

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



2025 Key Performance



>469 million

Employees Bonus¹ (US\$)



21,440

New Hires



28.5%

Females in
Management Positions



18.2%

Females in
Top Management Positions



33,662

Regular Employees in
Labor Unions

SDGs	Business Actions	2025 Material Aspects	KPI	2025 Target	Status	2025 Performance	2026 Target	2035 Target
	Ensure that all employees have access to vocational training and lifelong learning opportunities	Talent Cultivation and Development	Employee Engagement Survey Coverage (%) ²	>90%	Achieved	97.7%	>90%	>95%
			Turnover Rate (%)	<15%	Achieved	9.1%	<15%	<12.5%
		Diversity and Inclusion	Female Employee in Top Management Positions ³ (%)	>15%	Achieved	18.2%	>15%	>23%
			Female Employee in STEM Positions (%)	>17.5%	Achieved	18.5%	>17.5%	>20%
		Human Resource Development	Management Positions through Internal Promotions (%)	>75%	Not Achieved	68.2%	>75%	>80%
			Rate of Open Positions Filled by Internal Candidates (%)	>50%	Achieved	53.2%	>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	0	Achieved	0	0	0
			Case of Occupational disease	0	Not Achieved	12	0	0
			Disabling Injury Frequency Rate (FR)	<0.5	Not Achieved	0.67	<0.5	<0.5
			Disabling Injury Severity Rate (SR)	<9	Not Achieved	20.6	<9	<9
			Employee Absenteeism Rate (%)	<2.3%	Achieved	1.7%	<2.3%	<2.3%

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

² Employee Engagement Survey: Conducted every two years; next survey in 2027

³ Top management: Includes Senior Vice Presidents, Vice Presidents, Senior Directors, Directors, and Senior Managers

⁴ The definition of major Injury: occupational fatality

6.1 Talent Attraction and Retention

Diversity in Human Resources

In 2025, ASEH has over 92,000 employees worldwide¹, of which 99.7% are regular employees and 0.3% are contract employees. There are 45,041 employees in management, engineering and administration positions, and 47,944 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, political stance, sexual orientation, or gender identity. 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 and technical positions on the production line (nearly 70%). More than 7,300 female employees at ASEH hold STEM-related positions, accounting for approximately 18.5% and the proportion of female employees who hold management positions is more than 28.5%.

We understand that a diverse and inclusive workplace environment that maximizes the unique and different traits of employees facilitates the organization's operational efficiency. Globally, ASEH has established 28 operating locations in ten countries and hired employees of 29 different nationalities. More than 95% of our employees are from Taiwan, China, Philippines, Malaysia, Mexico and South Korea. Over 70% of our employees are based in Taiwan – the primary location of our operations, nearly 20% in China, and the rest in the Asia-Pacific and America regions. ASEH has gradually increased the hiring of persons with disabilities– achieving 666² persons in 2025.

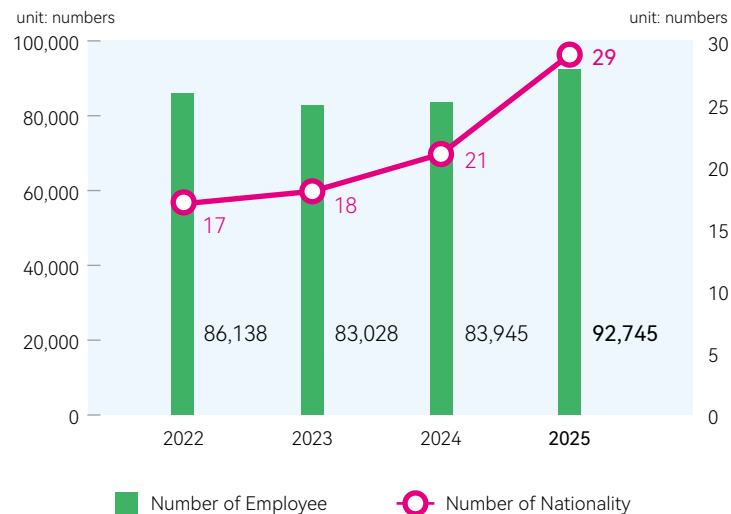
¹ The employees' data covers all of our manufacturing facilities, but excludes our sales, administrative and other offices located in U.S.A. and Europe

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

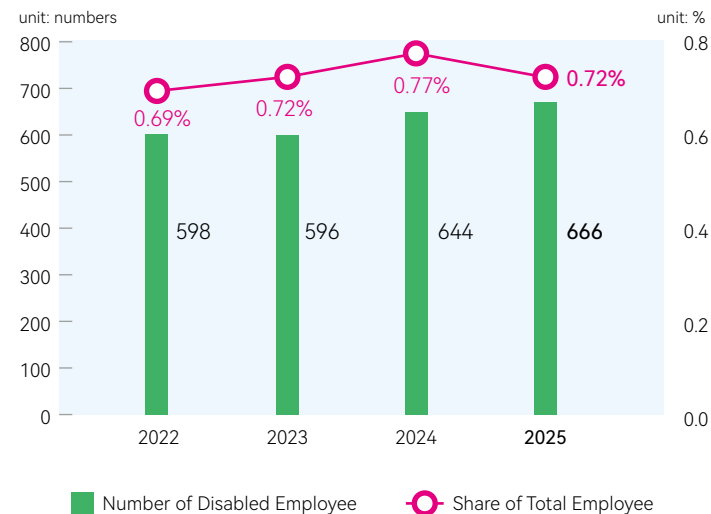
Global Workforce Structure

Category	Group	Number	Percentage of Total Employee (%)
Employment Type	Regular	92,696	99.7%
	Contract	289	0.3%
Gender	Male	48,220	51.9%
	Female	44,765	48.1%
Location	Taiwan	66,392	71.4%
	China	13,951	15.0%
	Rest of Asia	9,555	10.3%
	U.S.A	3,087	3.3%
Disabled Employee	Male	401	0.4%
	Female	265	0.3%
Position	Management	6,624	7.1%
	Engineering	32,455	34.9%
	Administration	5,962	6.4%
	Skill Job	47,944	51.6%
Age	<30	24,041	25.8%
	30-50	61,428	66.1%
	>50	7,516	8.1%
Education	Ph.D	162	0.2%
	Master	8,547	9.2%
	Bachelor	37,938	40.8%
	Other Higher Education/High School and Below	46,338	49.8%
Total		92,985	

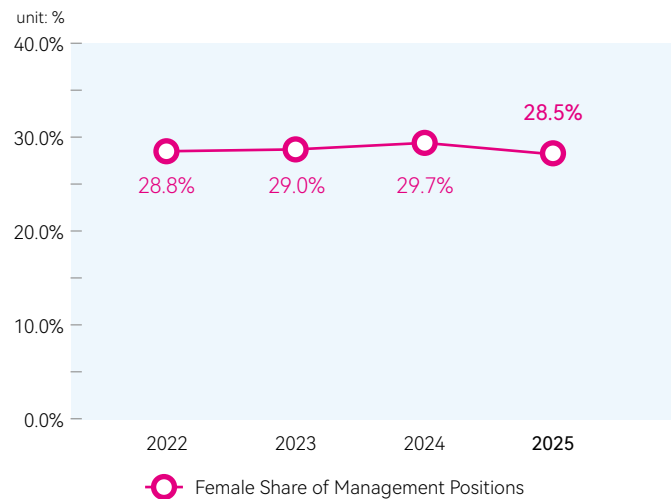
Total Employee and Nationality¹



Disabled Employee

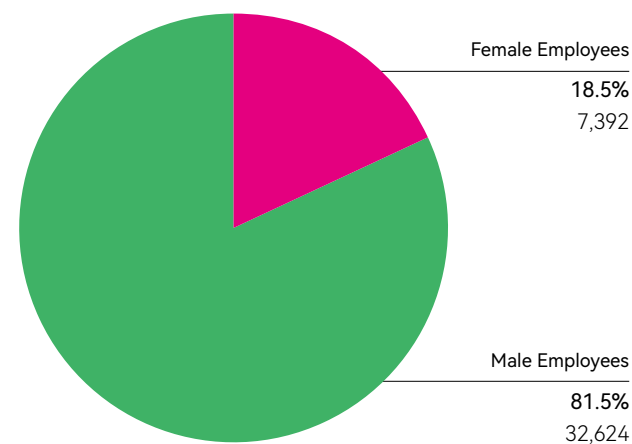


Females in Management Positions



2025 STEM-related Positions Employee

(by Gender)



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

Talent Recruitment

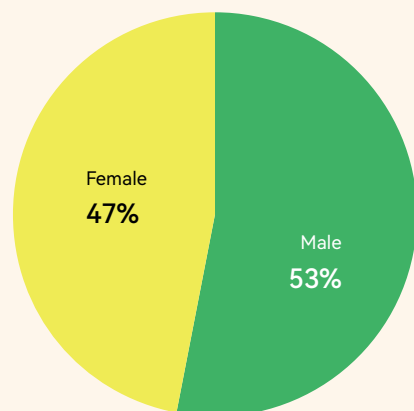
ASEH and its subsidiaries employ a diverse, equal and inclusive recruitment policy that prohibits discrimination against any employee or job applicant on the basis of gender, age, race, nationality, religion, political affiliation, sexual orientation or gender identity. The company is committed to complying with local laws and regulations, upholding its Code of Business Conduct and Ethics, its Human Rights Policy, 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, industry-academia internship programs, employee referrals, the R&D substitute service program, recruitment fairs, and social media. In 2025, ASEH recruited over 21,000 employees, of which 30.3% are engineering positions, 60.9% are skilled technical positions on the production lines, and 14.9% of female engineering employees. ASEH also supports recruiting people with disabilities, hiring 142 persons with disabilities in 2025.

