

SUSTAINABLE GOVERNANCE

2.1 Organization and Structure

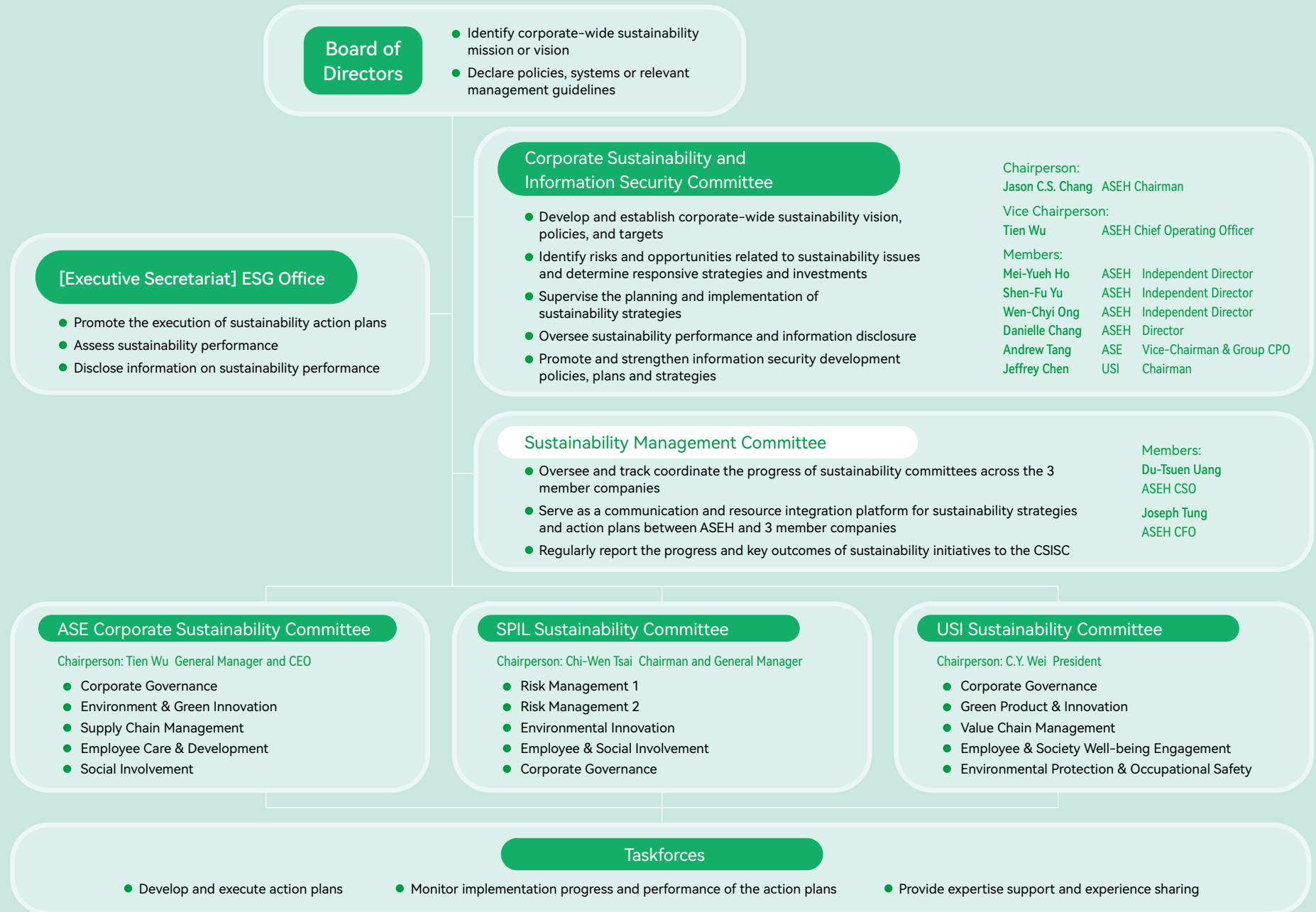
The Corporate Sustainability and Information Security Committee, (CSISC) was formed by the company to serve as the highest level of authority in the planning and supervision of sustainability strategies, and facilitate the management of sustainability policies and goals for all 3 member companies. The CSISC¹ comprises ASEH's directors and is headed by the chairman to oversee its performance. While the management continues to set the company on a growth trajectory, it remains equally focused on creating positive social and environmental impacts. The CSISC provides a status report to the Board of Directors at least once a year on (1) policy guidelines and organizational structure, (2) sustainability management and (3) policies, goals, and future plans of major sustainability topics. The regular reporting allows the Board of Directors to provide advice as well as review implementation outcomes.

