



APPENDIX

Environmental Data

A. Waste, Water, Energy, GHG & Air emission¹

Category	Environmental Performance Index	Unit	2022	2023	2024	2025
Waste	Total general and hazardous waste	ton	75,391	68,657	76,857	81,717
	General waste production	ton	49,972	47,965	54,359	55,968
	Recycled and reused (without energy recovery)	ton	39,245	38,321	43,643	43,982
	Landfilled	ton	1,368	1,114	1,039	956
	Incinerated with energy recovery	ton	8,810	8,275	8,257	9,539
	Others	ton	549	255	328	235
	Incinerated without energy recovery	ton	0	0	0	2
	Hazardous waste production	ton	25,419	20,692	22,497	25,749
	Recycled and reused (without energy recovery)	ton	12,963	11,199	11,580	12,648
	Landfilled	ton	0	0	0	24
	Incinerated with energy recovery	ton	5,563	4,897	6,560	9008
	Incinerated without energy recovery	ton	1,864	819	695	871
	Others	ton	5,029	3,777	3,662	3198
	Total recycled and reused	ton	66,581	62,692	71,132	76,431
	Total non-recycled and reused	ton	8,810	5,965	5,725	5,286
	Total recycled and reused rate	%	88	91	93	94
Water	Water withdrawal	m ³	23,398,956	21,467,999	21,886,295	23,334,225
	Water withdrawal intensity	m ³ / thousand US\$ revenue	1.072	1.130	1.21	1.13
	Ultra-pure water usage	m ³	28,571,562	28,923,983	30,060,603	31,895,186
	Water recycled and reuse	m ³	40,121,082	39,474,668	40,605,594	42,954,978
	Process water recycle rate	%	76	78	80	79
	Wastewater discharge	m ³	17,461,146	15,386,252	15,871,374	16,411,551
	Water consumption	m ³	5,937,810	6,081,747	6,014,921	6,922,674
	Total fresh water consumption	Million m ³	23.17	20.93	21.72	22.97

¹ The data from 2022 to 2023 does not include the facilities sold in 2022

Category	Environmental Performance Index	Unit	2022	2023	2024	2025
Energy	Electricity consumption	MWh	4,233,363	4,211,006	4,294,177	4,895,011
	Renewable electricity	MWh	819,863	844,044	824,401	1,125,289
	Non-renewable electricity	MWh	3,413,500	3,366,962	3,469,776	3,769,722
	Electricity intensity	MWh/ thousand US\$ revenue	0.194	0.222	0.236	0.238
	Total Renewable energy consumption	MWh	819,863	844,044	824,401	1,125,289
	Liquefied Petroleum Gas (LPG)	GJ	3,253	3,340	4,123	4,163
	Liquefied Natural Gas (LNG)	GJ	333,904	335,803	354,105	384,778
	Motor gasoline	GJ	4,863	5,570	5,912	5,136
	Diesel	GJ	26,586	25,925	35,058	39,132
	Heavy oil	GJ	37,917	43,460	43,942	43,299
	Total non-renewable energy consumption	MWh	3,571,744	3,536,828	3,636,293	3,939,000
Green House Gas (GHG)	SCOPE 1	tCO ₂ e	90,993	75,274	72,269	93,265
	SCOPE 2 (Market-based)	tCO ₂ e	1,671,242	1,649,347	1,733,310	1,849,642
	SCOPE 1 + SCOPE 2 (Market-based)	tCO ₂ e	1,762,235	1,724,621	1,805,579	1,942,907
	GHG intensity (Market-based)	tCO ₂ e / thousand US\$ revenue	0.081	0.091	0.099	0.094
	SCOPE 3 ¹	tCO ₂ e	13,350,245	9,891,845	18,067,529	9,810,299
	PFC emissions / number package output	kgCO ₂ e/kPCs	0.00091	0.00073	0.00042	0.00013
Air Emission	VOC (Volatile organic compounds)	ton	291	239	93	103

¹ According to the report Scope 3 Category 11 GHG Assessment : Guideline for the Semiconductor Sector published by SEMI, a global industry organization representing the semiconductor sector, Categories 11 and 12 are considered not applicable to the OSAT (Outsourced Semiconductor Assembly and Test) industry and are therefore excluded from the Scope 3 inventory. (<https://discover.semi.org/scope-3-category-11-ghg-assessment-download-form.html>)



Greenhouse Gas Inventory Information of TWSE/TPEX Listed Company		2025
		Emissions (t CO ₂ e)
ASE Technology Holding Co., Ltd.	Scope 1 Direct Greenhouse Gas (GHG) Emissions	31.1755
	Scope 2 (market-based) Indirect Greenhouse Gas (GHG) Emissions	74.8346
	Subtotal	106.0101
Consolidated Subsidiaries	Scope 1 Direct Greenhouse Gas (GHG) Emissions	143,869.5930
	Scope 2 (market-based) Indirect Greenhouse Gas (GHG) Emissions	1,896,946.4481
	Subtotal	2,040,816.0411
Total		2,040,922.0512
Intensity (metric tons CO ₂ e/NT\$ million revenue)		3.1623

B. The amount of water withdrawals and discharge in water-stressed regions ¹

Water withdrawal			
		Water withdrawals at ASEH facilities (ML)	Water withdrawals in water-stressed regions ² (ML)
Total water withdrawals	Surface water	17	0
	Groundwater	3,879	0
	Third-party water	19,438	4,562
Water withdrawals by source of water ³	Freshwater (TDS ≤ 1,000 mg/L)	21,053	4,562
	Other sources of water (TDS > 1,000 mg/L)	0	0
Water discharge			
		Water discharge at ASEH facilities (ML)	Water discharge in water-stressed regions ⁴ (ML)
Water discharge by discharge destination	Surface water	10,353	0
	Groundwater	216	0
	Marine water	0	0
	Third-party water	5,843	3,559
Total water discharge	Surface water + groundwater + marine water + third-party water	16,412	3,559
Water discharge by source of water ⁵	Freshwater (TDS ≤ 1,000 mg/L)	1,044	599
	Other sources of water (TDS > 1,000 mg/L)	2,669	0
Water consumption			
Total water consumption	Total water withdrawals – Total water discharge	6,922	1,003

¹ Areas in water stress (Stress>40%): Water withdrawal in these areas accounted for 20% of the overall water withdrawal. Water discharge accounted for 22% of the total water consumption

² Water withdrawals in water-stressed regions (Stress>40%): (1) ASE: Shanghai Material, Wuxi; (2) USI: Zhangjiang, Jinqiao, Kunshan, Mexico, Asteelflash(Suzhou); (3) SPIL: Suzhou

³ Facilities that measure TDS in the water withdrawal: (1) ASE: Kaohsiung, Chungli, Shanghai Material, Wuxi, Korea(Paju), Singapore, ISE Labs; (2) USI: Kunshan, Nantou, Vietnam; (3) SPIL: Da Fong, Chung Shan, Zhong Ke, Zhong Ke II, Zhong Gong, Hsinchu, Changhua and Suzhou; Other facilities are not included in the TDS calculated

⁴ Water discharge in water-stressed regions (Stress>40%): (1) ASE: Shanghai Material, Wuxi; (2) USI: Zhangjiang, Jinqiao, Kunshan, Mexico, Asteelflash(Suzhou); (3) SPIL: Suzhou

⁵ Facilities that measure TDS in the water discharge: (1) ASE: Kaohsiung, Singapore; (2) USI: Nantou; Other facilities are not included in the TDS calculated

C. Effluent quality of our facilities with on-site wastewater treatment ¹

Item	Unit	Taiwan_to land		Taiwan_to ocean		China		Japan	
		Effluent Standard	Min. ~ Max.	Effluent Standard ²	Min. ~ Max.	Effluent Standard (Nation)	Min. ~ Max.	Effluent Standard (Nation)	Min. ~ Max.
pH	pH	6~9	6.7~8.2	6.5~9	7.4~7.9	6~9	7.2~7.57	5.8~8.6	6.4~7.6
COD concentration ³	mg/L	100	4.4~40.8	280	ND~24.1	500	34~125	-	-
BOD concentration ⁴	mg/L	-	ND~12	100	2~5.8	300	12.2~86.8	25	0.5
Suspended Solid (SS) concentration ⁵	mg/L	30	ND~11.2	100	ND~15.5	400	11~68	60	0.5~13
Cu ²⁺ concentration	mg/L	1.5	0.01~0.46	-	0.049~0.351	0.3	ND~0.19	1	ND
Ni ²⁺ concentration	mg/L	0.7	ND~0.09	-	ND~0.081	0.5	ND~0.05	-	-

