnel education and training
- (3) Increase notices on the use of protective equipment



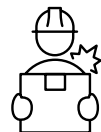
Ergonomic Injuries

Causes:

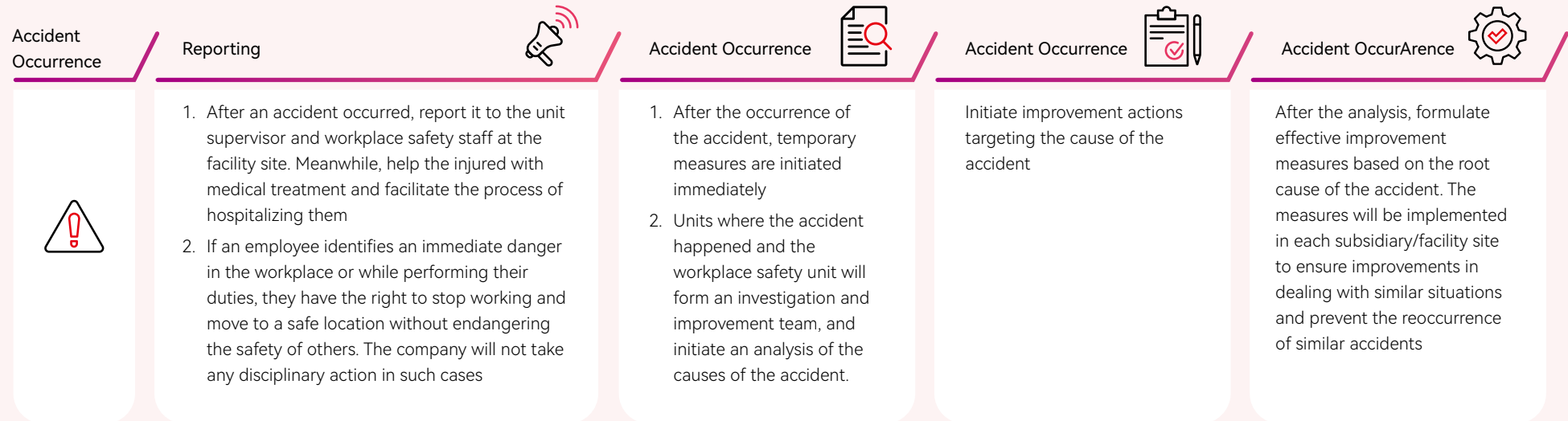
Poor posture when carrying items, resulting in muscle strain

Improvement Measures:

- (1) Formulate relevant protocols and standard operating procedures (SOP)
- (2) Personnel education and training
- (3) Auxiliary equipment



Accident reporting and investigation process



Building a Healthy Workplace

The physical and mental well-being of our employees are central to organizational stability and the company has developed a multifaceted mechanism that covers health management, health promotion, employee assistance programs and community care. To better manage our employees' health and wellbeing, we employ 4 basic principles; health examinations, risk tracking, mitigation actions, and health protection. High risk health issues are identified from employees' health screening results. The company has also established a healthcare structure based on risk levels, and through consultations with occupational nurses and specialist referrals, provide work adjustments and promote weight loss programs. At ASE Kaohsiung, the facility has a care program that comprises employee volunteers that serve as seed caregivers for the early detection of symptoms and support.

The company greatly promotes the prevention of occupational illness due to abnormal workloads by addressing concerns about employee workloads and stress. Health check-ups and assessments of personal, job and overtime work help to identify high-risk and high-stress individuals who would benefit from time management and counseling. Regular reports are also provided to the Occupational Safety and Health Committee.

Health Management Principles

Health Examinations	Risk Tracking	Mitigation Actions	Health Protection
 <p>Conduct employee health screenings, analyze and evaluate results, and manage health data.</p>	 <p>Track risks, care for employees with abnormal health screening results, formulate improvement plans based on analysis.</p>	 <p>Plan and provide health education, hygiene guides, and wellbeing protection; promote weight loss programs, workshops, advocacy, and first aid training.</p>	 <p>Preventive plans for ergonomic hazards, illnesses from excessive workload and wrongful harm, and maternal health protection plans.</p>

Health Risk Management Process

Health Risk Levels	Management Measures	Improvement Plans	2024	Key Health Risk	Key Health Promotion Programs in 2024
Level 1	Provide doctors' recommendations from health checkups and encourage regular self-tracking.	<ul style="list-style-type: none">• Manage work hours• Encourage participation in health promotion activities	49.2%	<ul style="list-style-type: none">• Abnormal body mass index (BMI)• Metabolic Syndrome• High blood sugar• High blood lipids	<ul style="list-style-type: none">• Provide employees with health consultation services• Review employees' overtime and working conditions• Organize diverse health seminars
Level 2					
Level 3	Occupational nurses conduct consultations based on the level of care, and decide if specialist referrals or work adjustments are necessary.		34.6%		
Level 4			16.2%		