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 2025, we hired over 6,000 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.

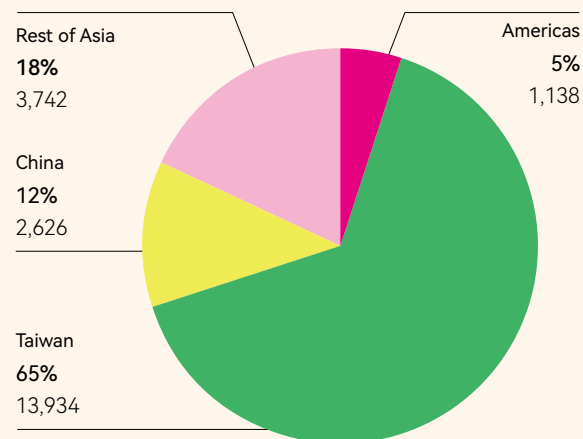
2025 New Hires

(by Gender)

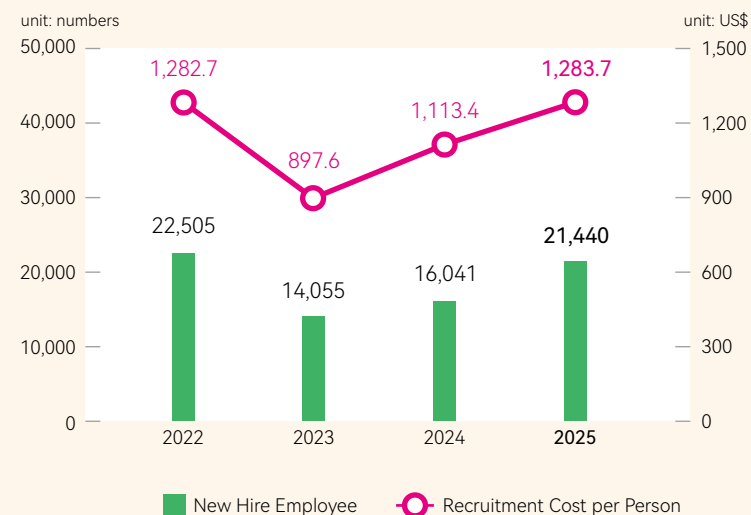


2025 New Hires

(by Location)



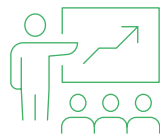
New Hires and Recruitment Cost





Key Highlights - Foreign Talent: Building a Diverse and Inclusive Workplace

The global shift in the semiconductor workforce structure is intensifying our efforts to enhance support for foreign worker training and their well-being, enabling them to “arrive, thrive, and succeed.” The company upholds a people-oriented philosophy that aims to build an inclusive, diverse, and resilient work environment. We have introduced a systematic framework that encompasses language training, career development, cultural exchange programs and many other measures to help foreign employees integrate into the workplace and navigate the local environment.



Tailored Training for Better Workplace Adaptability

The ASE Kaohsiung facility has established a standardized training system for foreign white-collar employees and developed a 58-session digital learning courses in English, which include orientation training, skills development and new employee support mechanisms to help employees quickly adapt to their work environment. Assessments and managerial support are provided at each stage of the learning program to facilitate learning and track progress.

Enhancing Cross-Cultural Communication through Language Training

To reduce language barriers, Mandarin language courses have been organized together with language schools since 2022. The lessons combine workplace scenarios with everyday applications to help foreign employees improve their Mandarin communication skills. In 2025, 298 people participated in Mandarin training programs, with more than 90% achieving a grade of B or higher. ASE Kaohsiung has also collaborated with universities to develop digital learning materials, including videos introducing various cultures to promote cultural exchange and raise awareness of diversity.



Mandarin Courses for Foreigners

Forging Connections and Sense of Belonging

To help foreign employees navigate the local culture and environment, we have developed a comprehensive guidance package, organized orientation sessions to determine employee needs, and assist in familiarizing them with company policies, workplace environment and life in Taiwan. We have also designed questionnaires as a tool to gauge how these employees are adapting to their new life. At ASE Kaohsiung, a social club catering to foreign employees called the “Bayanihan Club,” was established by a group of employees. The club organizes activities to celebrate major festivals, and brings members together to connect, network, exchange information and provide mutual assistance, fostering a stronger sense of belonging at ASE.



Comprehensive Support for Sustainable Career Development

We are committed to providing our foreign employees the necessary support throughout their employment period, from recruitment and onboarding to a long-term career development at the company. We adhere to the Employer Pays Principle to eliminate the risk of modern-day slavery. Various communication channels for employees have also been established for them to voice their opinions. We have created career development opportunities through mentorship programs, competitions and continuing education support to assist foreign employees in upskilling themselves. In line with the government's policy of retaining mid-skilled foreign workers, we have ramped up support for fostering technical talent with long-term potential, and assisted outstanding performers to apply for permanent residency, boosting the pool of local technical specialists. Our foreign workforce policy is designed to promote diversity and inclusion, safeguard human rights in the workplace, and ultimately enable our foreign employees to grow and thrive alongside the company.



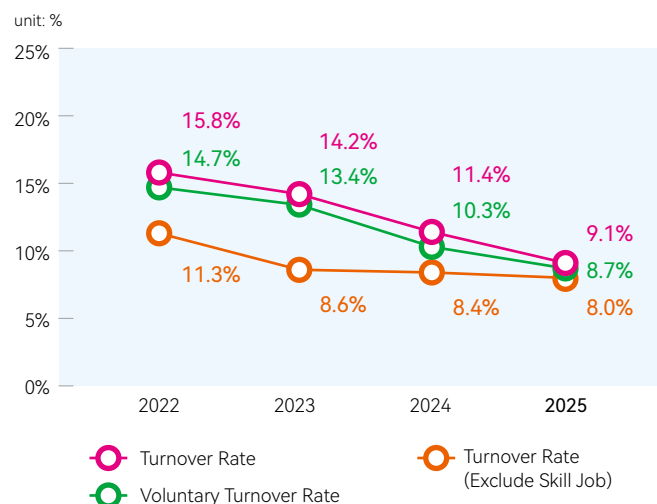
Employee Turnover¹

Employee turnover at ASEH was 9.1% in 2025, a 2.3% decrease from the previous year. The turnover at our facilities in Taiwan was 7%. The employee turnover rate at ASEH is broken down into 55.4% male vs 44.6% female. In terms of job types, production line skill job positions form the majority with 57.4%, while management, engineering and administrative positions formed the remaining 42.6%. On a biannual basis, ASEH 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, with deep-dive analyses finding that turnover was mainly attributed to factors such as remuneration, career growth and personal reasons, and correspondingly developing improvement projects and long-term talent retention and development strategies. 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	- 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	- 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	- 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

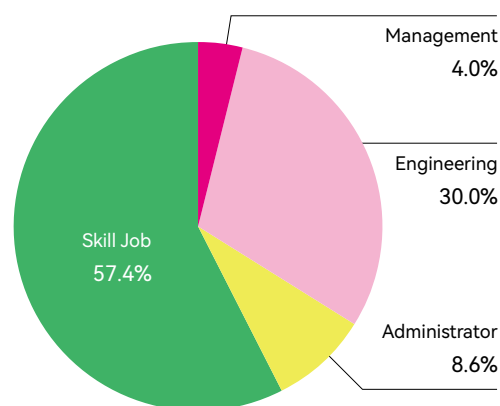
¹ Turnover rate includes voluntary resignations and terminations due to poor performance, but does not include employees on probation at time of termination

Turnover Rate



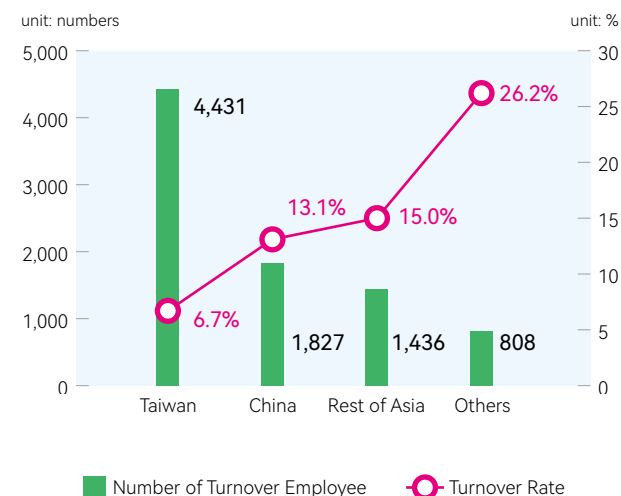
2025 Turnover Employees

(by Position)



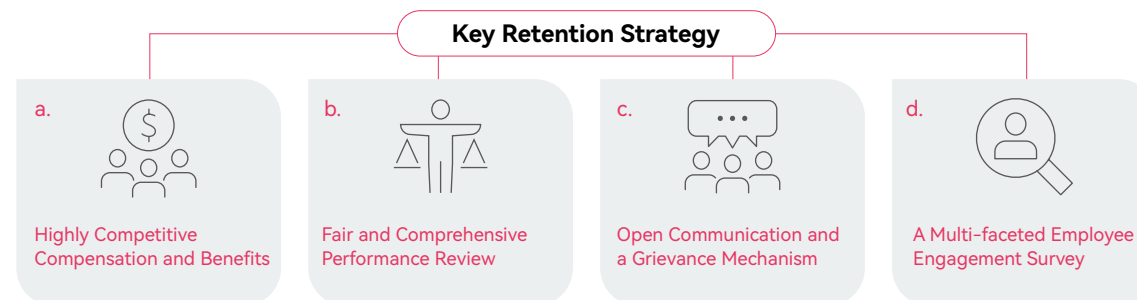
2025 Turnover Rate

(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.