Item	Unit	South Korea		Malayisa		Vietnam	
		Effluent Standard	Min. ~ Max.	Effluent Standard	Min. ~ Max.	Effluent Standard	Min. ~ Max.
pH	pH	5.8-8.6	6.5~7.7	5.5~9.0	7.2~7.9	5~9	7.4~7.5
COD concentration ³	mg/L	-	-	200	4~20	1600	62~973
BOD concentration ⁴	mg/L	10	2.9~6	50	2~5	500	22~537
Suspended Solid (SS) concentration ⁵	mg/L	10	ND~3.2	100	1~2	500	33~183
Cu ²⁺ concentration	mg/L	3	0.008~0.022	1	0.05	-	-
Ni ²⁺ concentration	mg/L	3	ND	1	0.1	-	-

¹ ASE ISE Labs China and ISE Labs are the testing laboratories where water usage is only for public facilities and domestic. ASE Singapore and the other electronic manufacturing service facilities (USI Kunshan, Huizhou, Mexico and Asteelflash(Suzhou)) do not have on-site wastewater treatment. Thus, these six facilities are not included in the statistics

² Refer to the Class B marine areas of Marine Discharge Pipe Effluent Standards released on October 20, 2017, to the discharge water standards for marine discharge pipelines

³ Waste water discharge from the SPIL Hsinchu Facility is diverted into the park's sewer system and waste water treatment plant in accordance with the Hsinchu Science Park Effluent Standards. SPIL Tanke Facility is diverted into the park's sewer system and waste water treatment plant in accordance with the Tanke Industrial Park Effluent Standards. USI Nantou Facility is diverted into the park's sewer system and waste water treatment plant in accordance with the Nankang Industrial Park Effluent Standards. Therefore, these three facilities are not included

⁴ USI Nantou facility is diverted into the park's sewer system and waste water treatment plant in accordance with the Nankang Industrial Park Effluent Standards. Therefore, this facility is not included

⁵ Waste water discharge of the SPIL Zhong Ke and Zhong Ke II facilities is diverted into the park's sewer system and waste water treatment plant in accordance with the Central Taiwan Science Park Effluent Standards, and is therefore not included



D. Product Lifecycle Management

Category	Index	Unit	2025
Life Cycle Assessment Approach	Full LCAs	% (Percentage of Total Products)	28.75%
	Simplified LCAs	% (Percentage of Total Products)	25.56%
	Others (green products meet international regulations & customer requirements.)	% (Percentage of Total Products)	45.69%
End-of-life products and e-waste	Weight of end-of-life products and e-waste ¹	ton	690
	The percentage of end-of-life products and e-waste that were recovered ²	%	2
	The percentage of end-of-life material recovered that was recycled ³	%	0

E. Environmental issues Training

Topic	Training course description	Total time (Hours)	Total participants
Energy	Training courses include matters related to efficiency management or raising awareness to reduce energy consumption	6,385	12,189
Water	Training courses include matters related to water efficiency management or raising awareness of water conservation	7,323	17,324
Waste	Training courses include matters related to waste management or raising awareness to reduce waste	10,450	43,355

F. Environmental Violations

	2022	2023	2024	2025
Number of significant violations of legal obligations/regulations ⁴	0	0	0	0
Amount of fines/penalties related to the above (unit: US\$)	0	0	0	0
Environmental liability accrued at year end (unit: US\$)	0	0	0	0

¹ End-of-life material is defined as products, materials, and parts, including electronic waste material (e-waste), that at the end of their useful life would have been disposed of as waste. The scope of end-of-life material excludes materials that have been returned to customer

² End-of-life material that was recovered is defined as the above-mentioned end-of-life material that have instead been collected to be recovered or regenerated a usable product

³ Recycled material is defined as the above-mentioned end-of-life material recovered that are used for the same purpose for which they were conceived, including products donated and/or refurbished by the entity or by third parties

⁴ Fine/penalty individually costs more than US\$10,000 is defined as significant

G. Implementation of Climate-Related Information

Item	Implementation Status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1. The Chief Sustainability Officer (CSO) was appointed by the Corporate Sustainability and Information Security Committee (CSISC) to drive the Company's climate objectives and initiatives. The CSO has the responsibility of overseeing and addressing the impact of climate- and nature-related issues on the company's operations. Each year, a report on the progress of target implementation is presented to the Board of Directors, allowing strategic decisions to be formulated. Related risks and opportunities are duly integrated into the company's management, operations, and business decision-making processes. The Executive Secretariat of the CSISC manages the general administrative affairs which include facilitating communication between committee members and organizing the sustainability resources and technology adoption across all subsidiaries. The combined approaches enable us to bridge vertical and horizontal alignment strategies for advancing climate- and nature-related sustainability. For detailed information, please refer to the Company's Sustainability Report.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	2. The Company identifies and assesses climate-related physical and transition risks in accordance with the IFRS S2 framework, through surveys conducted by representatives from each facility and business unit. The financial and operational impacts of these risks and opportunities are identified, and appropriate response and management strategies are subsequently developed. For detailed information, please refer to the Company's Sustainability Report and public information available on the Company's website.
3. Describe the financial impact of extreme weather events and transformative actions.	3. For information on the potential impacts of both extreme weather events (such as heavy rainfall, drought, and significant temperature changes) and transition actions on the Company's business operations and financial performance, please refer to the Company's Sustainability Report and public information available on the Company's website.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4. In response to climate risks and to meet regulatory and environmental changes, the Company has incorporated the management of climate change and natural environment risks and opportunities into the ERM and IFRS system frameworks. This integration aims to keep risks within an acceptable range as much as possible, ensuring and supporting the achievement of the Company's best interests.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	5. The Company has established climate scenarios based on the IPCC AR6 and international energy parameters, setting the scenario analysis factors from regulatory, technological, market, and reputational dimensions to assess the resilience of the Company to climate change. For more detailed information, please refer to the Company's Sustainability Report and public information available on the Company's website.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	6. The Company will develop a transition plan based on the annual risk identification results. This plan will include indicators and goals for identifying and managing physical risks and transition risks. For more information, please refer to the Company's Sustainability Report and public information available on the Company's website.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	7. The Company is gradually implementing internal carbon pricing, integrated with the budget system to encourage subsidiaries to drive emission reduction projects. For more information, please refer to the Company's Sustainability Report and public information available on the Company's website.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	8. For information on the annual greenhouse gas (GHG) emissions and renewable energy usage, please refer to the Company's Sustainability Report and public information available on the Company's website.
9. Greenhouse gas inventory and assurance status.	9. The Company has set science-based net-zero goals, with annual GHG inventories verified by third-party organizations. Progress, achievements, and specific actions are reported to the Board of Directors on a quarterly basis. For more detailed information, please refer to the Company's Sustainability Report and public information available on the Company's website.