The ASEH Sustainability Management Committee was established under the CSISC as a platform for information alignment and integration between ASEH and its 3 member companies. The committee includes ASEH's Chief Sustainability Officer and Chief Financial Officer, and is responsible for overseeing and tracking the execution of sustainability strategies across the member companies. It is also required to report the progress and key outcomes of sustainability initiatives on a regular basis to the CSISC, ensuring the effective execution of sustainability management systems and objectives.

The ESG Office serves as the executive secretariat of the CSISC and supports the integration of site resources and expertise across all 3 member companies to formulate top-down and horizontal execution strategies. At the same time, a Corporate Sustainability Committee with multiple taskforces is established at each member company. The committee, headed by a senior level executive, is tasked with identifying key issues for discussion, annual presentation of progress and results, and reviewing the progress of meeting various short, medium and long-term sustainability objectives.

At the 2025 CSISC annual meeting, short, medium and long-term goals were formulated to help the company better respond to the evolving global industry landscape and developments in sustainability trends. For more information, please refer to the relevant chapters.

¹ For further details on the CSISC's Sustainability Expertise and Competencies, and Operations, please refer to the company's website at <https://www.aseglobal.com/csr/sustainability-governance/csr-organization-structure/>



2025 Key Sustainability Projects

Dimensions	2025 Key Projects	Partners	Positive Changes
Environmental 	Net Zero Emission	- Government Agencies - External Consultants	- Structural transformation of energy and lower operational risks - Mitigation of extreme climate change
	Climate and Natural Environment Assessment	External Consultants	- Strengthening global climate risk management - Responding to stakeholders' concerns
	Circular Economy within Our Value Chain	- Educational and Research Institutions - Suppliers	- Waste recycling and reusing - Increasing energy resource circularity and eco-efficiency
	Expanding the Scope of Implementation of Innovative Technologies	- External Consultants - Customers - Educational and Research Institutions	Improving the positive impact of value chain activities
Social 	ASEH Guardians of the Seas Project	- Government Agencies - External Professional Institutions - Non-profit Organizations	- Cleaning the coast and marine environment - Conservation of marine ecology and biodiversity
	Sustainable Kaohsiung: Youth Entrepreneurship Challenge	- Government Agencies - Educational and Research Institutions - Non-profit Organizations	- Creating a startup-friendly environment and promoting industry innovation - Development of green technology solutions for a more resilient and sustainable supply chain
	Assistance Program for Disadvantaged Students	Educational and Research Institutions	- Improving educational environment - Enhancing learning opportunities and motivating them disadvantaged students
	Employee Engagement Survey	External Consultants	- Strengthening talent attraction, retention, and cultivation - Enhancing employees' approval ratings and corporate goal alignment
	Systems for Key Talent Retention	NA	Strengthen talent attraction and retention
Governance 	ASEH Supplier Sustainability Awards	- External Consultants - Auditing Organizations - Suppliers - External Experts and Scholars	Promoting sustainable collaboration and cultivating sustainable suppliers
	Supplier Guidance on Carbon Inventory	- External Consultants - Auditing Organizations - Suppliers	Developing supplier capabilities to conduct carbon inventory
	Conflict Minerals Management	- External Auditing Organizations - Competent Authorities	Implementing responsible raw material procurement
	Corporate Governance Evaluation System	Competent Authorities	Enhancement of corporate governance mechanisms and sustainability development
	Information Security Management	- Competent Authorities - Independent Consultants and Institutions - Suppliers	- Enhancing cybersecurity - Minimizing operating risks
	Performance Evaluations for the Board of Directors and Its Subordinate Functional Committees	Competent Authorities	Enhancing the functions of the Board of Directors
	Implementation of IFRS Sustainability Disclosure Standards	- External Consultants - Competent Authorities	- Alignment with international disclosure standards - Institutionalized sustainability information management - Development of a cross-functional sustainability governance framework