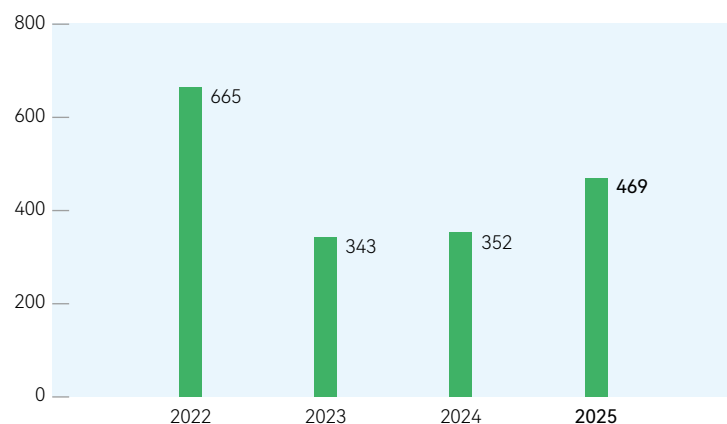


Compensation and Benefit Policy

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 identity. 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 2025, ASEH's employee bonuses amounted to US\$469 million (including monthly incentive and annual profit-sharing bonuses), with the accumulated total from 2017 to the end of 2025 reaching over US\$3.4 billion. In addition, employees with outstanding performance are awarded company stock options, which are aimed at retaining exceptional employees.

Employees Bonus

unit: US\$ million



■ Employees Bonus

Male/Female Salary and Compensation Ratio

Category	Group	2022		2023		2024		2025	
		Male	Female	Male	Female	Male	Female	Male	Female
Executive Level	Salary	1	1.03	1	1.03	1	1.03	1	1.02
	Compensation	1	1.02	1	1.00	1	1.03	1	1.04
Management ¹	Salary	1	0.96	1	0.99	1	0.97	1	0.94
	Compensation	1	0.96	1	1.00	1	1.01	1	0.92
Non-management	Salary	1	0.989	1	0.993	1	0.985	1	0.992
Engineering	Salary	1	0.98	1	0.97	1	0.94	1	0.99
Administration	Salary	1	0.99	1	0.96	1	0.94	1	0.97
Skill Job	Salary	1	0.99	1	1.02	1	1.02	1	1.12

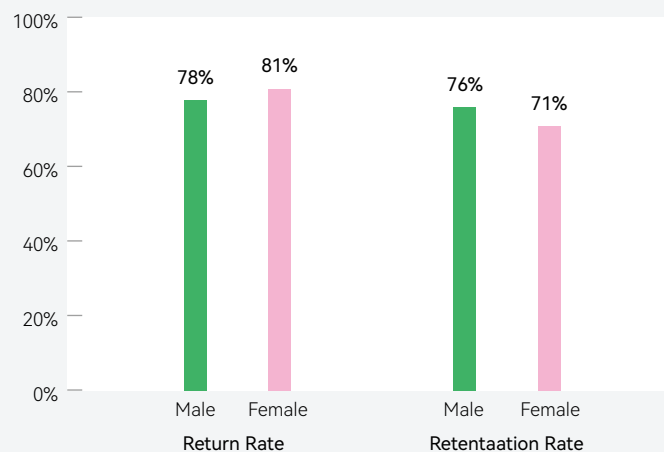
¹ The management level encompasses both managerial and assistant managerial positions

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 3,806 ASEH employees were on parental leave in 2025, including 813 on unpaid leave. Among the 736 workers expected to return to work, 588 actually returned, equivalent to a 79% return rate and a 73% retention rate. The number of newborn children at all facilities in 2025 was 1,628. Of the total number, 1,084 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 has 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' work-life 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 Korea(Paju)
- 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
- We launched a "Workplace Maternal Health Program," providing comprehensive healthcare for employees who are pregnant, within one year postpartum or breastfeeding. Through one-on-one interviews and job evaluations, we ascertain the types of employee needs and provide follow-up care. Relevant support measures based on workplace health hazard assessments are provided to pregnant employees, including job reassignments during pregnancy, maternity benefits and reinstatement after maternity leave. We also established other pregnancy-friendly measures, including antenatal classes for new parents, motherhood health hub and accessible parking, to ensure the safety and health of all pregnant and postpartum employees

Childcare Facilities

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

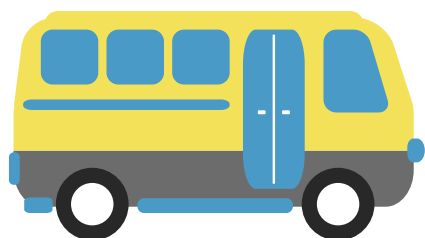
The ASE kindergartens and childcare centers provide high-quality and affordable education and day care services for employees. To adjust to employee work schedules, our kindergartens operate flexible hours with the nursery operating from 7am to 8pm so that our employees do not need to worry about their 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 Korea's Kindergarten



ASE Chungli's Kindergarten



Flexible Work Arrangements

Employee health and well-being are critical to maintaining a high level of job satisfaction, engagement and retention rates. To help employees achieve work-life balance, we have implemented flexible work schemes that allow employees to adjust their work schedules according to personal needs and job characteristics. This flexibility drives improvements in morale and productivity, enhances work autonomy and lowers absenteeism. A flexible work program is a great HR tool to attract and retain top talents, reducing employee turnover. A variety of schemes such as flexible working hours, work from home and part-time work have been introduced at some of our facilities globally. Our HR policies are aimed at providing greater flexibility, and offering efficiency and support to create a friendly workplace environment for all our employees.

Flexible Work Hours

Flexible working hours are offered to employees based on the nature of their work and personal needs (including family care or on-the-job training) to meet the requirements of different job characteristics, work hours or time zones and personal needs. Our employees may apply for flexible working hours according to their actual needs, and submit their application to their supervisor for evaluation and approval. Flexible work schemes have been implemented at ASE facilities in Chungli, Shanghai (Material), Japan, Malaysia, ISE Labs, 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 formalized the procedures for part-time employment that provides eligible part-time employees with the same employee benefit protections as regular employees. Part time employees are those who are contracted to work less than 30 hours a 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' 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	- Performance Evaluation - Management Level Evaluation	Every half-year	- 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	- Job Attitude and Promotion Evaluation - Performance Evaluation	Every half-year	(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	- Individual Performance Reviews - Team Goal Reviews	Monthly	- 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	Monthly Evaluation	Monthly	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 - Teamwork and Performance: Driving Synergy and Sustainability

At ASEH, we believe in the importance of teamwork because it drives operational efficiency and promotes employee wellbeing and development. We strive to build a team culture of trust, collaboration and growth that encourage employees to work together toward organizational and sustainability goals. While we recognize the value of individual performance and expertise, we also harness these diverse strengths through cohesive and effective teamwork to maintain our industry leadership. To that end, we have incorporated a 'team-oriented performance' element into performance evaluations, and strengthened group coordination and goal achievement through the setting of clear goals, and inter-departmental collaboration and performance indicators.

To improve teamwork and build high-performing teams, the ASE Kaohsiung facility started organizing team challenges across the organizations in areas focused on Computer Integrated Manufacturing (CIM), Safety, Engineering and Quality, ESG, and the Team of the Year. These challenges stimulate employee creativity and encourage them to take initiative. It is also a useful tool for evaluating team performance and promoting personal growth. Delegation and collaboration are key to achieving a desired outcome based on clear and specific goals, and evaluation standards. The peer observation and rating format of the challenges foster healthy competition and expand knowledge exchange. Team challenges allow participants to take pride in their work, and be rewarded for their performance accordingly, boosting employee morale and synergy between teams. The integration of team challenges into our employee performance management framework has greatly strengthened the value of teamwork, innovation and workplace safety, creating a more resilient, cohesive and sustainably competitive organization.



Creating New Opportunities for Career Transition and Employee Growth

To help employees adapt to the workplace and maximize their potential, we have crafted a comprehensive HR policy that offers guidance, evaluation and transfer procedures for new and current employees. Employees are provided opportunities to grow and improve through training development and resource support. For employees whose progress falls short of expectations during the three-month probation period or facing special circumstances, department managers can apply to extend the probation period as needed and help employees improve their performance through intensive training, skills development and follow-up reviews.