Social Data

A. Global Workforce Structure by Nationality/Race

Nationality ¹	Employee		Management Level	
	Number	Percentage of Total Employee (%)	Number	Percentage of Total Management Level (%)
Taiwan	49,250	53.10%	4,502	68.44%
China	14,150	15.26%	1,486	22.59%
Philippines	17,919	19.32%	86	1.31%
Mexico	2,831	3.05%	80	1.22%
Malaysia	2,047	2.21%	146	2.22%
South Korea	2,331	2.51%	97	1.46%
Indonesia	1,012	1.09%	4	0.06%
Vietnam	2,336	2.52%	72	1.09%
Japan	409	0.44%	36	0.55%
Singapore	255	0.27%	46	0.70%
Nepal	72	0.08%	–	0.00%
Thailand	47	0.05%	–	0.00%
Myanmar	26	0.03%	1	0.02%
U.S.A	13	0.01%	11	0.17%
India	25	0.03%	2	0.03%
United Kingdom	4	0.01%	4	0.06%
Canada	1	0.00%	–	0.00%
France	2	0.01%	1	0.02%
Pakistan	4	0.01%	–	0.00%
Saint Christopher and Nevis	1	0.00%	1	0.02%
Kingdom of Cambodia	1	0.00%	–	0.00%

Nationality ¹	Employee		Management Level	
	Number	Percentage of Total Employee (%)	Number	Percentage of Total Management Level (%)
Bangladesh	1	0.00%	–	0.00%
Turkey	1	0.00%	–	0.00%
Mongolia	2	0.00%	–	0.00%
Paraguay	1	0.00%	–	0.00%
Russia	1	0.00%	–	0.00%
Saint Lucia	1	0.00%	–	0.00%
Kyrgyzstan	1	0.00%	1	0.02%
Germany	1	0.00%	1	0.02%
Total	92,745		6,577	

Race ²	Employee		Management Level	
	Number	Percentage of Total Employee (%)	Number	Percentage of Total Management Level (%)
Asian	165	68.74%	27	57.44%
Hispanic or Latino	31	12.92%	6	12.77%
White	31	12.92%	12	25.53%
Native Hawaiian or Other Pacific Islander	4	1.67%	1	2.13%
Two or More Races	5	2.08%	1	2.13%
Black or African American	4	1.67%	0	0%
Total	240		47	

¹ The global workforce by nationality do not include ISE Labs employees

² The global workforce by race only includes ISE Labs employees

B. Foreign Employee

Business Unit	Category	Group	Number	Percentage of Total Employee in Business Unit (%)
Semiconductor Assembly (packaging), Testing and Materials (ATM)	Employment Type	Regular	18,278	24.05%
		Contract	5	0.01%
	Gender	Male	3,925	5.17%
		Female	14,358	18.89%
	Total			18,283
	Employment Visa	Gender Male	3,271	4.30%
		Female	13,670	17.99%
	Total			16,941
Electronic Manufacturing Service (EMS)	Employment Type	Regular	1,107	6.51%
		Contract	0	0.00%
	Gender	Male	285	1.68%
		Female	822	4.84%
	Total			1,107
	Employment Visa	Gender Male	285	1.68%
		Female	822	4.84%
	Total			1,107

C. Employee Information ¹

Employment Category	Gender		Location			
	Male	Female	Taiwan	China	Rest of Asia	Americas
Permanent Employees	46,258	39,653	60,105	13,328	9,393	3,085
Temporary Employees	1,961	5,111	6,287	623	161	1
Non-guaranteed Hours Employees	1	1	0	0	1	1
Total	48,220	44,765	66,392	13,951	9,555	3,087
Full-time Employees	48,168	44,716	66,307	13,951	9,544	3,082
Part-time Employees	52	49	85	0	11	5
Total	48,220	44,765	66,392	13,951	9,555	3,087

D. Male/Female Employee (by Job Position)

Category	Group	Male		Female	
		Number	Group Percentage(%)	Number	Group Percentage (%)
Position	Management	4,735	71.48%	1,889	28.52%
	Engineering	27,621	85.11%	4,834	14.89%
	Administration	1,714	28.75%	4,248	71.25%
	Skill Job	14,149	29.51%	33,795	70.49%
Management Level	Top Management Positions ²	705	81.79%	157	18.21%
	Middle management Positions	1,478	79.21%	388	20.79%
	Junior Management Positions	2,095	68.22%	976	31.78%
	Management Positions in Revenue-generating Function	3,926	72.68%	1,476	27.32%
STEM Related Position		32,624	81.53%	7,392	18.47%

¹ The employee information: Active Headcount as of December 31, 2025

² Top Management Positions: Senior Manager to Senior Vice President

E. New Hire Employee

Category	Group	Number	Percentage of Total New Hire Employee (%)
Gender	Male	11,436	53.34%
	Female	10,004	46.66%
Nationality	Native	14,666	68.40%
	Foreign	6,774	31.60%
Disabled	Male	90	0.42%
	Female	52	0.24%
Position	Management	349	1.63%
	Engineering	6,506	30.35%
	Administration	1,519	7.08%
	Skill Job	13,066	60.94%
Age	<30	13,598	63.42%
	30-50	7,572	35.32%
	>50	270	1.26%
Education	Ph.D	15	0.07%
	Master	1,753	8.17%
	Bachelor	11,030	51.45%
	Other Higher Education/ High School and Below	8,642	40.31%
Total		21,440	

F. Turnover Rate

Category	Group	2022		2023		2024		2025	
		Number	Percentage of Group (%)	Number	Percentage of Group (%)	Number	Percentage of Group (%)	Number	Percentage of Group (%)
Gender	Male	7,319	53.7%	6,518	55.2%	5,300	55.20%	4,714	55.45%
	Female	6,312	46.3%	5,286	44.8%	4,301	44.80%	3,788	44.55%
Position	Management	369	2.7%	297	2.5%	301	3.13%	343	4.03%
	Engineering	3,364	24.7%	2,424	20.5%	2,494	25.98%	2,549	29.98%
	Administration	791	5.8%	684	5.8%	646	6.73%	732	8.61%
	Skill Job	9,107	66.8%	8,399	71.2%	6,160	64.16%	4878	57.38%
Age	<30	6,738	49.4%	6,080	51.5%	4,296	44.75%	3,404	40.04%
	30-50	6,451	47.3%	5,242	44.4%	4,722	49.18%	4,518	53.14%
	>50	442	3.2%	482	4.1%	583	6.07%	580	6.82%
Education	Ph.D	15	0.1%	12	0.1%	14	0.15%	13	0.15%
	Master	739	5.4%	529	4.5%	632	6.58%	771	9.07%
	Bachelor	3,809	27.9%	2,963	25.1%	2,793	29.09%	3,006	35.36%
	Other Higher Education/ High School and Below	9,069	66.5%	8,300	70.3%	6,162	64.18%	4,712	55.42%
Total		13,631		11,804		9,601		8,502	

G. Full-time Employees in Non-executive Positions

Category	2022	2023	2024	2025	Difference of 2025-2024
Employee ¹	50,061	52,948	51,163	56,143	4,980
Average Compensation (NT\$)	1,001,460	929,206	975,821	1,018,084	42,263
Median Compensation (NT\$)	771,532	739,048	809,892	817,546	7,654

H. Parental Leave

Category	Group	Number	Percentage of Group (%)	Total
Employees Qualified for Parental Leave in 2025	Male	2,422	63.64%	3,806
	Female	1,384	36.36%	
Employees that Applied for Parental Leave in 2025	Male	270	33.21%	813
	Female	543	66.79%	
Application Rate (%)	Male	11.15%		21.36%
	Female	39.23%		
Employees Expected to Return to Work in 2025 After Parental Leave	Male	259	35.19%	736
	Female	477	64.81%	
Employees Return to Work in 2025 After Parental Leave and Returned as Scheduled or In Advance	Male	202	34.35%	588
	Female	386	65.65%	
Return Rate (%)	Male	77.99%		79.89%
	Female	80.92%		
Actual Number of Employees Returned to Work in 2024	Male	274	38.59%	710
	Female	436	61.41%	
Employees that Returned to Work in 2024 and Still in Service in 2025	Male	208	40.08%	519
	Female	311	59.92%	
Retention Rate (%)	Male	75.91%		73.1%
	Female	71.33%		
NewBorns in 2025		1,628		

¹ "Employees" in this scope refers to personnel across ASE Technology Holding Co., Ltd. (ASEH), ASE Inc. (Kaohsiung and Chungli facilities, excluding ASE Electronics Inc.), Universal Scientific Industrial Co., Ltd. (USI, Taiwan facilities), and Siliconware Precision Industries Co., Ltd. (SPIL, Taiwan facilities). The calculation includes only full-time, active employees on the payroll for at least 6 consecutive months, excluding those employed for less than six months, managers/executives, part-time employees, and overseas facility personnel