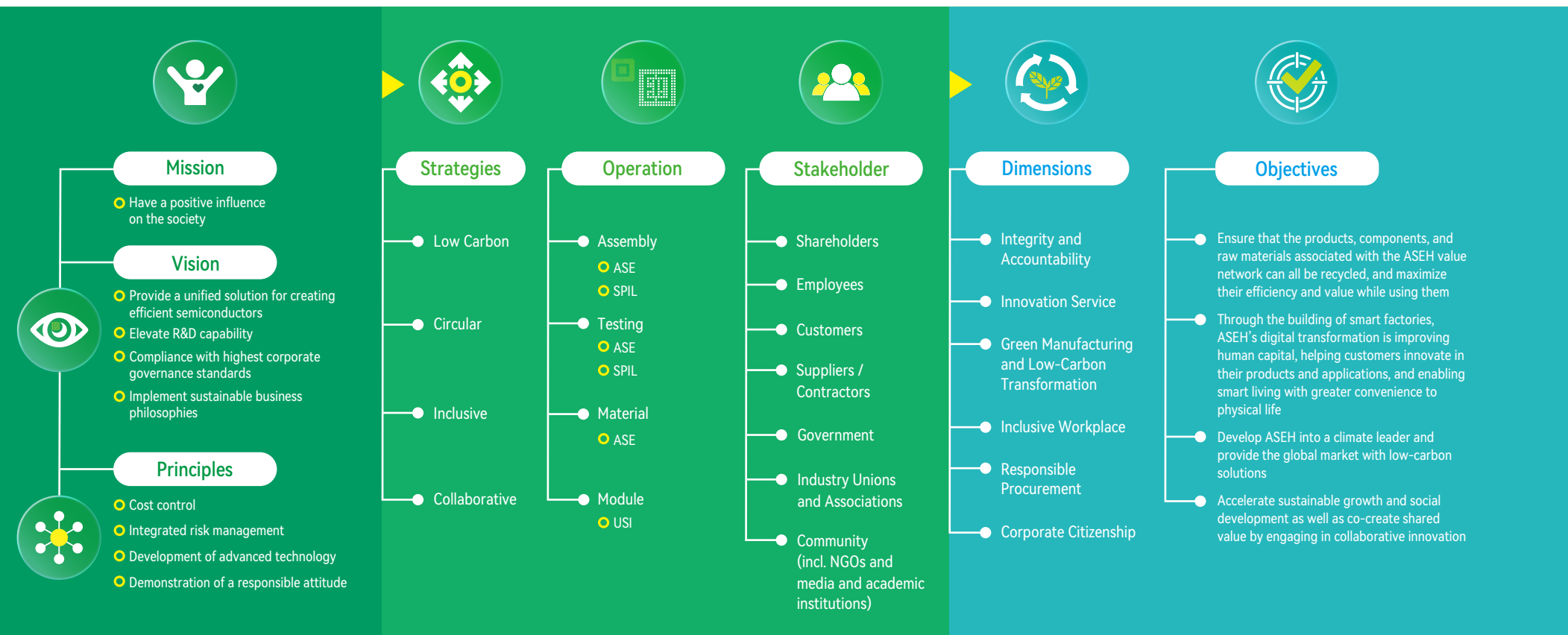
Sustainable Management Framework

We have established our sustainable management framework in accordance with our Sustainable Development Best Practice Principles and Corporate Sustainability and Citizenship Policy. We have also identified sustainable development opportunities through risk identification and close collaboration with our partners and stakeholders. ASEH works with external parties to implement its goals and targets in sustainable development, strengthen the company's business decision-making process, and create a sustainable business model.

ASEH Sustainable Management Framework

Sustainable Development Best Practice Principles

Corporate Sustainability and Citizenship Policy



Enriching and Promoting Sustainable Culture

Sustainability is integral to corporate culture and drives broad transformation in companies. At ASEH, we continue to rigorously fulfil our corporate social responsibilities in tandem with maintaining our competitive edge. We have developed a diverse range of programs to ensure that sustainability is firmly ensconced at the core of ASEH's corporate DNA. To that end, we aim to extend the culture from our employees to external stakeholders, further demonstrating the company's intangible value. Our resolute focus on surpassing ourselves and giving back to society has allowed us to achieve corporate social responsibility and build an inclusive society. Together with the integration of resources from all disciplines, the company is on track to creating positive social impacts.