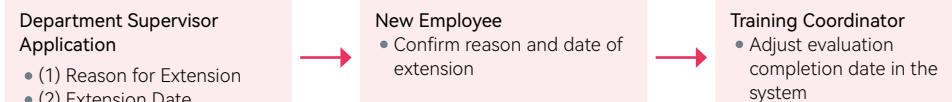
Employees also receive regular feedback on their development, work attitude, interaction with teams and performance from their supervisors. Training plans will be adjusted and redesigned to accommodate the needs of employees struggling to adapt. On the other hand, continuous guidance and training will be extended to self-motivated employees and those displaying high potential to raise their skill level and performance. Our adoption of a holistic approach to employee training and supervision reflects our ambition of balancing organizational goals and employee development, and shaping a HR policy that is resilient and sustainable.

The company has also established a comprehensive internal job posting and transfer mechanism, regularly publishing relevant vacancy information to encourage employees to apply for transfers based on their personal expertise and career development paths. Upon receiving applications, the company conducts qualification reviews and arranges job matching and interviews with the departments chosen by employees. We aim to provide cross-departmental and diverse job development opportunities, helping employees explore diverse career opportunities and accumulate cross-domain experience. This also allows us to maintain a robust workforce through a dynamic staffing model, further strengthening talent competitiveness and organizational resilience.

New Employee Evaluation Process (Pass Condition: 5 scores of 70+)



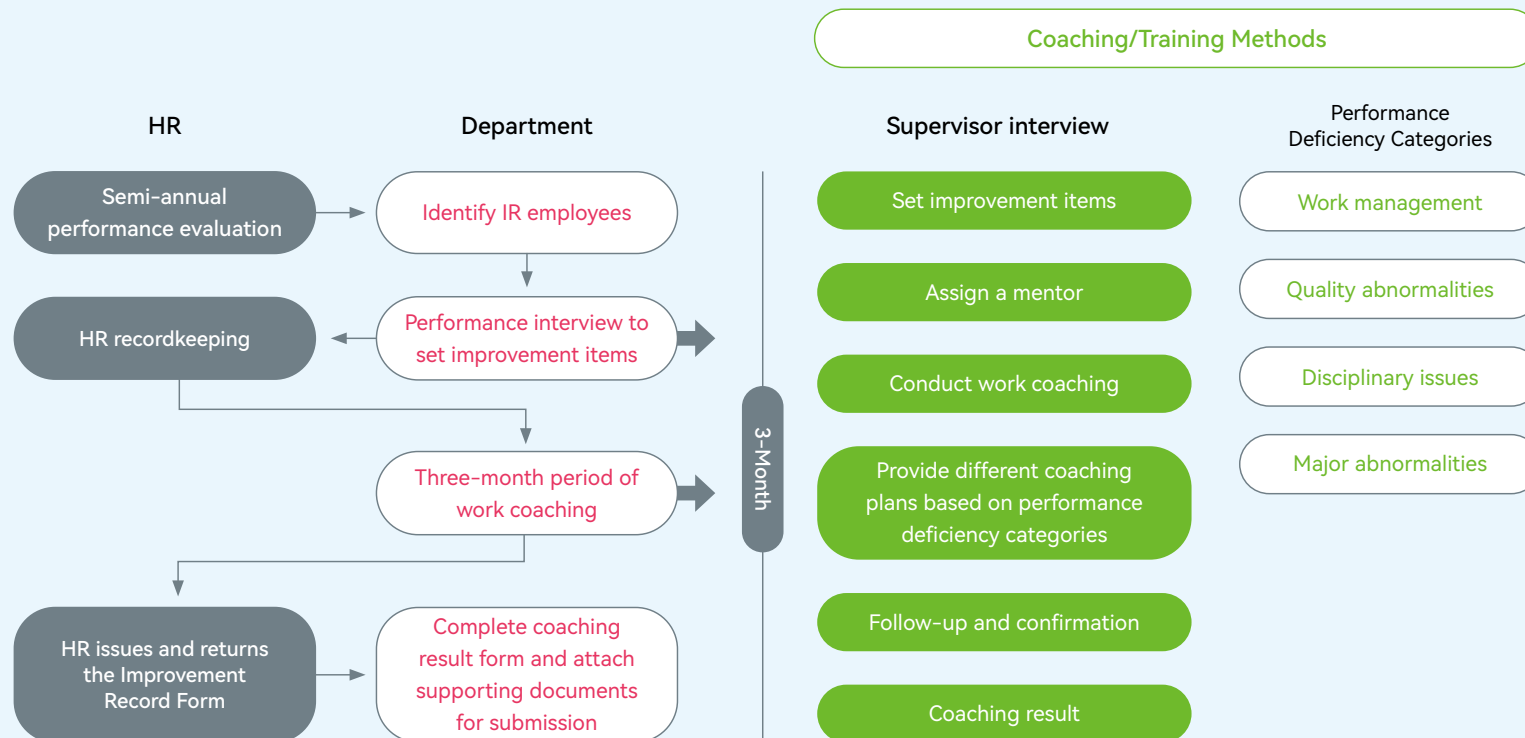
Extension Evaluation Application Process



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 and implement a fair and impartial grievance management mechanism, 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, discrimination or retaliation as a result of their whistleblowing or grievance, ensuring that employees can express their voices in a safe environment.



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 2025, ASEH received a total of 1,123 employee complaints. Of which, 942 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. Among the complaint cases, 23 pertained to labor disputes, all of which were resolved amicably after clarifying the facts and giving proper care to complainants; and another 39 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 2025, all of our employees (122,797 person-times) completed a total of 103,237 hours of human rights training which covered the topics of RBA management, labor rights, gender equality and sexual harassment awareness.

Item	2025	2024	2023	2022
Training Content	RBA management, Labor Rights, Gender Equality and Sexual Harassment Awareness			
Target Audience	All Employees (including New Employees)			
Training Hour (hour)	103,237	100,161	145,562	168,044
Training Person-times	122,797	157,406	174,677	184,588

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

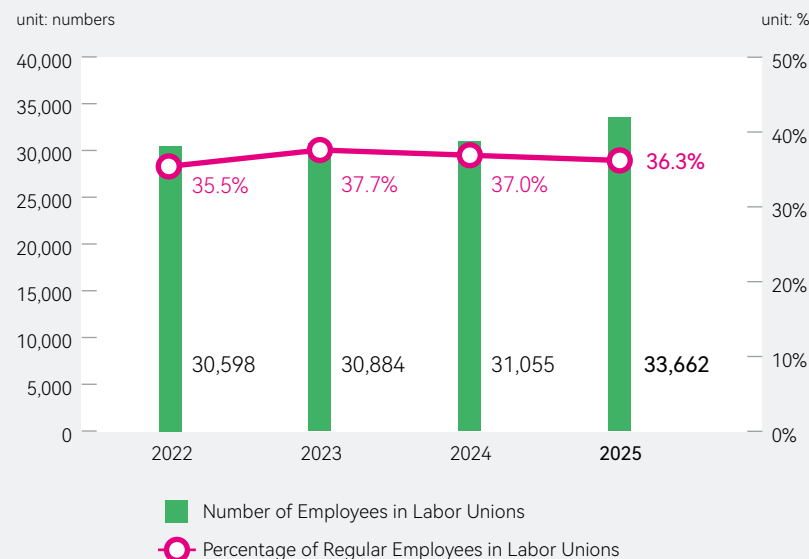
Each case shall be reviewed to determine its cause, and offenders shall be tracked, reviewed and monitored to ensure the effectiveness of the disciplinary or counseling measures, and to prevent similar incidents or retaliation from occurring. The results of such processes will then be used as a reference 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 2025, the total number of union members was 33,662, accounting for around 36.3% of all ASEH regular employees. Among the three ASEH subsidiaries, 22 facilities that have established a labor union – ASE facilities in Kaohsiung, Shanghai (Material), Wuxi, Korea(Paju), Japan and Singapore; all of SPIL facility; and USI facilities in Zhangjiang, Jinqiao, Huizhou, Kunshan, Mexico, Vietnam and Asteelflash(Suzhou). 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, establishing a mutually trusting and cooperative labor-management relationship and creating a friendly, harmonious, and inclusive work environment.