Key Highlights –

Creating an Age-Friendly Workplace and Lifelong Health Care System to Sustain Career and Quality of Life

Today, an aging society and delayed retirement are pressing companies to pursue policies addressing the health needs and post-retirement support of older employees. At ASEH, our comprehensive healthcare and support system is designed to serve employees throughout their employment period and beyond retirement. Our strategies are directed by a people-centric philosophy that champions a shared prosperity between our people and the organization.

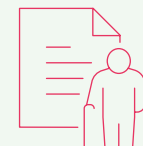
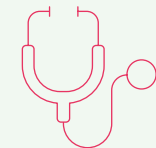
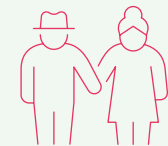
ASEH promotes an Age-Friendly Workplace Health Promotion Program to help older staff improve health management, maintain physical and mental well-being, and prolong their employment. The fundamental basis of the program is a comprehensive health assessment that includes muscle strength tests, physical fitness evaluations, and job suitability analyses. The assessment helps employees understand their health condition and the degree of compatibility with job requirements.

To raise awareness of health issues, seminars on topics such as balanced nutrition and sarcopenia prevention are held regularly to help employees better understand age-related topics, and make timely adjustments to lifestyle and work habits. In addition, the company partners with external experts to provide strength training and posture correction classes that help reduce occupational discomfort, allowing them to continue their effectiveness and stability at work.

Our care for employees continue beyond their retirement from the company. The company's Retired Employee Lifelong Health Care System offers a comprehensive suite of services encompassing physical health, medical access, and psychosocial support. Retired employees receive a free annual health check-up, proactively arranged by the HR department. To help reduce the burden of healthcare costs, retired employees also have direct access to the company's on-site clinics which offers lower registration fees.

Mental health and social wellness are important aspects to maintaining a quality life after retirement. ASEH provides retired employees easy access to company clubs such as hiking and cultural interest groups, and regularly sends newsletters to maintain connection, reduce isolation, and promote continued social engagement.

The integration of an age-friendly workplace with post-retirement care extends the value and vitality of employees and reflects ASEH's commitment to sustainable human capital strategies. It is important to us that our employees feel a strong sense of belonging at the company. Our policies are drafted to ensure that employees are treated with respect and dignity, and their well-being are prioritized. The unique scope of ASEH's health care model covering both professional and personal life, exemplifies how sustainability principles are embedded in our daily operations, consistently fostering a secure, supportive, and stable environment for all.



Health screening – **61,011** people; Expenditure of **US\$3.12** million

Health Management



- Free periodic health screening for all employees and retired employees
- Health screening for employees working in special conditions
- Follow-up consultancy on anomalies discovered through health screening and providing medical advice
- **Employees' clinic:** ASE Kaohsiung has partnered with a local hospital to establish an employees' clinic

Community Care



- Smart mobile clinic that serves remote areas
- Conducting active-ageing activities and courses for seniors in the community
- The ASE Kaohsiung employees' clinic is also open to the neighboring community, friends and relatives of employees and our customers

Health Promotion



- Specialist clinics covering general medicine, cardiology, mental health, weight loss, smoking cessation, vaccination and cancer screening etc
- Breastfeeding rooms and courses for new parent
- Lectures and health education promotion, sports





Employee Support Program

Gym – 5 gyms, Social Clubs – 58 clubs

Physical Health

- **Establishing massage facilities and gyms:** To encourage our employees to exercise regularly, we work with professional trainers to develop a range of classes including spinning, yoga and zumba. These group classes not only help employees maintain a healthy physical and mental well-being, but also facilitate interactions and bonding between coworkers.
- **Social clubs:** These clubs organize a wide variety of activities including sporting events, outdoor activities, indoor cardio sports, arts and crafts, and community service. In particular, ASE Kaohsiung has a foreign employee club.
- **Competitions and Activities:** Through various types of sports clubs and competitions, we cultivate employees' interests and encourage good exercise habits, that help strike a balance between work, physical and mental well-being.