I. Employee Engagement Survey ¹

Category	Total Employee	Gender		Age							Management Level		
		Male	Female	<20	20-24	25-29	30-34	35-39	40-45	>45	Junior	Middle	Senior
Employee Experience Indicators (% in 2025)													
Inspiration	82	82	85	-	84	80	79	82	82	86	84	89	93
Inclusion	82	82	83	88	86	84	83	82	80	82	86	89	91
Understanding	84	83	85	89	86	82	82	83	83	86	86	90	93
Drive	82	81	83	91	85	81	80	81	81	84	84	88	90
Voice	82	81	83	-	84	81	80	81	81	84	84	87	90
Organization	84	84	85	80	85	83	83	83	83	86	85	88	92
Growth	84	84	85	88	84	83	83	84	83	86	88	91	93
Recognition	66	66	68	88	72	66	64	65	65	69	69	74	78
Trust	74	74	76	-	79	73	71	73	73	77	77	82	86
Collaboration	88	87	90	-	89	87	86	87	87	90	89	93	95
Support	85	85	85	89	88	87	86	85	83	84	87	91	91
Wellbeing	79	77	81	83	83	80	79	77	76	80	80	84	89
Employee Engagement Indicators (% in 2025)													
ESG	84	83	86	88	86	83	83	83	83	86	86	90	92
Retention	73	71	76	74	72	70	71	72	74	79	75	79	80
Sustainable Engagement	80	79	82	85	84	82	81	79	77	80	82	86	91

¹ The Employee Engagement Survey is conducted once every two years and the next survey will be in 2027

J. Training Hours and Training Spent

Category	Group		Number	Percentage of Group (%)
Training Hour (Hour)	Gender	Male	4,776,144	54.74%
		Female	3,948,610	45.26%
	Total		8,724,755	
	Position	Management	624,075	7.15%
		Engineering	3,329,220	38.16%
		Administration	346,247	3.97%
		Skill Job	4,425,213	50.72%
	Training Type	Mandatory	4,617,445	52.92%
		Non-mandatory	4,107,310	47.08%
Training Spent (US\$)	Gender	Male	7,611,010	58.53%
		Female	5,392,952	41.47%
	Total		13,003,962	
	Age	<30	4,489,918	34.53%
		30-50	7,656,694	58.88%
		>50	857,350	6.59%
	Management Level	Senior	163,210	12.09%
		Middle	443,656	32.85%
		Junior	743,581	55.06%
	Training Type	Mandatory ¹	5,890,112	45.29%
		Non-mandatory ²	7,113,850	54.71%

K. Human Capital Return on Investment ³

Year	2022	2023	2024	2025
Human Capital Return on Investment (ROI)	1.75	1.43	1.38	1.44

L. Non-employee Workers ⁴

Working Location	Number ⁵
Taiwan	27,238
China	7,979
Rest of Asia	2,682
Americas	1,113
Total	39,012

¹ Mandatory Trainings refer to the trainings that provide employees with the basic skills they need to carry out their daily work. For example, training on occupational health and safety, legal/regulation compliance and RBA etc.

² Non-mandatory Trainings refer to the trainings that develop or improve employee skills. For example, smart manufacturing, automation and quality related courses

³ Human Capital ROI = (Total Revenue – (Total Operating Expenses – Total employee-related expenses)) / Total employee-related expenses

⁴ Non-employee workers:

(1) Types and job functions include: engineering contractors, equipment maintenance, IT contractors, cleaning, janitorial services, catering, and convenience store services

(2) Contractual relationship: employed through third-party contractors

(3) The reason of non-employee workers increases than 2024: increase in engineering contractors

⁵ Headcount calculation: Depending on the availability and accessibility of data from each subsidiary/factory site, the calculation includes (1) the number of workers still employed as of December 31st and (2) the number of individuals who have been employed at any point between January 1st and December 31st (including those who have already resigned)

M. Workers¹ Occupational Health and Safety

Category	Group	Employee	Non-employee
Category of Occupational Injuries	Number of Physical Injuries	122	7
	Number of Chemical Injuries	5	1
	Number of Ergonomic Injuries	1	0
	Number of Biological Injuries	0	0
	Number of Psychosocial Injuries	0	0
Total		128	8
Occupational Injuries	Rate of Occupational Injury ²	0.67	0.19
	Number of Disability Cases	0	0
	Rate of Disability Cases ³	0	0
	Number of Fatalities	0	0
	Rate of Fatalities ⁴	0	0
Occupational Diseases	Occupational Diseases	12	0
	Number of Fatalities	0	0
	Rate of Fatalities ⁵	0	0
Total Number of Working Hours (Hour)		189,910,075	41,442,374 ⁶

N. Employee Absence Statistics

Year	2022	2023	2024	2025
Absence Ratio (%)	2.1%	2.2%	1.6%	1.7%

O. Social Involvement Key Performance

Year	2022	2023	2024	2025
Total Social Engagement Investment (US\$ million)	11.2	14.9	13	15.2

¹ "Workers" include both employees and non-employee workers, excluding visitors as their presence is restricted to meeting rooms

² Rate of occupational injury= (number of occupational injury *1,000,000)/ total hours of actually worked

³ Rate of disability cases from occupational injuries = (Number of disability cases from occupational injuries, excluding fatalities × 1,000,000) ÷ Total hours worked

⁴ Rate of fatalities from occupational injuries= (number of fatalities from occupational injuries *1,000,000)/ total number of working hours

⁵ Rate of fatalities from occupational diseases= (number of fatalities from occupational diseases *1,000,000)/ total number of working hours

⁶ Actual working hours of non-employee workers: Depending on data availability and accessibility across subsidiaries and facilities, the headcount used for calculation includes either: (1) active workers as of December 31, or (2) all workers who worked between January 1 and December 31 (including those who have left)



Supply Chain Data

A. Supplier Sustainability Assessment¹

Category	Supplier		2025	2025 Target
Desk Assessment	Tier-1 Supplier		940	Supplier Sustainability Assessment: 1. Tier-1 Supplier: At least 900 suppliers 2. Significant Supplier: At least 80%
	Significant Supplier	Tier-1 Supplier	181	
		Non Tier-1 Supplier	1	
On-site Assessment	Tier-1 Supplier		78	
	Significant Supplier	Tier-1 Supplier	24	
		Non Tier-1 Supplier	0	
	RBA VAP and 3rd-party Audit	Tier-1 Supplier	143	
		Significant Supplier	49	
		Non Tier-1 Supplier	1	

B. Supplier ESG Capacity Building Programs

Category	2025	2025 Target
Total Number of Tier-1 Suppliers in ESG Capacity Building Programs	180	Supplier ESG Capacity Building Programs: 1. Tier-1 Suppliers: At least 100 suppliers
Total Number of Significant Suppliers in ESG Capacity Building Programs	118	2. Significant Suppliers: At least 60 suppliers
Significant Suppliers in ESG Capacity Building Programs (%)	56.5%	

C. Non Tier-1 Raw Material Suppliers Risk Assessment

Category	2022	2023	2024	2025
Non Tier-1 Suppliers Conduct Risk Assessment (by Tier-1 procurement amount) (%)	53%	46%	57.6%	46%

D. Conflict Minerals

Category	2022	2023	2024	2025
Percentage of total revenues from products containing minerals from conflict-affected and high-risk areas (%)	99.97%	99.95%	99.94%	99.95%
Percentage of total revenues from products containing minerals from conflict-affected and high-risk areas coming from suppliers that have been verified conflict-free (%)	89.14%	91.32%	94.23%	95.40%

E. Sustainable Raw Material

Category	2025	
Metal Materials	Amount (tonnes)	Share of Metal used that is Recycled (%)
Aluminum	748.80	19.46%
Cobalt	0.77	24.55%
Copper	170,393.42	0.25%
Iron/Steel	780.76	0.15%
Nickel	4,024.85	0.01%
Lithium	0.93	0.00%
Titanium	0.24	1.30%

¹ A total of 179 Significant Supplier (Tier 1 and non-Tier 1) were assessed through at least one assessment format (desk assessment or on-site assessment), representing 85.7% of all Significant Supplier

Deloitte.

勤業眾信

勤業眾信聯合會計師事務所
110 台北市信義區基隆路一段 333 號 40 樓E-mail: deloitte@deloitte.com.tw
Tel: +86 (0)2 2723 8888
Fax: +86 (0)2 2723 8889
www.deloitte.com.twE-mail: deloitte@deloitte.com.tw
Tel: +86 (0)2 2723 8888
Fax: +86 (0)2 2723 8889
www.deloitte.com.tw

INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

ASE Technology Holding Co., Ltd.