Union Statistics



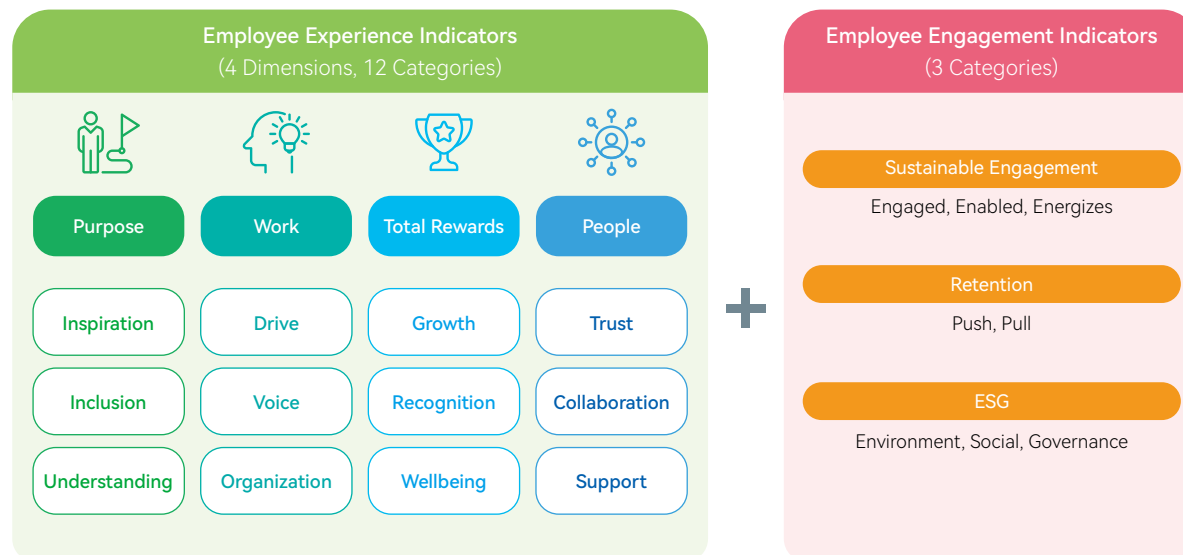
¹ The facilities that have signed a collective agreement are ASE facilities in Wuxi, Korea(Paju) and Japan and USI's Zhangjiang, Jinqiao, Huizhou, Kunshan, Mexico and Asteelflash(Suzhou) facilities. The total number of employees in the collective agreement account for 14.3% of all regular employees. 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

We have been conducting our biennial “Employee Engagement Survey” since 2017, calibrating the framework and metrics according to corporate development needs and trends. In 2021, the survey was restructured and renamed the “Sustainability Engagement Survey,” to incorporate ESG elements such as sustainable development, employee well-being and organizational culture, providing greater insight into employees’ work experience and corporate identity. In 2025, the company further refined the survey framework to include two indicators: “Employee Experience at Work” and “Employee Engagement Outcome.” The former encompasses 12 categories across four dimensions: purpose, work, total rewards, and people. The latter includes three categories: sustainable engagement, retention, and ESG indicators. The survey content is tailored to the different work characteristics of direct and indirect employees to enhance the applicability of the results.

In 2025, the section on “Fair Pay” and “Capability” were merged into “Recognition”, and “Wellbeing” was added to the “Employee Experience” dimension. These changes are applied to raise the effectiveness of the survey and to provide the company a clearer picture of employee needs and job satisfaction levels so as to implement improvements where necessary.

85,184 employees from our 3 major subsidiaries (28 locations across 10 countries), participated in the 2025 sustainability engagement survey, recording a coverage rate of 97.7%. The overall satisfaction rate was 80%, exceeding our 75% target. Moreover, overall engagement among direct employees has improved compared with that in 2023, reflecting the effectiveness of our employee management policies. Of the various topics surveyed, “proud to be part of the company” was rated highly by employees, indicating a strong sense of belonging and identification with the organization and its corporate culture and values. Collecting employee feedback and analyzing the results are extremely useful for us to understand how our employees feel about their role, work environment, leadership, compensation structure and other factors. It allows us to calibrate policies and implement robust support systems to build an organization with purpose, and improve both culture and business performance.



Employee Engagement Surveys Results

Category \ Year	2021 - 2022		2023 - 2024		2025		2027 Target
	Target	Result	Target	Result	Target	Result	
Engagement (%)	>75	79	>75	77	>75	80	>75
Coverage ¹ (%)	>85	96.1	>87	95.1	>90	97.7	>90

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



Our employee engagement survey is vital for understanding employee work experience, assessing organizational health, and formulating talent attraction, retention and development strategies. The survey is conducted biennially, and the data is used as the basis to establish improvement measures. In 2023, the metric “employee well-being,” was added to measure Job satisfaction, Purpose, Happiness, Stress. Data from this metric allows us to better understand employee needs, while forming the basis for enhancing employee welfare and talent management strategies.

2025 Wellbeing Indicators (%)



Improvement Action

Category	Improvement Focus	Action Plan
Recognition	Continuously enhance talent development and compensation policies by offering diverse training resources, encouraging employees to strengthen professional capabilities and career development, benchmarking market practices, and optimizing compensation, benefits and recognition programs to improve employee satisfaction and retention.	- Encourage continuous learning and skills development. - Conduct regular salary reviews based on market benchmarking to maintain competitive compensation. - Strengthen employee recognition and optimize promotion and compensation frameworks.
Wellbeing	Promote employee health and well-being by creating a healthy and supportive workplace, strengthening mental health resources and employee care programs, and fostering a respectful, inclusive and supportive work environment.	- Strengthen communication and care between managers and employees through regular one-on-one meetings. - Align with the current DEI strategy to foster a workplace culture of respect, inclusion, belonging and psychological well-being. - Enhance leadership awareness and emphasize the importance of physical and mental health.



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 2025, more than 8.72 million training hours in total were completed, with each employee completing 93.8 hours of training on average. The total spent on training exceeded US\$ 13million, averaging around US\$140 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 2025, a total of 186 employees received a work related certification.

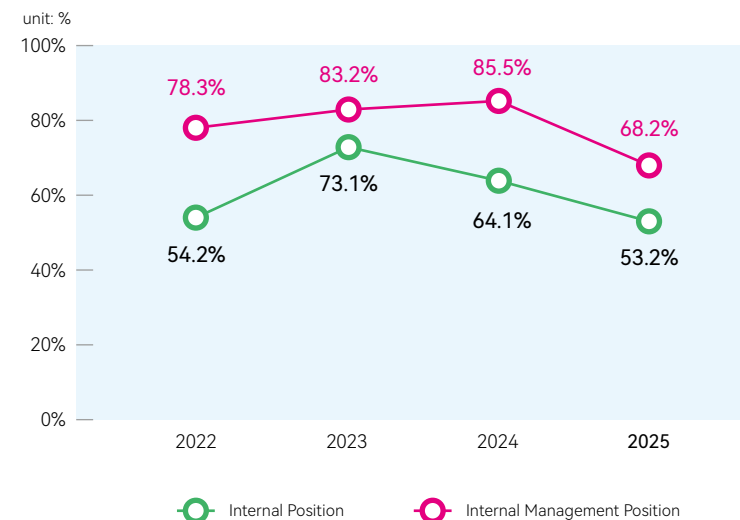
To foster an outstanding workforce, we are focused on building a pool of future talent that will turbocharge the company's growth engines. Through a systematic talent development mechanism, we provide comprehensive training for employees and encourage internal jobs rotation and transfers that add diverse values to their career planning. In 2025, 53.2% of the available job vacancies were fulfilled internally. We also focus on grooming employees for middle and senior management roles. Approximately 68.2% 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.



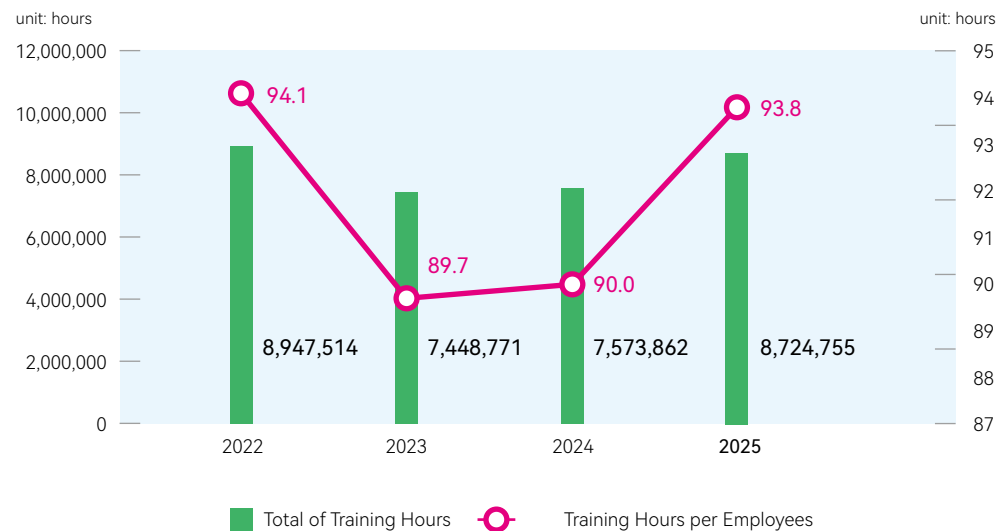
Training Index

Category	Group		Hours	Training Hours per Employee
Training Hours (Hour)	Gender	Male	4,776,144	99.0
		Female	3,948,610	88.2
	Position	Management	624,075	94.2
		Engineering	3,329,220	102.6
		Administration	346,247	58.1
		Skill Job	4,425,213	92.3
Total			8,724,755	93.8