USI Sustainability Committee Annual Meeting and Forum



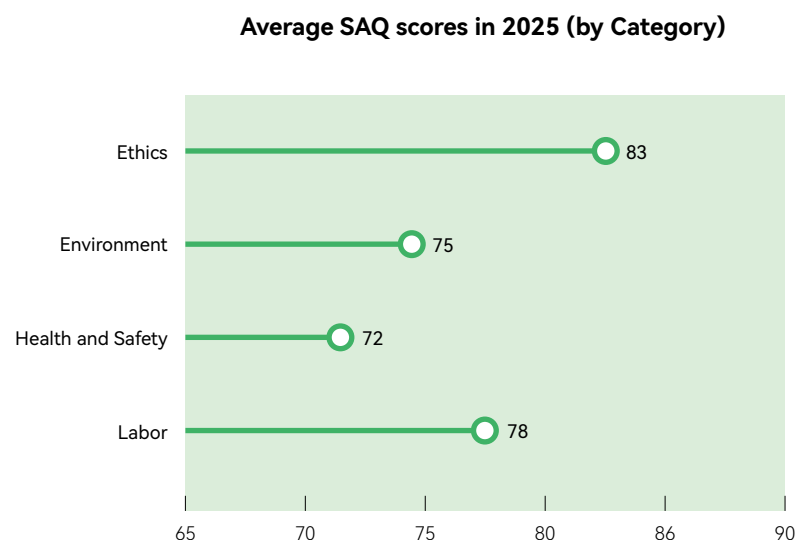
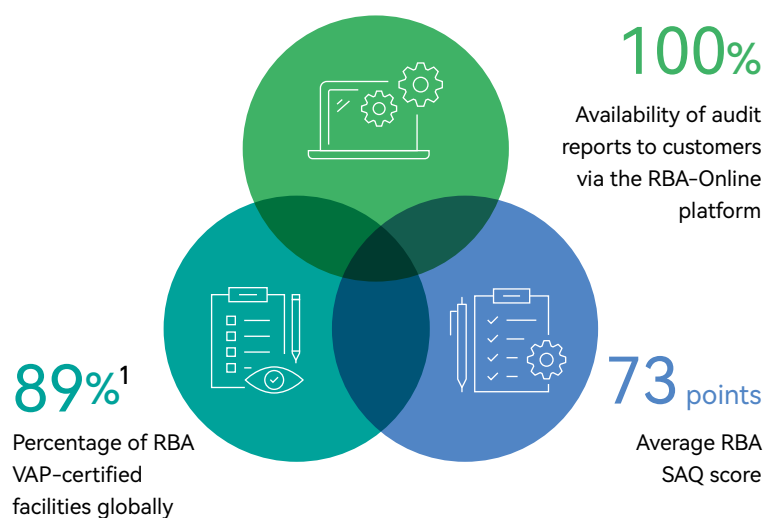
ASE CSC Annual Meeting



SPIL Sustainability Committee Annual Forum

As a global leader in semiconductor packaging and testing services, and a major integrator of systems and core technologies, ASEH is deeply committed to providing a safe and healthy working environment for our employees and supply chain partners, ensuring that they are treated with respect and dignity. We are also committed to environmental protection and upholding business ethics and principles of integrity. We are an active member of the Responsible Business Alliance (RBA), an industry coalition dedicated to responsible business conduct in global supply chains. Annually, we direct all global facilities of our three key subsidiary companies to complete the RBA Self-Assessment Questionnaire (SAQ). The assessment allows us to review our management systems, implementation status and potential risks across four key dimensions – labor, health and safety, environment, and ethics, strengthening risk management and refining performance.

Since 2017, it is mandatory for all our facilities worldwide to complete the RBA Validated Audit Program (VAP). Conducted by independent third-parties, the program offers a comprehensive review of our facilities' management systems, execution and performance in the areas of labor, environment, health and safety, and ethics. It is an effective tool for our facilities to identify opportunities for improvement, refine management mechanisms, and mitigate operational risks and human rights impacts. Our global manufacturing facilities are located across Taiwan, Mainland China, Japan, South Korea, Singapore, Malaysia, the Philippines, Vietnam, the United States and Mexico. To date, 25 of our facilities have completed the RBA VAP. In addition to making the full audit reports available to customers via the "RBA-Online" platform, we also publicly disclose the overall implementation status and results in our Sustainability Report. We will continuously demonstrate transparency in information disclosure as well as corporate governance by keeping stakeholders informed of the status and improvement efforts to fulfill RBA requirements.