We have undertaken a limited assurance engagement on the Sustainability Report ("the Report") of ASE Technology Holding Co., Ltd. ("the Company") for the year ended December 31, 2025.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Report in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), SASB Standards published by the Sustainability Accounting Standards Board (SASB), and for such internal control as management determines is necessary to enable the preparation of the Report that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board to issue a limited assurance report on whether the Report is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

The information on greenhouse gas emission (scope 1, scope 2 and scope 3) and related energy and electricity consumption that is disclosed in the Report has been verified (or amended as necessary) by other third-party verification organization. Thus, the scope of this Independent Auditors' Limited Assurance Report does not include conclusion on the disclosure of information on greenhouse gas emission (scope 1, scope 2 and scope 3) and related energy and electricity consumption.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Report to obtain an understanding of the policies, processes (including the understanding of processes and result for materiality analysis, as well as the sustainability dimensions related to Integrity and Accountability, Innovation Service, Green Manufacturing and Low-Carbon Transformation, Inclusive Workplace, Responsible Procurement, and Corporate Citizenship), internal control, and information system, relevant to the Report to identify areas where a material misstatement of the Report is likely to arise.

- Selecting samples items of data and statistics in the Report and performing procedures such as inspection, re-calculation, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

The Report involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Report is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Report or the applicable criteria after the issuance date of this report.

Deloitte & Touche

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 21, 2026

GRI Content Index

Statement of use	ASEH has reported in accordance with the GRI Standards for the period 2025/01/01~2025/12/31.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1	Organizational details	1.1 Company Profile	14-15
2-2	Entities included in the organization's sustainability reporting	Report Boundary	8
2-3	Reporting period, frequency and contact point	The reporting period of this report is from January 1, 2025 to December 31, 2025, which is the same as the reporting period of the financial report. We publish the sustainability report every year in August. ABOUT OUR REPORTING	8
2-4	Restatements of information	There is no restatement of information from previous report.	
2-5	External assurance	ABOUT OUR REPORTING Third Party Assurance Statement	8 234-235
Activities and workers			
2-6	Activities, value chain and other business relationships	1.1 Company Profile	14-15
2-7	Employees	Appendix: Social Data - C. Employee Information 6.1 Talent Attraction and Retention	227 148-162
2-8	Workers who are not employees	Appendix: Social Data - L. Non-employee Workers	230
Governance			
2-9	Governance structure and composition	2.1 Organization and Structure 3.1 Board of Directors For information on the composition of the board of directors, please refer to the diversity and management objectives of board of directors at the company's official website https://ir.aseglobal.com/html/ir_board.php	18-19 56-58

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
2-10	Nomination and selection of the highest governance body	3.1 Board of Directors	56-58
2-11	Chair of the highest governance body	3.1 Board of Directors	56-58
2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Organization and Structure 2.4 Materiality Assessment and Stakeholder Communication 3.4 Risk Management	18-19 38-53 64-74
2-13	Delegation of responsibility for managing impacts	3.4 Risk Management	64-74
2-14	Role of the highest governance body in sustainability reporting	This report was approved and authorized by the Corporate Sustainability and Information Security Committee.	-
2-15	Conflicts of interest	3.1 Board of Directors For more information, please refer to 2025 Annual Report "List of Major Shareholders", "Relationships among the Top Ten Shareholders", and 2025 Consolidated Financial Report "Marketable Securities Held", "Total Purchases from or Sales to Related Parties", and "Receivables from Related Parties".	56-58
2-16	Communication of critical concerns	3.1 Board of Directors For more information, please refer to 2025 Annual Report "Ch. 2.3 Corporate Governance".	56-58
2-17	Collective knowledge of the highest governance body	3.1 Board of Directors	56-58
2-18	Evaluation of the performance of the highest governance body	3.1 Board of Directors	56-58

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
2-19	Remuneration policies	3.1 Board of Directors When necessary, the company will provide recruitment incentive or termination payments based on market conditions and personal performance of directors. For the retirement benefits, please refer to page 156 of the 2025 Annual Report (English version).	56-58
2-20	Process to determine remuneration	2.4 Materiality Assessment and Stakeholder Communication 3.1 Board of Directors	38-53 56-58
2-21	Annual total compensation ratio	Appendix: Social Data - G. Full-time Employees in Non-executive Positions Due to the company's privacy guidelines, we do not report the annual total compensation for the organization's highest-paid individual. For more information on the ratio between annual compensation of the president and the mean of annual compensation of all other employees, please refer to https://iraseglobal.com/html/ir_committees.php	221 229
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	LETTER FROM THE CHAIRMAN 2.2 Sustainability Strategies	11-13 24-29
2-23	Policy commitments	3.3 Business Ethics 3.4 Risk Management 3.5 Human Rights Management	61-63 64-74 75-82
2-24	Embedding policy commitments	3.3 Business Ethics	61-63
2-25	Processes to remediate negative impacts	2.4 Materiality Assessment and Stakeholder Communication	38-53
2-26	Mechanisms for seeking advice and raising concerns	3.3 Business Ethics	61-63
2-27	Compliance with laws and regulations	3.6 Regulatory Compliance Appendix: Environmental Data - F. Environmental Violation	83 224
2-28	Membership associations	8.5 Public Advocacy	215-217

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
Stakeholder engagement			
2-29	Approach to stakeholder engagement	2.4 Materiality Assessment and Stakeholder Communication	38-53
2-30	Collective bargaining agreements	6.1 Talent Attraction and Retention-Labor Unions	160
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	2.4 Materiality Assessment and Stakeholder Communication	38-53
3-2	List of material topics	2.4 Materiality Assessment and Stakeholder Communication	38-53
GRI 101: Biodiversity 2024			
3-3	Management of material topics	2.4 Materiality Assessment and Stakeholder Communication 5.6 Biodiversity	38-53 139-143
101-1	Policies to halt and reverse biodiversity loss	ASEH Biodiversity and No Deforestation Policy (https://www.aseglobal.com/en/pdf/biodiversity-and-no-deforestation-policy-en.pdf)	-
101-2	Management of biodiversity impacts	5.6 Biodiversity-Protection of Biodiversity ASEH website- Potential Nature-related Impacts of Global Sites (https://www.aseglobal.com/csr/green-transformation/biodiversity/)	142-143 -
101-3	Access and benefit-sharing	Based on the Company's assessment, its operations do not involve the access to or utilization of genetic resources. Therefore, matters related to ABS are not applicable, and there is no relevant information to disclose for the reporting period.	-
101-4	Identification of biodiversity impacts	ASEH website (https://www.aseglobal.com/csr/green-transformation/biodiversity/)	-
GRI 201: Economic Performance 2016			
3-3	Management of material topics	LETTER FROM THE CHAIRMAN 1.3 Financial Performance 2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication	11-13 17 24-29 38-53

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
201-1	Direct economic value generated and distributed	1.3 Financial Performance	17
		2.3 UN Sustainable Development Goals and Sustainable Value Assessment	30-37
		3.2 Economic Performance and Tax Governance	59-60
		For further details on financial performance, please refer to the ASEH 2025 Consolidated Financial Report: https://ir.aseglobal.com/html/ir_financial.php	
201-2	Financial implications and other risks and opportunities due to climate change	Disclosed in the ASEH website under "Climate Leadership - Risks and Opportunities" https://www.aseglobal.com/csr/green-transformation/risk-and-opportunity/	-
201-3	Defined benefit plan obligations and other retirement plans	6.1 Talent Attraction and Retention - Compensation and Benefit Policy Retirement/pension plans for ASEH employees were formulated in compliance with relevant Taiwanese laws such as the Labor Standards Act, Labor Pension Act, and applicable laws in the countries in which ASEH offices are located. For more information, please refer to page 151-159 of the ASEH 2025 Annual Report (English version) and page 63-68 of the ASEH 2025 Financial Report (English version)	153
201-4	Financial assistance received from government	ASEH is entitled to tax incentive. Please refer to page 83-84 of the ASEH 2025 Consolidated Financial Report (English version).	-
GRI 202: Market Presence 2016			
3-3	Management of material topics	2.2 Sustainability Strategies	24-29
		2.4 Materiality Assessment and Stakeholder Communication	38-53
		6.1 Talent Attraction and Retention	148-162
202-2	Proportion of senior management hired from the local community	3.1 Board of Directors ASEH is a registered company established under the jurisdiction of the Republic of China. Among board members who also serve as top managements (directors who hold executives positions), 25% were local residents (with Republic of China citizenship).	56
GRI 203: Indirect Economic Impacts 2016			
3-3	Management of material topics	2.2 Sustainability Strategies	24-29
		2.3 UN Sustainable Development Goals and Sustainable Value Assessment	30-37
		2.4 Materiality Assessment and Stakeholder Communication	38-53