Mental Health

- **Employee counsellors:** Beginning in 2017, ASE Kaohsiung rolled out a seeding program to recruit employees as volunteer counsellors to recognize warning signs of mental health issues and establish front-line support to employees exhibiting symptoms. In 2024, more than 350 employees received counseling support, and six counsellor alumni days events were organized (including professional courses and experience-sharing sessions by caregivers). Through experiential learning in emotional awareness, the program fostered cohesion among caregivers and enhanced their caring capacity.
- **Stress-relieve center:** Employees can access the center with complete privacy to seek professional counselling.



Disease Treatment:
Managed by psychiatrists from Kaohsiung Veterans General Hospital. Services include treatment for insomnia, anxiety, depression, and related disorders.



Psychological Counseling:
Employees complete mental health surveys during routine health screenings. Those at risk are referred to the Stress Reduction Outpatient Services for consultations.



**Employee Clinic
Stress Reduction
Outpatient Services**



Psychological Assessment:
The Employee Care Center helps to identify high-risk employees and refers them to the Employee Clinic for evaluation and consultation by specialized physicians.

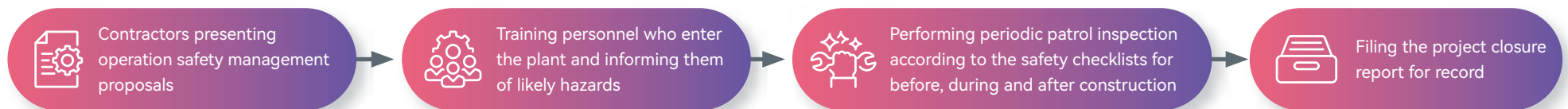


Medical Referral:
Following assessment by psychiatrists, employees deemed to pose a risk to themselves, or others are referred to appropriate hospitals for further treatment.

Contractor Operation Safety Management

ASEH facilities have established contractor management policies to ensure that safety protocols are observed when contractors work at our facilities and to achieve the target of zero contractor occupational injuries. Eight high-risk types of operations at ASEH's facilities were identified which include work on pipelines, flammable sources, work inside confined spaces, live-line, crane operations, elevated operations, chemical filling and roof works, for which stricter SOPs were instituted. Additionally, ASEH will continue to request contractors conducting high-risk operations to meet the requirements specified in the ISO 45001 management systems.

Contractors in-plant Construction Procedures



Key Highlights –

Launching The “Safety Orange Handbook for Safety”: a Pledge towards to Foster a Zero - Accidents Vision with Contractors

Amid ongoing capacity expansion and an increasing volume of projects, ASE Kaohsiung handles a cumulative number of nearly 25,000 contractors, with approximately 2,000 on-site daily. Contractors have become indispensable partners in ASEH's operations. To enhance on-site safety management and ensure operational consistency, we have integrated applicable regulations such as the Occupational Safety and Health Act and the Labor Standards Act, with years of management experience to compile and formally release the Contractor Safety Orange Handbook. The handbook provides essential safety knowledge and practical operational guidance to strengthen contractors' capacity for autonomous safety management. Featuring clear visuals and concise content, it organizes safety protocols by work type and risk category, enabling contractors to identify and prevent high-risk situations more effectively. The Orange Handbook establishes a common language and shared understanding, and serves as a communication tool to achieve the vision of zero accidents and zero occupational injuries through concrete actions. To amplify awareness and impact, ASEH hosted the 2025 “Work with Care, Safety We Share” Orange Handbook Launch Event, inviting representatives from central and local occupational safety authorities and 165 contractor companies. The event underscored our strong commitment to safety governance, fostering stakeholder dialogue and collaboration.

Since 2020, ASEH has implemented a range of contractor safety management systems, including designated supervision for high-risk operations, safety certifications for supervisors and personnel, contractor interviews and coaching sessions, and daily end-of-work safety briefings. These initiatives have continuously refined our operational workflows and strengthened the safety culture. In 2023, the company further mandated that contractors adopt the ISO 45001 Occupational Health and Safety Management System, establish self-governing safety protocols, utilize the E-inspection system, and maintain transparent, two-way communication channels to enhance real-time responsiveness. In 2024, ASE Kaohsiung introduced AI-assisted risk assessment tools, upgraded its High-Risk Operation Entry Control System to Version 2.0, and implemented a Contractor Performance Rating System to promote greater risk awareness and continuous improvement across its contractor network. ASEH embraces the principles of shared responsibility and proactive governance, and the Contractor Safety Orange Handbook reaffirms our efforts to instill a people-centric safety culture, embedding values, attitudes and behaviors into daily operations.

Looking ahead, ASEH will continue to integrate innovative technologies, AI-powered early warning systems, and full employee and contractor engagement to build a safer, more resilient operational environment, further advancing our commitment to sustainable corporate development.