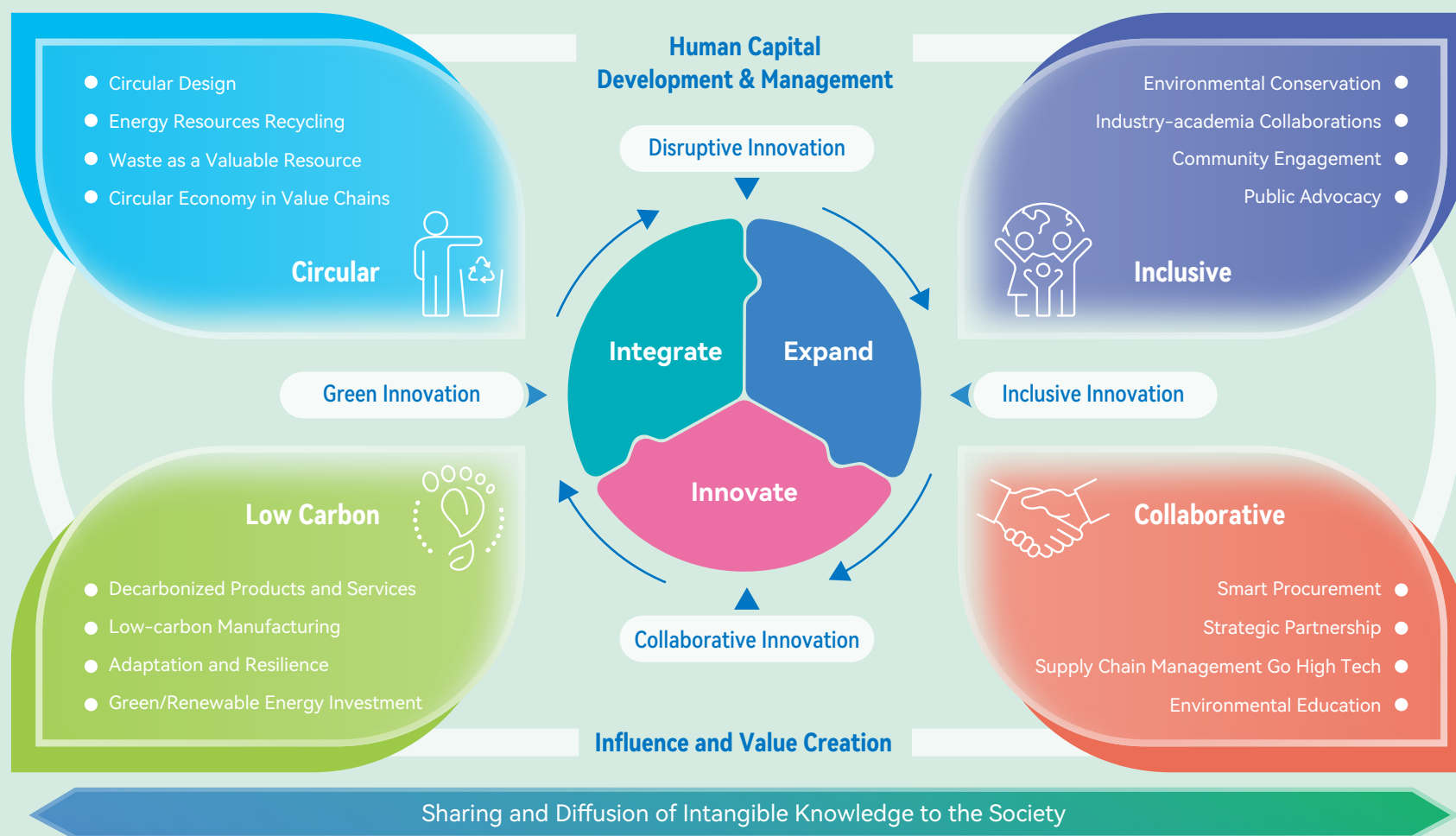


¹ ASE Shanghai (Material), ASE Korea(Cheonan) and ASE Philippines do not complete RBA VAP

2.2 Sustainability Strategies

At ASEH, we advance our sustainability strategy based on a framework of four key pillars: Low Carbon, Circular, Inclusive and Collaborative. The framework shapes our ability to identify opportunities and growth drivers while addressing global climate challenges, uncertainties and supply risks related to energy, water, raw materials and other resources. It also demonstrates our commitment to creating sustainable value and extending our strategic influence by strengthening stakeholder communication and social impact.

In response to the growing demand for sustainability disclosures on a global basis, we have duly adopted the FSC's IFRS S1/S2 sustainability disclosure standards in our approach to the planning, execution and reporting of risks and opportunities. From 2027, we will also introduce a dedicated section for sustainability disclosures in our annual report to enhance financial and sustainability reporting.



Sustainability Vision

In our annual CSISC Meeting, we review the achievement rates of our sustainability goals, and disclose the progress toward goals and the status of projects, providing visibility to employees, partners, customers and the general public. We established our long-term sustainability targets for 2035 based on major sustainability topics and their relative importance to our business operations. These targets serve to strengthen the correlation between the SDGs and our sustainability strategies, leading to the ultimate fulfillment of ASEH's commitment to corporate social responsibility.