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
203-1	Infrastructure investments and services supported	2.3 UN Sustainable Development Goals and Sustainable Value Assessment	30-37
GRI 204: Procurement Practices 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 7.4 Supply Chain Management Framework	24-29 38-53 191-192
204-1	Proportion of spending on local suppliers	7.2 Supply Chain Overview - Supporting Local Suppliers	182-184
GRI 205: Anti-corruption 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 3.3 Business Ethics	24-29 38-53 61-63
205-1	Operations assessed for risks related to corruption	3.3 Business Ethics	61-63
205-2	Communication and training about anti-corruption policies and procedures	3.3 Business Ethics 6.1 Talent Attraction and Retention 7.1 Supply Chain Sustainability Management	61-63 148-162 180-181
205-3	Confirmed incidents of corruption and actions taken	3.3 Business Ethics In 2025, ASEH did not engage in any political contributions.	61-63
GRI 206: Anti-competitive Behavior 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 3.3 Business Ethics	24-29 38-53 61-63
206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices	In 2025, ASEH was not subjected to any legal actions regarding anti-competitive behavior and violations of anti-trust and monopoly legislation.	-

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
GRI 302: Energy 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 5.1 Climate Leadership	24-29 38-53 111-119
302-1	Energy consumption within the organization	5.2 Energy and Carbon Management- Fossil Fuels (Non-renewable), Electricity and Renewable Energy Consumption	121-122
302-3	Energy intensity	5.2 Energy and Carbon Management - Fossil Fuels (Non-renewable), Electricity and Renewable Energy Consumption	121-122
302-4	Reduction of energy consumption	5.2 Energy and Carbon Management - Energy Resource Management, Energy Saving and Carbon Reduction Projects	120 126-127
GRI 303: Water and Effluents 2018			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 5.3 Water Stewardship	24-29 38-53 128-133
303-1	Interactions with water as a shared resource	5.3 Water Stewardship	128-133
303-2	Management of water discharge related impacts	5.3 Water Stewardship-Wastewater management	133
303-3	Water withdrawal	5.3 Water Stewardship-Water withdrawal and reuse Appendix: Environmental Data - A. Waste, Water, Energy, GHG & Air emission Appendix: Environmental Data-B. The amount of water withdrawals and discharge in water-stressed regions	131 219 222
303-4	Water discharge	5.3 Water Stewardship - Wastewater management Appendix: Environmental Data - A. Waste, Water, Energy, GHG & Air emission Appendix: Environmental Data - B. The amount of water withdrawals and discharge in water-stressed regions Appendix: Environmental Data - C. Water discharge in water-stressed regions (ML)	133 219 222 223

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
303-5	Water consumption	5.3 Water Stewardship- Water withdrawal and reuse Appendix: Environmental Data - A. Waste, Water, Energy, GHG & Air emission Appendix: Environmental Data-B. The amount of water withdrawals and discharge in water-stressed regions	131 219 222
GRI 305: Emissions 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 5.2 Energy and Carbon Management	24-29 38-53 111-119
305-1	Direct (Scope 1) GHG emissions	5.2 Energy and Carbon Management-Greenhouse Gas Emissions Management	124-125
305-2	Energy indirect (Scope 2) GHG emissions	5.2 Energy and Carbon Management-Greenhouse Gas Emissions Management	124-125
305-3	Other indirect (Scope 3) GHG emissions	5.2 Energy and Carbon Management-Greenhouse Gas Emissions Management	124-125
305-4	GHG emissions intensity	5.2 Energy and Carbon Management-Greenhouse Gas Emissions Management Appendix: Environmental Data-A. waste, water, energy, GHG & air emission	124 220-221
305-5	Reduction of GHG emissions	5.2 Energy and Carbon Management - Greenhouse Gas Emissions Management - Energy Saving and Carbon Reduction Projects	124 126-127
305-6	Emissions of ozone-depleting substances (ODS)	5.5 Air Emissions Control	138
305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	5.5 Air Emissions Control Appendix: Environmental Data - A. Waste, Water, Energy, GHG & Air emission	138 220
GRI 306: Waste 2020			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 5.4 Circular Resources	24-29 38-53 134-137

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
306-1	Waste generation and significant waste-related impacts	5.4 Circular Resources	134-137
306-2	Management of significant waste-related impacts	5.4 Circular Resources	134-137
306-3	Waste generated	5.4 Circular Resources Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission	134-137 219
306-4	Waste diverted from disposal	5.4 Circular Resources Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission	134-137 219
306-5	Waste directed to disposal	5.4 Circular Resources Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission	134-137 219
GRI 308: Supplier Environmental Assessment 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 7.1 Supply Chain Sustainability Management 7.5 Supply Chain Sustainability Management Performance	24-29 38-53 180-181 193-196
308-1	New suppliers that were screened using environmental criteria	3.3 Business Ethics 7.4 Supply Chain Management Framework-Supply Chain Sustainability Management Process	61-63 192
308-2	Negative environmental impacts in the supply chain and actions taken	7.1 Supply Chain Sustainability Management 7.5 Supply Chain Sustainability Management Performance	180-181 193-196
GRI 401: Employment 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 6.1 Talent Attraction and Retention	24-29 38-53 148-162
401-1	New employee hires and employee turnover	6.1 Talent Attraction and Retention Appendix: Social Data – E. New Hire Employee, F. Turnover Rate	148-162 228

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ASEH has provided all full-time employees with comprehensive insurance / parental leave / retirement schemes.	-
401-3	Parental leave	Appendix: Social Data – H. Parental Leave	229
GRI 402: Labor/Management Relations 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 6.1 Talent Attraction and Retention	24-29 38-53 148-162
402-1	Minimum notice periods regarding operational changes	Regarding employee discharges and layoffs, all ASEH sites notify their employees of significant changes to collective agreements in advance pursuant to local laws and regulations. Any labor-management dispute regarding collective agreements is submitted to the employee representatives in writing for further negotiation.	-
GRI 403: Occupational Health and Safety 2018			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 6.3 Occupational Health and Safety	24-29 38-53 169-177
403-1	Occupational health and safety management system	6.3 Occupational Health and Safety	169-177
403-2	Hazard identification, risk assessment, and incident investigation	6.3 Occupational Health and Safety	169-177
403-3	Occupational health services	6.3 Occupational Health and Safety	169-177
403-4	Worker participation, consultation, and communication on occupational health and safety	6.3 Occupational Health and Safety	169-177

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
403-5	Worker training on occupational health and safety	6.3 Occupational Health and Safety	169-177
403-6	Promotion of worker health	6.3 Occupational Health and Safety	169-177
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.3 Occupational Health and Safety	169-177
403-8	Workers covered by an occupational health and safety management system	6.3 Occupational Health and Safety Appendix: Social Data – M. Workers Occupational Health and Safety	169-177 232
403-9	Work-related injuries	6.3 Occupational Health and Safety Appendix: Social Data – M. Workers Occupational Health and Safety	169-177 232
403-10	Work-related ill health	6.3 Occupational Health and Safety Appendix: Social Data –M. Workers Occupational Health and Safety	169-177 232
GRI 404: Training and Education 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 6.2 Talent Cultivation and Development	24-29 38-53 163-168
404-1	Average hours of training per year per employee	6.2 Talent Cultivation and Development	163-168
404-2	Programs for upgrading employee skills and transition assistance programs	6.2 Talent Cultivation and Development ASEH does not provide terminated employees with any continued employability or career transition assistance.	163-168
404-3	Percentage of employees receiving regular performance and career development reviews	6.1 Talent Attraction and Retention	148-162