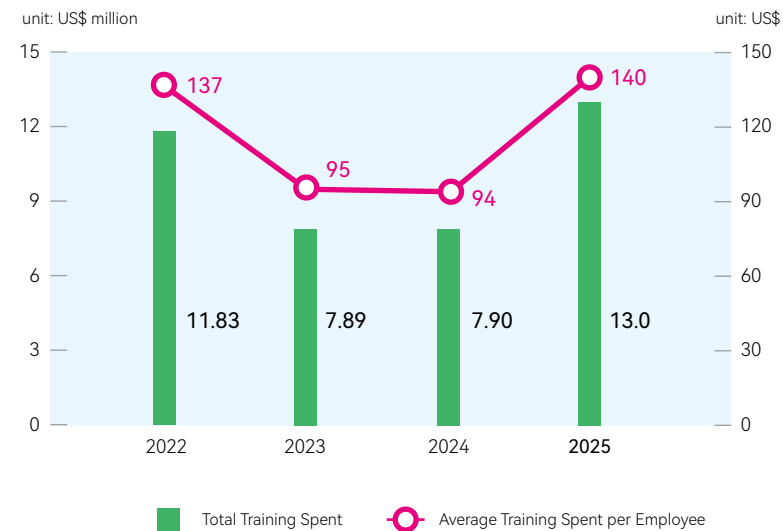
Internal Position and Internal Management Position (%)



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

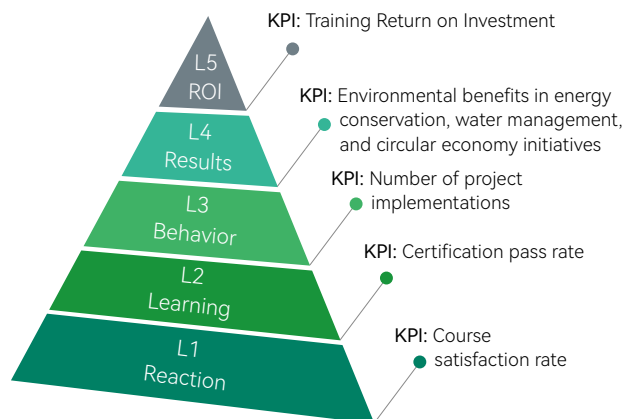
Learning Pathways		Description	Application
Physical Courses		In-person training sessions organized internally, delivered through instructor-led teaching and interactive activities to strengthen professional knowledge and practical skills.	1. New Employee Training 2. ASE Management Academy Courses
Online 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, and 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, ASE Chungli

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.

- Number of employees participating in sustainability professional courses: 162 (ISO 14001, ISO 14064, ISO 14067, ISO 14068, ISO 46001, ISO 50001, and Certified Corporate Sustainability Planner)

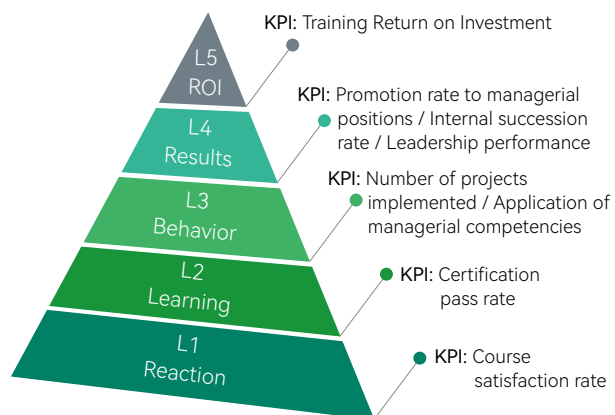
Training Targets

- FAC, OSH, and PUR
- Total Training Participants: 30,176

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: 4.82–4.92
- Certification pass rate: 56%–82%
- Inclusive Leadership: 70% reduction in grievance cases
- Managerial promotion rate: 68.2%
- Internal position replacement rate: 53.2%

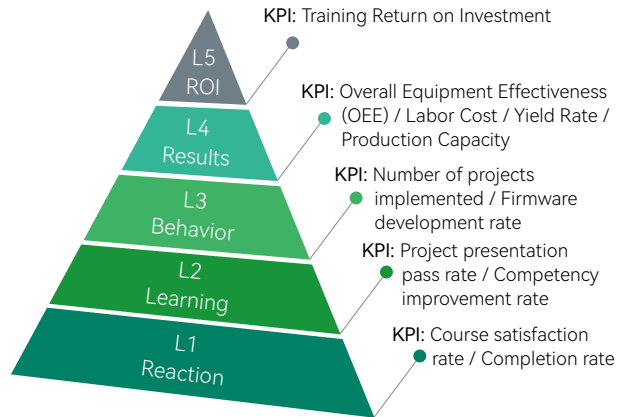
Training Targets

- Front-line supervisors, department managers
- 4,284 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.
- (1) 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.
- (2) 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: 4.48–4.73
- Course assessment pass rate: 53%–100%
- Self-developed robotic programs: 8,815
- Digital and AI projects implemented: 73
- Labor cost savings from key projects: over US\$2.48 million

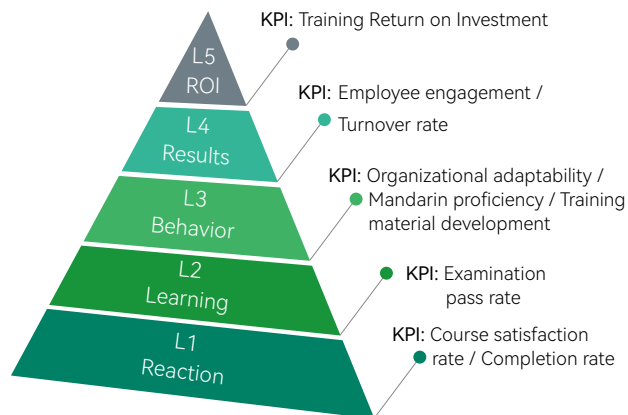
Training Targets

- R&D, process, and equipment engineers
- 7,721 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.
- (4) Develop foreign worker training instructors, and promote a responsibly managed and workplace friendly environment that is conducive to helping new employees of foreign nationalities adapt.

- Employee turnover rate (age 35 and below) decreased to 3.7% in 2025
- Over 90% of participants achieved Level B or above in Mandarin proficiency tests
- Foreign-National production line instructors Trained: 200

Training Targets

- Younger generation employees, foreign employees

Operational Benefits

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

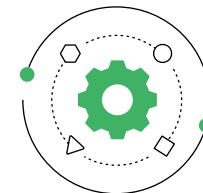
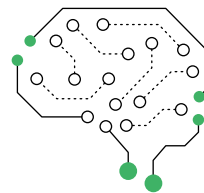
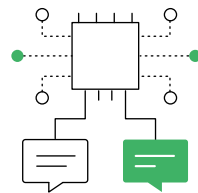


Key Highlights - Digital Talent Development: Building Momentum in Smart Transformation

As we enter the next phase of AI, smart manufacturing and digital transformation, we're training and equipping our employees with the right skills and tools to build a digital- and future-ready workforce. Our employees are trained in data analysis, process optimization and AI applications to support the efficiency enhancements and accelerate smart transformation across our manufacturing operations. We are also developing in-house courses and integrating external resources into our digital learning platform that caters to all job functions and levels. A future-ready workforce serves to strengthen our organization's overall competitiveness and ability to respond to changes, as well as maintain overall growth.

Our flagship, ASE Kaohsiung, is not only our LEAP (leading edge advanced packaging) site but also one of the earliest adopter of technology-driven operations and manufacturing processes. Digital courses curated at ASE Kaohsiung include Fundamentals of AI Applications, Smart Manufacturing System Integration, Process Automation Tools, and Practical Data Visualization and Analysis. These modular courses are tailored to individual employee's competency level and aligned with operational goals. Employees are trained using a blended approach of classroom theory, digital learning resources, practical and project-based applications to ensure that they can confidently apply the knowledge at work and to improving processes. In 2025, we recorded over 7,700 employee attendances in digital transformation-related training, reflecting the quality of our program, and employee commitment to continuous learning. On process automation, employees learn to perform day-to-day tasks with automated tools and develop workflow scripts to optimize the efficiency of report generation, manual task integration and routine tasks through the Robotic Process Automation (RPA) training course. The Data Visualization and Reporting Tool trains employees to analyze key metrics including production anomalies, workforce allocation and quality control, ensuring information transparency and swift decision-making.

At ASEH, we are focused not only on advancing intelligent manufacturing and industrial transformation technologies, but also on nurturing sustainable digital talent for the future to enhance organizational agility and operational efficiency. Going forward, we will continue to deepen the adoption of digital technologies across all departments while strengthening data governance, reinforcing our smart manufacturing blueprint and creating long-term value.





6.3 Occupational Health and Safety

At ASEH, we place the highest priority on providing a safe, healthy and conducive work environment for our employees, contractors and visitors. We have a comprehensive occupational health and safety management system (OHSMS) that is designed to prevent occupational hazards and safeguard the health and safety of all personnel working on-site. Our approach to managing workplace health and safety combines robust 'policy management' with efforts to foster a 'healthy workplace', supported by initiatives such as policy formulation, risk mitigation and health promotion, contributing to a safe, supportive and sustainable work environment.

Occupational Health and Safety Management System

Policy and Procedures

Our global manufacturing facilities operate in accordance with the ISO 45001 OHSMS standards, RBA Code of Conduct, local regulations. We are also implementing continuous improvements to enhance workplace health and safety. At each facility, a functional organization is set up to administer and formulate OHS standards and procedures, as well as to establish regular internal audits. The Plan-Do-Check-Act (PDCA) method is also applied to continuously monitor and improve safety, preventing accidents and achieve our goal of "zero accident".