Strategic Approaches and Targets

Dimensions	Key Issues	Business Impact on ASEH	Strategic Approach	2025 Progress/Status	2026 Target	2035 Target
Integrity and Accountability	Regulatory Compliance	Ensuring corporate compliance with all applicable laws is an important aspect of sustainability management. Operational and financial risks can be mitigated through a robust system of preventive measures.	Strengthening and continuously implementing regulatory compliance management mechanisms: Enhancing regulatory identification and management processes to ensure lawful and compliant execution. Strengthening regulatory training programs to reinforce employees' compliance awareness.	Establishing a regulatory compliance management platform to continuously strengthen compliance communication channels with subsidiaries, regulatory integration and identification compliance monitoring, and other related compliance management mechanisms. Improving the efficiency in training and reinforcing compliance awareness to fulfill the core values of corporate compliance through systematic compliance education.	• Achieve a 100% identification rate of important regulatory changes related to company operations. • Achieve a 100% completion rate for regulatory compliance training courses.	• Enhancing the efficiency of compliance management through education and training, regulatory identification, compliance audits, and whistleblowing mechanisms, combined with the introduction of shared compliance resources.
	Business Ethics	Establishing norms of business conduct and ethics, and creating an honest and responsible culture are key to our long-term business success.	Implement business conduct and ethics-related policies and regulations: Continue to promote education and training, commit to comply with ethical standards in all ASEH business activities, and ensure the effectiveness of reporting systems by audit.	• Employee training coverage: 100%	• Employee training coverage: 100%	• Employee training coverage: 100%
	Information Security Management	Ensure the confidentiality, integrity and reliability of the company's information and compliance with relevant laws and regulations in order to further gain customers' trust, elevate the company's competitive advantage and maintain the stability of sustainable business operations.	Enhance information security governance: Identify internal and external information security management risks, prevent or mitigate the business impact of information security incidents, provide regular employee education and training, and raise employee awareness to improve the security of business operations.	• Major information security incidents: 0 • NIST CSF information security maturity assessment coverage rate: 100% • Percentage of employees receiving information security education and training: 100%	• Major information security incidents: 0 • NIST CSF information security maturity assessment coverage rate: 100% • Percentage of employees receiving information security education and training: 100%	• Major information security incidents: 0 • NIST CSF information security maturity assessment coverage rate: 100% • Percentage of employees receiving information security education and training: 100%



Dimensions	Key Issues	Business Impact on ASEH	Strategic Approach	2025 Progress/Status	2026 Target	2035 Target
Innovation Service	Innovation Management	Continuous technology innovation enhances cost, resource, energy and supply chain efficiencies. At the same time, business model innovation across the value chain strengthens our core competitiveness and opens up new and unexplored market opportunities.	- Set up a patent reward program to encourage patent applications, that will strengthen the company's operations and IP portfolio - Establish patent applications as the Key Performance Indicator of the Annual Objective Deployment (AOD)	11,006 patents granted¹	8,568 patents granted¹	11,000 patents granted¹
	Sustainable Manufacturing	Sustainable Manufacturing provide customers with sustainable products of higher value and gain customers' trust and boost its image and reputation while minimizing the negative impacts and risks to the environment and improving eco-efficiency.	We conducted environmental impact analysis of product life cycles. In addition, we have established databases and incorporated simulation algorithms for product research and development to increase product value while elevating ecological efficiency.	Scope of product Life Cycle Assessment (LCA): 54.3%	Scope of product Life Cycle Assessment (LCA) : >50%	Scope of product Life Cycle Assessment (LCA) : >60%
	Customer Relationship Management	Improve our customers' satisfaction and loyalty, thereby increasing our profit and core competitiveness.	Continuously enhance customer communication: Providing diverse communications channels to enable instant interaction and communication with customers; enhance information security management to ensure the confidentiality and integrity of customer proprietary information.	Customer satisfaction: 94%	Customer satisfaction: 90%	Customer satisfaction: 90%
Green Manufacturing and Low-carbon Transformation ²	Energy Management	Use of low carbon and diverse energy sources and smart energy management will increase energy efficiency, reduce GHG emissions, and lower operational risks.	- Increase the use of clean/renewable energy Continue to improve energy management: Establish standardized management systems through ISO 50001 to improve energy efficiency, and build smart energy management systems to facilitate precise control and lower standby mode energy consumption	- Adopting an energy saving plan to decrease annual power consumption by more than 4.7% - Renewable energy ratio: 23% - ISO 50001 coverage in manufacturing facilities: 85.7%	- Adopting an energy saving plan to decrease annual power consumption by more than 2% - Renewable energy ratio: 27% - ISO 50001 coverage in manufacturing facilities: 100%	- Adopting an energy saving plan to decrease annual power consumption by more than 2% - Renewable energy ratio: 57% - ISO 50001 coverage in manufacturing facilities: 100%

¹ The number of approved patents includes the number of abandoned patents and expired patents