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
GRI 405: Diversity and Equal Opportunity 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 6.1 Talent Attraction and Retention – Diversity in Human Resources	24-29 38-53 148-162
405-1	Diversity of governance bodies and employees	3.1 Board of Directors 6.1 Talent Attraction and Retention – Diversity in Human Resources	56-58 148-162
GRI 408: Child Labor 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 3.5 Human Rights Management 7.1 Supply Chain Sustainability Management 7.4 Supply Chain Management Framework – Supplier Sustainability Management Approach	24-29 38-53 75-82 180-181 191-192
408-1	Operations and suppliers at significant risk for incidents of child labor	3.5 Human Rights Management 7.1 Supply Chain Sustainability Management 7.4 Supply Chain Management Framework – Supplier Sustainability Management Approach No significant risk of hire child labor and young workers exposed to hazardous work.	75-82 180-181 191-192
GRI 409: Forced or Compulsory Labor 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 3.5 Human Rights Management 7.1 Supply Chain Sustainability Management 7.4 Supply Chain Management Framework – Supplier Sustainability Management Approach	24-29 38-53 75-82 180-181 191-192
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.5 Human Rights Management 7.1 Supply Chain Sustainability Management Non-significant risk for incidents of forced or compulsory labor either. 7.4 Supply Chain Management Framework – Supplier Sustainability Management Approach Non-significant risk for incidents of forced or compulsory labor either	75-82 180-181 191-192

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
GRI 414: Supplier Social Assessment 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 7.1 Supply Chain Sustainability Management 7.4 Supply Chain Management Framework - Supplier Sustainability Management Approach 7.5 Supply Chain Sustainability Management Performance	24-29 38-53 180-181 191-192 193-196
414-1	New suppliers that were screened using social criteria	3.3 Business Ethics 7.4 Supply Chain Management Framework - Supplier Sustainability Management Approach	61-63 191-192
414-2	Negative social impacts in the supply chain and actions taken	7.1 Supply Chain Sustainability Management 7.4 Supply Chain Management Framework - Supplier Sustainability Management Approach 7.5 Supply Chain Sustainability Management Performance	180-181 191-192 193-196
GRI 418: Customer Privacy 2016			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 3.7 Information Security Management	24-29 38-53 84-89
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.5 Human Rights Management We don't have any substantiated complaints regarding breaches of customer privacy and losses of customer data in 2025.	75-82
Customized Standard			
Innovation Management and Sustainable Manufacturing			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 4.1 R&D and Innovation 4.2 Sustainable Manufacturing	24-29 38-53 91-96 97-103

GRI Standard	Disclosure	Related Section / Explanatory Notes	Page No.
Customer Relationship Management			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 4.3 Products and Services - Customer Service	24-29 38-53 104-107
Information Security Management			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 3.7 Information Security Management	24-29 38-53 84-89
Social Involvement			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 8. Corporate Citizenship	24-29 38-53 200-204
Local Communities			
3-3	Management of material topics	2.2 Sustainability Strategies 2.4 Materiality Assessment and Stakeholder Communication 8.1 Social Involvement Overview	24-29 38-53 205-206



Sustainability Accounting Standards Board

SEMICONDUCTORS (Applicable to ASE and SPIL Facilities)

Topic / Code	Accounting Metric	Related Section / Explanatory Notes	Page No.
Greenhouse Gas Emissions			
TC-SC-110a.1.	(1) Gross global Scope 1 emissions and (2) amount of total emissions from perfluorinated compounds	5.2 Energy and Carbon Management	124
TC-SC-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	5.1 Climate leadership 5.2 Energy and Carbon Management-Greenhouse Gas Emissions Management	111-119 124-125
Energy Management in Manufacturing			
TC-SC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	5.2 Energy and Carbon Management-Energy Management Appendix: Sustainability Indicators – SEMICONDUCTORS – No. 1	122 244
Water Management			
TC-SC-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	5.3 Water Stewardship Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission Appendix: Environmental Data – B. The amount of water withdrawals and discharge in water-stressed regions	128-133 219 222
Waste Management			
TC-SC-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	5.4 Circular Resources Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission	134-137 219
Employee Health & Safety			
TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	6.3 Occupational Health and Safety	169-173

Topic / Code	Accounting Metric	Related Section / Explanatory Notes	Page No.
TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	In 2025, ASEH was fined approximately US\$2,104 for violating employee health and safety protocols (there were no fines exceeding US\$10,000).	-
Recruiting & Managing a Global & Skilled Workforce			
TC-SC-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	3.5 Human Rights Management Appendix: Social data – B. Foreign Employee Taiwan is the registered location of ASEH and the employees of ASEH's facilities outside Taiwan are considered overseas employees. Overseas employees account for 14.59% of the total ASEH employees.	75-82 227
Materials Sourcing			
TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	7.1 Supply Chain Sustainability Management	180
		7.4 Supply Chain Management Framework – Supplier Sustainability Management Approach	192
		7.5 Supply Chain Sustainability Management Performance	193-196
Intellectual Property Protection & Competitive Behavior			
TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	In 2025, ASEH did not suffer any financial losses from violating anti-competitive regulations.	-
Product Lifecycle Management			
TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	14.8% Taking ASEH's 2025 revenue as the denominator	-

ELECTRONIC MANUFACTURING SERVICES & ORIGINAL DESIGN MANUFACTURING (Applicable to USI Facilities)

Topic / Code	Accounting Metric	Related Section / Explanatory Notes	Page No.
Water Management			
TC-ES-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	5.3 Water Stewardship Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission	128–133 219
		Appendix: Environmental Data – B. The amount of water withdrawals and discharge in water-stressed regions	222
Waste Management			
TC-ES-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	5.4 Circular Resources Appendix: Environmental Data – A. Waste, Water, Energy, GHG & Air emission	134–137 219
Labor Practices			
TC-ES-310a.1	(1) Number of work stoppages and (2) total days idle	In 2025, there were no incidents that resulted in a shutdown at USI.	–
Materials Sourcing			
TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	7.1 Supply Chain Sustainability Management	180
		7.4 Supply Chain Management Framework – Supplier Sustainability Management Approach	192
		7.5 Supply Chain Sustainability Management Performance	193–196
Activity Metrics			
TC-ES-000.C	Number of employees	Total number of USI employees is 16,993	–



Sustainability Indicators — SEMICONDUCTORS

No.	Indicators	Disclosure
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	In 2025, total energy consumption was 18,231,439 GJ, with grid (imported) electricity accounting for 77.01% of the total consumption and renewable energies accounting for 22.99%
2	Total water withdrawn, total water consumption	In 2025, total water withdrawals amounted to 23,334,225 m ³ , and total water consumption amounted to 6,992,674 m ³
3	Total hazardous waste generated and percentage recycled	In 2025, total hazardous waste was produced to 25,749 tons, and the recycling rate was 84%
4	Types of, number of employees in and rate of occupational accidents	Category of Occupational Injuries in 2025: 1. Number of Physical Injuries: 122peoples (95.3%) 2. Number of Chemical Injuries: 5 peoples (3.9%) 3. Number of Ergonomic Injuries: 1 peoples (0.8%) 4. Number of Biological Injuries: 0 people (0%) 5. Number of Psychosocial Injuries: 0 people (0%)
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled ¹	In 2025, the weight of end-of-life products and e-waste were 690 tons, and the recycling rate was 2%
6	Description of the management of risks associated with the use of critical materials	Please refer to 7.5 Supply Chain Sustainability Management
7	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	In 2025, ASEH did not suffer any financial losses from violating anti-competitive regulations
8	Production by product category	1. Semiconductor Assembly (packaging), Testing and Materials (ATM): 41,934,623kpcs 2. Electronic Manufacturing Service (EMS): 877,439kpcs

¹ Descriptions including the sale of scraps and the recycling and processing of waste shall be provided