Health and Safety

The OHS committee at each facility is responsible for ensuring regulatory compliance including the monitoring of internal policies, emergency response procedures and OHS operating procedures. To mitigate risks, Hazard Identification and Risk Assessment (HIRA) covering the operating environment, facility, equipment and related services, are conducted annually to identify any hazards and risks. Relevant plans and control measures are formulated based on the risk level, hazard severity, frequency of occurrence and accident probability. Risk mitigation and control measures for high-risk operating environments are prioritized to reduce potential hazards and enhance worksite safety.

We also identify areas with higher-risk operating environments within our facilities, such as those exposed to ionizing radiation, noise, hazardous chemicals and dust. Personal protective equipment (PPE) and targeted health examinations are provided for operators working in these environments, ensuring that our employees are well protected and that careful steps are taken to enhance their safety and health at work.

Strengthened Management and Control

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 1,058 chemicals were reviewed by ASEKH in 2025, of which 4 high-risk substances were prohibited.

Item		Implementation
Plan	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.
	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 2025, ASE Kaohsiung identified a total of 4,000 operating processes, with no unacceptable risks detected. Among these, 4,203 were classified as medium risk and 704 as low risk. To mitigate these risks, the Kaohsiung facility established several improvement plans such as optimizing circulation paths to ensure unobstructed firefighting access, clear labeling of expiration dates on safety consumables (e.g., earplugs), and installing detectors (e.g., for oxygen levels). At the same time, personnel performing testing and fire control maintenance at our facilities must hold valid professional certifications (e.g., Level 3 / Level 4 or above qualification certificates). These comprehensive measures are put in place to ensure the highest level of employee safety and occupational health and safety management.
Do	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 2025, a total of 361,388 hours of safety training were provided, reaching 295,359 participants.
	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 2025, we completed 405 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.
Check	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 2025, 12,822 internal audits were undertaken across all facilities, resulting in the identification of approximately 2,940 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.
Action	Accident and Recurrence Prevention	Incidences are thoroughly investigated to determine the root causes. Corrective action plans are carefully formulated and implemented across all facilities for prevention and to avoid recurrence. We consistently review and update the results of hazard identification and risk assessments to prevent the recurrence of incidents at the source such as reinforcing error-proofing (poka-yoke) mechanisms and conducting regular safety training and awareness campaigns for high-frequency errors.

Occupational Injury Management

ASEH facilities worldwide have formulated management procedures for occupational injury and incident reporting, as well as investigation operating guidelines. When an occupational injury occurs, standard processing procedures are executed in accordance with management policies and local regulations, with immediate notification sent to local authorities. Injury incidents are reviewed regularly to continuously improve preventive measures. ASEH tracks and analyzes occupational injury statistics based on key indicators published by Taiwan's Ministry of Labor and the Global Reporting Initiative (GRI Standards)—primarily the Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR), both of which exclude commuting traffic accidents. In 2025, ASEH employees experienced a total of 128 occupational injury incidents, resulting in 3,912 lost working days. Physical injuries accounted for the highest proportion, followed by chemical injuries and ergonomic hazards. In addition, 12 cases of occupational disease were recorded, all occurring at ASE Malaysia; however, no fatalities resulting from occupational diseases occurred. For detailed statistical information, please refer to "Appendix - Workers' Occupational Health and Safety Statistics."

Occupational Injury Statistics

Category	2025	
	Male	Female
Number of Occupational Injury Accidents	63	65
Injury Rate ¹	0.13	0.15
Disabling Injury Frequency Rate (FR) ²	0.62	0.72
Disabling Injury Severity Rate (SR) ³	19.17	22.23

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

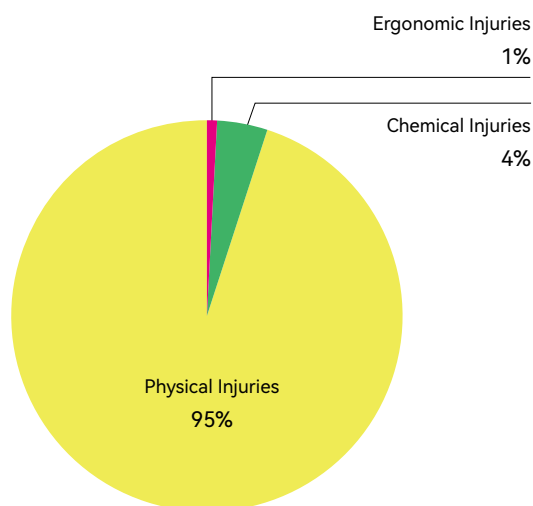
³ Disabling Injury Severity Rate (SR) = (disabling injury work loss days × 1,000,000) / total hours worked



Occupational Disease

A total of 12 occupational disease cases occurred at ASE Malaysia, all involving hearing loss caused by machinery during operations. Immediate actions were taken to reassign affected personnel from their original workstations and implement protective measures for the machinery. Subsequent follow-ups on the employees' hearing health confirmed no further health or safety concerns.

Occupational Injury Category in 2025



Occupational Injuries and Improvement Measures in 2025

Physical Injuries

Causes:

- (1) Slips and falls
- (2) Caught in or between objects
- (3) Cuts, abrasions, or lacerations



Improvement Measures:

- (1) Strengthen safety communication and awareness (videos, warning signs)
- (2) Enhance machine safeguards and error-proofing devices
- (3) Formulate relevant operating procedures and Standard Operating Procedures (SOPs)
- (4) Strengthen personnel education and training
- (5) Mandate the wearing of Personal Protective Equipment (PPE)
- (6) Maintain a safe distance from heavy machinery

Chemical Injuries

Causes:

Spraying of chemicals

Improvement Measures:

- (1) Formulate relevant protocols and Standard Operating Procedures (SOPs)
- (2) Personnel education and training
- (3) Increase notices on the use of protective equipment



Ergonomic Injuries

Causes:

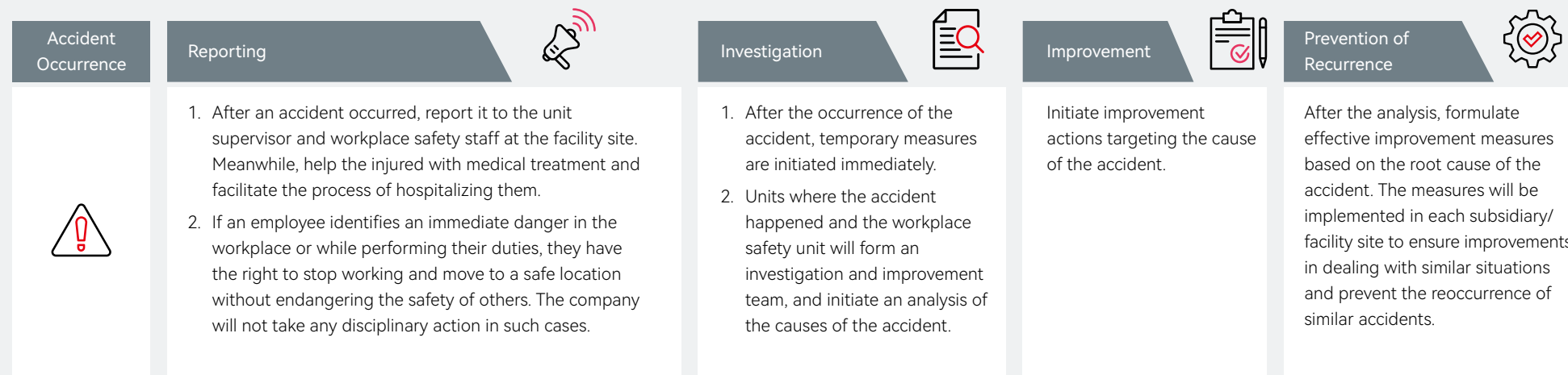
Poor posture during operations, resulting in a wrist sprain

Improvement Measures:

- (1) Formulate relevant operating procedures and Standard Operating Procedures (SOPs)
- (2) Strengthen personnel education and training
- (3) Provide auxiliary tools and equipment



Accident reporting and investigation process



Building a Healthy Workplace for All

We believe that a healthy workforce is good for business. Hence, we are investing heavily in safeguarding the physical and mental health of our employees and creating a healthy and conducive workplace through health management, health promotion, employee assistance and community care programs. We take a systematic approach to employee health management, using health screening to identify potential concerns, risk monitoring to assess emerging health risks, targeted improvement actions to address identified issues, and health promotion measures to safeguard employee well-being. We extend our coverage to include consultation with occupational nurses, physician referrals, work adjustments, and health promotion activities for employees with health issues or emerging health risks that were identified from routine screening.

At ASE Kaohsiung, we have a group of employee healthcare volunteers to provide care and support to colleagues with early signs of health concerns. To address the workload and stress, we have implemented a prevention and management mechanism for workload induced diseases that analyzes an employee's health screening results, individual health condition, nature of work and overtime workload to identify high-risk groups and introduce improvement measures such as time management, individual health consultations and follow up support. These procedures and the development status are also reported and addressed at regular OHS committee meetings.

In the meantime, we will continue to calibrate our policies to increase employee participation by reducing the physical burden on employees and their time spent on health checkups and related healthcare measures. We will also implement preventative healthcare, and continue programs to encourage proactive employee health management.