² All intensity targets are calculated based on revenue

Dimensions	Key Issues	Business Impact on ASEH	Strategic Approach	2025 Progress/Status	2026 Target	2035 Target
Green Manufacturing and Low-carbon Transformation	Climate Strategy	As the company continues its growth trajectory, we become increasingly energy-dependent while the pressure to accelerate renewable energy transition from customers, government and stakeholders intensifies in proportion.	Reduce GHG emissions & provide green manufacturing services: - Green facilities (efficient building designs) - Efficient use of energy resources - Purchase and use of clean/ renewable energy and RECs Green product designs	- GHG emissions inventory coverage of the manufacturing facilities: 100% - Scope 1+2 (market-based) GHG intensity compared with 2015: 43.1% reduction Absolute GHG emissions - Scope 1+2 (market-based) compared with 2016: 10.2% increase - Scope 3 compared with 2020: 50%¹ reduction	- GHG emissions inventory coverage of the manufacturing facilities: 100% - Scope 1+2 (market-based) GHG intensity compared with 2015: 11% reduction Absolute GHG emissions - Scope 1+2 (market-based) compared with 2016: 42% increase - Scope 3 compared with 2020: 15% reduction	- GHG emissions inventory coverage of the manufacturing facilities: 100% - Scope 1+2 (market-based) GHG intensity compared with 2015: 20% reduction Absolute GHG emissions - Scope 1+2 (market-based) compared with 2016: 79.8% increase - Scope 3 compared with 2020: 46% reduction
	Water Resource Management	Efficient management and use of water resources to alleviate local water stress, increase corporate sustainable operation resilience and boost the company's competitive strength.	Establish a Sustainable Water Efficiency Management System: Establish a systematic management model based on ISO 46001, conduct water review and set management goals and indicators, use reduction, replacement or reuse methods to continuously optimize water efficiency, reduce operating costs and protect global water resources.	- Day(s) of production shutdown in Taiwan facilities due to phase 3 water rationing (30% volume reduction of water supply): 0 - Water use intensity compared with 2015: 46% reduction - Water Discharge Intensity compared with 2015: 56% reduction - Ultra-Pure Water Usage Intensity compared with 2015: 20% reduction - Process Water Recycling Rate: 79%	- Day(s) of production shutdown in Taiwan facilities due to phase 3 water rationing (30% volume reduction of water supply): 0 - Water use intensity compared with 2015: 38% reduction - Water Discharge Intensity compared with 2015: 42% reduction - Ultra-Pure Water Usage Intensity compared with 2015: 18% reduction - Process Water Recycling Rate: >71%	- Day(s) of production shutdown in Taiwan facilities due to phase 3 water rationing (30% volume reduction of water supply): 0 - Water use intensity compared with 2015: 57% reduction - Water Discharge Intensity compared with 2015: 62% reduction - Ultra-Pure Water Usage Intensity compared with 2015: 29% reduction - Process Water Recycling Rate: >80%
	Waste and Circular	Improving material utilization rate to reduce waste production and lessen the environmental impact of the company's operations.	Enhancing source reduction in waste management: Identify recyclable raw materials and moving towards minimizing waste through a circular model.	- General waste recycling rate: >98% - Hazardous waste recycling rate: achieve 84% - Hazardous-waste intensity compared with 2015: 52% reduction	- General waste recycling rate: > 90% - Hazardous waste recycling rate: achieve 80% - Hazardous-waste intensity compared with 2015: 45% reduction	- General waste recycling rate: > 93% - Hazardous waste recycling rate: achieve 80% - Hazardous-waste intensity compared with 2015: 66% reduction
	Biodiversity	Potential impacts and dependencies of operational sites and upstream supply chain on the natural environment are identified to establish environmental management and mitigation measures. These actions help to reduce ecological impacts from operations while strengthening long-term resilience and risk management	Energy conservation, carbon reduction, water resource management, pollution prevention and control, waste reduction, chemical management and other measures continue to be implemented across our operations to minimize any negative environmental impacts and maintain ecosystem stability and resilience.	Scope of coverage across our manufacturing facilities for the identification and evaluation of biodiversity risks: 100%	Scope of coverage across our manufacturing facilities for the identification and evaluation of biodiversity risks: 100%	Scope of coverage across our manufacturing facilities for the identification and evaluation of biodiversity risks: 100%

¹ IC manufacturing and OSAT (outsourced semiconductor assembly and test) companies provide intermediate products and services that are not directly consumed by end-users. The use and disposal of the final products is also typically not related to our business operations. These are the factors highlighted by the SEMI SCC taskforce in their 'Scope 3 Category 11 GHG Assessment' report together with a recommendation that category 11 can be reasonably excluded for semiconductor manufacturing companies. If Scope 3 emissions for Categories 11 and 12 are estimated indirectly, total Scope 3 emissions in 2025 would represent a 95.2% decrease compared with the 2020. For information on the Scope 3 Category 11 GHG Assessment, please refer to the SEMI official website at <https://discover.semi.org/scope-3-category-11-ghg-assessment-download-form.html>