TCFD Index

Dimension	General industry index (2021 edition)	Comparing Section
Governance	a) The board's oversight of climate-related risks and opportunities.	3.1 Board of Directors 3.4 Risk Management 5.1.2 Climate Risk Management
	b) Management's role in assessing and managing climate-related risks and opportunities.	3.4 Risk Management 5.1.2 Climate Risk Management
Strategy	a) The climate-related risks and opportunities the organization has identified over the short, medium, and long term.	5.1.2 Climate Risk Management 5.3.2 Risk and Opportunity Management
	b) The impact of climate related risks and opportunities on the organization's businesses, strategy, and financial planning.	5.1.2 Climate Risk Management 5.3.2 Risk and Opportunity Management
	c) The resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	5.1.2 Climate Risk Management 5.3.2 Risk and Opportunity Management ASEH website-Scenario Analysis (https://www.aseglobal.com/csr/green-transformation/risk-and-opportunity/scenario-analysis)
Risk Management	a) The organization's processes for identifying and assessing climate-related risks.	5.1.2 Climate Risk Management
	b) The organization's processes for managing climate-related risks.	5.1.2 Climate Risk Management
	c) How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	5.1.2 Climate Risk Management
Metrics and Targets	a) The metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	5.1.2 Climate Risk Management
	b) Scope1, Scope2 , and if appropriate, scope3 greenhouse gas (GHG) emissions and the related risks.	5.2.2 Greenhouse Gas Emissions Management
	c) The targets used by the organization to manage climate-related risks and opportunities and performance against targets.	5.1.3 Metrics and Targets 5.1.4 Net-Zero Actions

TNFD Index

Dimension	General industry index (2021 edition)	Comparing Section
Governance	(a) The board's oversight of nature-related dependencies, impacts, risks and opportunities.	3.1 Board of Directors 3.4 Risk Management 5.6 Biodiversity-Risk assessment
	(b) Management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	3.4 Risk Management 5.6 Biodiversity-Risk assessment
	(c) Describe the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature related dependencies, impacts, risks and opportunities.	NA
Strategy	(a) The nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.	5.6 Biodiversity- Risks, and Opportunities and& Response Strategies
	(b) The effect nature-related risks and opportunities have had on the organisation's business model, strategy and financial planning, as well as any transition plans or analysis in place.	5.6 Biodiversity- Risks, and Opportunities and& Response Strategies
	(c) Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	NA
	(d) Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.	ASEH website- Potential Nature-related Impacts of Global Sites (https://www.aseglobal.com/csr/green-transformation/biodiversity/) ASEH website- Potential Nature-related Impacts of Suppliers (https://www.aseglobal.com/csr/green-transformation/biodiversity/)
Risk and impact Management	(a-1) Describe the organisation's processes for identifying, assessing and prioritising nature related dependencies, impacts, risks and opportunities in its direct operations.	5.6 Biodiversity-Risk assessment
	(a-2) Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).	
	(b) Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities.	5.6 Biodiversity-Risk assessment ASEH website- Potentially Disappeared Fraction of species (https://www.aseglobal.com/csr/green-transformation/biodiversity/) 5.6 Biodiversity- Protection of Biodiversity
	(c) Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes.	5.6 Biodiversity- Risk assessment
Metrics and Targets	(a) The metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	5.6 Biodiversity- Risks, and Opportunities and& Response Strategies
	(b) The metrics used by the organisation to assess and manage dependencies and impacts on nature.	5.6 Biodiversity- Risks, and Opportunities and& Response Strategies
	(c) Describe the targets and goals used by the organization to manage nature-related dependencies, impacts, risks and opportunities and its performance	5.6 Biodiversity- Risks, and Opportunities and& Response Strategies ASEH website- Potentially Disappeared Fraction of species (https://www.aseglobal.com/csr/green-transformation/biodiversity/) 5.6 Biodiversity- Protection of Biodiversity

Operational Locations

ASE

TAIWAN | KAOHSIUNG

No.26, Chin 3rd Rd., Nanzih Dist.,
Kaohsiung, Taiwan
Tel: +886-7-361-7131

CHINA | SHANGHAI | MATERIAL

No. 2300 Jin Ke Rd., Zhangjiang
Hi-Tech Park, Pudong New Area,
Shanghai 201203, China
Tel: +86-21-5080-5888

KOREA | PAJU

76 Saneopdanji-gil, Gyoha-dong,
Paju-si, Gyeonggi-do, South Korea
Tel: +82-31-940-0484

JAPAN | YAMAGATA

1863, Oozairyuda, Takahata-machi Higashiokitama-gun,
Yamagata, 992-0324, Japan
Tel: +81-238-57-3894

MALAYSIA

Phase 4, Bayan Lepas Free Industrial Zone 11900 Penang, Malaysia
Tel: +60-4-632-8202

SINGAPORE

2 Woodlands Loop Singapore 738074
Tel: +65-6631-4499

PHILIPPINES

Gateway Business Park, Brgy. Javalera, General Trias City, Cavite 4107,
Philippines
Tel: +63-46-971-2600

ISE Labs

46800 Bayside Parkway Fremont, CA 94538, U.S.A.
Tel: +1-510-687-2500

TAIWAN | CHUNGLI

No.550, Chung-Hwa Rd. Sec. 1
Chungli, Taiwan
Tel: +886-3-452-7121

CHINA | WUXI

Building No. 29-B, Block No. 52
Wuxi-High-Tech Industrial Development
Zone Wuxi, Jiangsu 214028, China
Tel: +86-510-8522-5352

KOREA | Cheonan

56, Samseong 4-gil, Mokcheon-eup,
Dongnam-gu, Cheonan-si,
Chungcheongnam-do, Korea
Tel: +82-41-412-2000

SPIL

TAIWAN | DA FONG

No. 123, Sec. 3, Da Fong Rd., Tantz, Taichung, Taiwan
Tel: +886-4-2534-1525

TAIWAN | CHUNG SHAN

No. 153, Sec. 3, Chung Shan Rd., Tantz, Taichung, Taiwan
Tel: +886-4-2534-1525

TAIWAN | ZHONG KE

No. 19, Keya Rd., Daya, Taichung, Taiwan
Tel: +886-4-2554-5527

TAIWAN | ZHONG KE II

No. 177, Section 2, Zhongke Erlin Boulevard,
Erlin Township, Changhua County
Tel: +886-4-811-5588

TAIWAN | ZHONG GONG

No. 9, Gongyequ 7th Rd., Xitun, Taichung, Taiwan
Tel: +886-4-2354-2068

TAIWAN | HSINCHU

No. 1-1, R&D Rd. 2, Science-Based Industrial Park,
Hsinchu, Taiwan
Tel: +886-3-578-7799

TAIWAN | CHANGHUA

No.8, Sec 2, Chang Hsin Rd., Hemei. Changhua, Taiwan
Tel: +886-4-721-8888

TAIWAN | TAN KE

No. 21, Jianguo Rd., Tanzi Dist., Taichung City, Taiwan
Tel: +886-42521-5188

CHINA | SUZHOU

No. 288, Feng Li Street, SuZhou Industrial Park SuZhou
215123, China
Tel: +86-0512-6253-5288

USI

TAIWAN | NANTOU

No.141, Lane 351, Sec. 1, Taiping Road, Tsao-tuen,
Nantou County, Taiwan
Tel: +886-49-235-0876

CHINA | SHANGHAI-ZHANGJIANG

No.1558, Zhang Dong Rd., Pudong New Area,
Shanghai 201203, China
Tel: +86-21-5896-6996

CHINA | SHANGHAI-JINQIAO

No. 501 Longgui Road, Jinqiao Export Processing (South) Zone,
Pudong New Area, Shanghai 201201, China
Tel: +86-21-3813-6668

CHINA | KUNSHAN

No. 497, Huangpujiang Road, Qiandeng, Kunshan,
Jiangsu Province 215341, China
Tel: +86-512-5528-0000

CHINA | HUIZHOU

No.369, Xinhe Boulevard, West District Daya Bay, Huizhou City,
Guangdong Province 516083, China
Tel: +86-752-5830-888

CHINA | Asteelflash(Suzhou)

No.8 Gutang Road, WETDZ, Wujiang District, Suzhou,
Jiangsu Province 215200, China
Tel: +86-512-6343-6156

MEXICO | GUADALAJARA

Anillo Periferico Manuel Gomaz Morin No. 656, Jardines de Santa
Isabel, C.P. 44300, Guadalajara, Jalisco, Mexico
Tel: +52-33-3648-1800

VIETNAM

Lot CN4.1H Dinh Vu Industrial Zone, DinhVu-Cat Hai Economic Zone,
Dong Hai 2 Ward, Hai An District, Hai Phong City, Vietnam
Tel: +84-225-385-9989



Sales Offices & Service Centers

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