Health Management Principles

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

On employee health support and benefits, consolidated data from annual health examinations is used to establish a four-tier health risk management program to continuously track employee health through physician recommendations, occupational healthcare nurse interviews, medical referrals and work adjustments. In 2025, the primary health risks identified included obesity, hyperlipidemia and hyperuricemia. To address these risks, we strategized 3 key approaches – strengthening access to medical resources, building a healthy workplace culture and launching mental health programs. In 2026, we will leverage on more data analytics to manage employee healthcare. We will also organize health and fitness challenges, physical fitness assessments and counseling sessions to increase employee involvement in wellness, build physical and mental resilience and mitigate health risks and chronic fatigue.

Health Risk Management Process

Health Risk Level	Management Measures	2025 Health Risks	Abnormal Health Items	Strategies and Objectives	Major Health Promotion Initiatives in 2026
Level 1	Provide doctors' recommendations from health checkups and encourage regular self-tracking.	71.5%	- Obesity / Abdominal Circumference - Hyperlipidemia / Hypertension - Hyperuricemia	Strengthening Access to Medical Resources: - Tapping on various medical resources to enable targeted treatment programs - Target: Achieve a 2% decrease in health abnormality rate	Technology Driven Healthcare - Integrating data analytics to build a comprehensive health management system. Health and Fitness Challenges - Organizing a variety of workplace wellness activities, including fitness challenges, resistance band training, physical fitness assessments, and anti-smoking campaigns. Mental Health Program - Providing professional counseling and wellness activities to strengthen positive thinking. A designated wellness room featuring stress-relief bubble walls and intravenous laser therapy was created to promote cellular activation and regeneration, reduce free radicals and help alleviate chronic fatigue.
Level 2					
Level 3	Occupational nurses conduct consultations based on the level of care, and decide if specialist referrals or work adjustments are necessary.	19.0%		Building a Healthy Workplace Culture: - Promote top-down health initiatives to foster a healthy workplace - Target: Achieve a >80% employee participation rate for wellness programs	
Level 4		9.3%		Mental Health Program: - Provide accessible platforms for stress management - Target: Achieve a >90% program participation rate from employees at the supervisory level	



Key Highlights – Embracing the Senior Workforce: Raising the Standards of Employee Health and Well-being

With the rise in life expectancy and the trend towards delayed retirement, the profile of our workforce across the organization is undergoing a transformative shift. Guided by our people-centric philosophy, we address the evolving health and well-being of our senior employees with a holistic framework that enables healthy, fulfilling and sustainable working lives through to retirement. This framework covers multiple dimensions spanning healthcare, mental well-being and social connections across the employee's career journey.

ASE Kaohsiung has launched a "Healthy Ageing and Well-being Program," providing health screenings, musculoskeletal and functional capacity assessments, and fitness-for-work evaluations to help senior employees better understand their health and physical capabilities. To support the program and improve employee health awareness, a range of activities are organized – nutrition management, sarcopenia risk assessment and prevention, muscle strength training, functional exercises and age-related health risk education. We also work with specialists to design strength training and functional exercise classes for employees to improve their mobility, physical capacity and work ability.

Beyond health management, ASEH prioritizes employees' financial readiness for retirement. Through targeted seminars, we help staff navigate pension systems, asset allocation, and smart investing for post-retirement security. We also extend lifelong care to retirees via our "Retiree Lifelong Healthcare System"—offering annual check-ups, medical support, consultations, and social events to foster ongoing health and engagement. Through this comprehensive senior support ecosystem, ASEH builds an inclusive workplace across all life stages. We ensure health, dignity, and well-being both during careers and throughout retirement—deepening employee connection within a safe, sustainable environment.



Health Management

Health screening – **65,232** people; Expenditure of US\$ **3.59** million



Health Management

- **Free periodic health screenings:** Provide free periodic health screenings¹ for all employees and retired employees to help them monitor personal health conditions and implement disease prevention and health management.
- **Expanding the scope of health screening:** Over half of our facilities offer a health screening checklist that exceeds regulatory requirements.
- **Targeted health screenings:** Targeted health screenings are arranged for employees working in special operational environments, reinforcing health risk identification and preventive measures based on job risks.
- **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.

Health Promotion

- **Diverse healthcare services:** Provide diverse specialist outpatient clinic services including general medicine, cardiology, psychiatry/mental health, weight management and smoking cessation clinics, alongside dedicated vaccination clinics, cancer screenings and mobile medical services. Dedicated occupational healthcare nurses are also stationed at each facility to provide consultation services and health tracking.
- **Parent-friendly support:** Designate lactation/breastfeeding rooms that are fully facilitated, and organize courses for new parents to provide parenting knowledge and resources.
- **Health education and activity promotion:** Organize health lectures, health education campaigns, walking events, and marathons to encourage employees to cultivate regular exercise habits and raise health awareness.

Employee Support Program

12⁺ gyms **91⁺** Sports clubs



Community Care

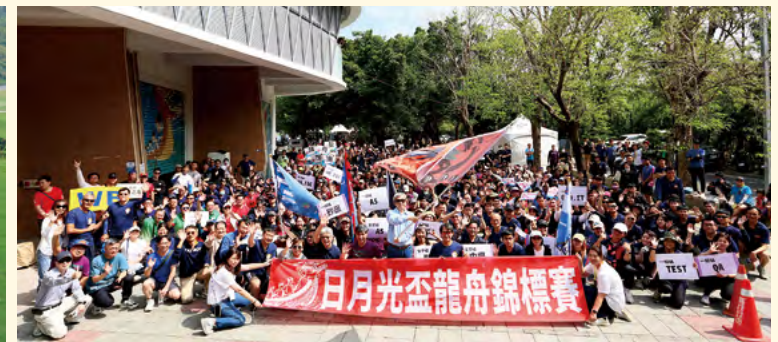
- Smart mobile clinic that serves remote areas.
- Conducting active-ageing activities and courses for seniors in the community
 1. **Community Healthcare:** ASE Kaohsiung's employee clinic is also open to the local community, friends and relatives of employees and even our customers. Our goal is to enable the sharing of healthcare resources and strengthen our social engagement with the local community.
 2. **Environmental Protection:** We encourage all facilities to integrate environmental protection with health promotion concepts that will strengthen employee awareness and promote a low carbon lifestyle. In recent years, activities such as beach cleanups and eco-friendly walking tours have been organized across the organization.

¹ Except for ISE Labs, all ASEH facilities provide free periodic health screenings for all employees



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.
- **Clubs and Interest Groups:** Each subsidiary has established diverse employee clubs spanning various categories, including sports competitions, outdoor activities, indoor aerobics, arts and culture and volunteer services. Employees are encouraged to participate based on their interests, promoting physical and mental health, cross-departmental interaction and team cohesion. At ASE Kaohsiung, dedicated clubs have been established to cater to foreign employees. These clubs promote multicultural exchanges, recreational activities and communal support to assist foreign employees in integrating into both the workplace and local community, creating a more inclusive work environment with a strong sense of belonging.
- **Competitive Sports and Team Events:** We regularly organize a wide range of tournaments and club activities to encourage employees to adopt a healthy lifestyle that includes exercising. These activities also help foster deeper bonding between departments and teamwork, enabling employees to balance work and their 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.
- **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:

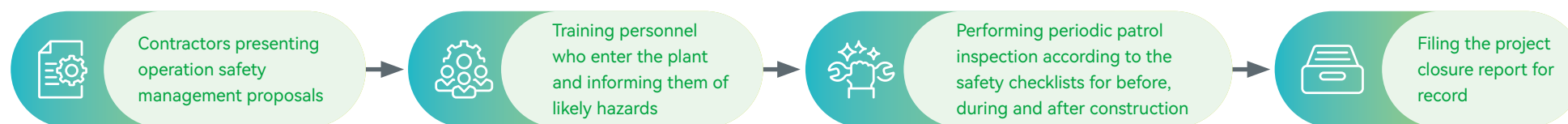
Following assessment by psychiatrists, employees deemed to pose a risk to themselves, or others are referred to appropriate hospitals for further treatment.



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 – Contractor Safety Management: Strengthening a Safety Culture

The strong market demand is driving the company to accelerate both facility and production capacity expansion, increasing our reliance on third-party contractors. To enhance our operational safety and management, a Contractor Safety Orange Book was published to provide these business partners with clear OHS guidelines and improve their risk identification and self-management capabilities.

The illustrated safety guide outlines safety rules and operational practices according to different operational scenarios and risk types to establish a common safety language for contractors, reinforcing awareness and encouraging collective action toward our zero accident goal.

In 2020, ASE Kaohsiung established a contractor safety management framework that incorporates an accountability policy for specific functions, safety certification requirement for supervisors and personnel, reviews and follow-ups with third party contractors and end-of-work safety meetings. In 2023, we require contractors to adopt ISO 45001 OHSMS and e-inspection tools while strengthening two-way communication to enhance information sharing and management efficiency. In 2024, we incorporated AI technology to aid risk assessments and strengthen the control of high-risk operations, and established a contractor tiered evaluation system to continuously improve the effectiveness of safety governance. In 2025, we invited representatives from government OHS agencies and 165 contractors to attend the official launch of the Contractor Safety Orange Book. The event demonstrated our commitment to improving engineering safety standards and partner collaboration. Going forward, we will continue to advance contractor safety management by leveraging smart technologies, AI-enabled risk detection and early warning systems, and active participation across our workforce to foster a safe, stable, and sustainable operating environment.