Dimensions	Key Issues	Business Impact on ASEH	Strategic Approach	2025 Progress/Status	2026 Target	2035 Target
Inclusive Workplace	Talent Attraction and Retention	Positive labor relations can promote organizational harmony, increase employee identification with the company, support the company's global competitiveness, and its competitive advantages.	Implement employee engagement survey and feedback mechanisms: Besides encouraging employees to be proactive in company activities, we understand employees' opinions by using employee engagement surveys, and offer competitive compensation and benefit programs.	- Deployment of employee engagement survey in 2025: - Result of employee engagement survey: 80% - Employee coverage: 97.7% - Overall turnover rate: 9.1%	- Deployment of employee engagement survey every 2 years: - Result of employee engagement survey: >75% - Employee coverage: >90% - Overall turnover rate: <15%	- Deployment of employee engagement survey every 2 years: - Result of employee engagement survey: >85% - Employee coverage: >95% - Overall turnover rate: <12.5%
	Talent Development	Good training and development programs help attract and retain talents, and create a pleasant working environment, thereby increasing corporate productivity and innovation, and supporting the company's requirements and capabilities for long-term business growth.	Enhance talent development and training effectiveness: Provide challenging and valuable career development opportunities for employees by offering better training plans and promotion opportunities within the company.	- Percentage of management vacancies filled through internal promotion: 68.2% - Rate of Open Positions Filled by Internal Candidates: 53.2%	- Percentage of management vacancies filled through internal promotion: >75% - Rate of Open Positions Filled by Internal Candidates: >50%	- Percentage of management vacancies filled through internal promotion: >80% - Rate of Open Positions Filled by Internal Candidates: >55%
	Diversity and Inclusion	Establishing a diverse, equal, inclusive, and friendly workplace that respects the differences and uniqueness of employees to generate positive impacts on the company.	Building a diversified and open workplace: Promoting long-term plans for training and cultivating female managers and enhancing the technology competence of female employees as well as their knowledge in science, technology, engineering, and mathematics (STEM). Establishing a diversified, equal, inclusive, and friendly workplace that respects employees' uniqueness and differences.	- Female Employee in top Management Positions: 18.2% - Female Employee in STEM Positions: 18.5%	- Female Employee in top Management Positions: >15% - Female Employee in STEM-related Positions: >17.5%	- Female Employee in top Management Positions: >23% - Female Employee in STEM-related Positions: >20%
	Human Rights Management	Upholding the fundamental rights of employees as well as creating an environment that protects human rights are critical elements driving corporate sustainability.	Upholding the principals outlined in international human rights conventions and the Responsible Business Alliance Code of Conduct ("RBA") on human rights protection. We are committed to implementing comprehensive policies, including but not limited to: the prohibition of forced labor; protection of young workers; prevention of discrimination, harassment, and inhumane treatment; respect for freedom of association and collective bargaining; safeguarding workers' health and safety; respect for privacy rights; complying with working hour guidelines and providing appropriate wages and benefits.	Complying with international standards, and the laws and regulations of the locations where the company operates, enhancing the human rights policies and management frameworks to strengthen compliance, and integrating regular audits to ensure the protection of human rights.	- Complete the enhancement of the human rights due diligence mechanism. - Achieve a 100% completion rate for human rights protection training courses.	- Continuous enhancement of management mechanisms in accordance with international human rights and RBA standards. - Ensuring human rights protection through the establishment of awareness training, due diligence and related mechanisms.



Dimensions	Key Issues	Business Impact on ASEH	Strategic Approach	2025 Progress/Status	2026 Target	2035 Target
Inclusive Workplace	Occupational Health and Safety	Having an advanced and proactive health and safety management system is conducive to reducing absenteeism and improving productivity and quality	Continuously improve health and safety management system: Make all reasonable efforts to prevent accidents and promote the physical and mental health of employees by shaping a corporate safety culture where the safety and health of all employees are safeguarded.	- Disabling Frequency Rate (F.R.): 0.67 - Disabling Severity Rate (S.R.): 20.6 - Major injury: 0 case - Occupational disease: 12 case - Employee absenteeism rate: 1.7%	- Disabling Frequency Rate (F.R.): <0.5 - Disabling Severity Rate (S.R.): <9 - Major injury: 0 case - Occupational disease: 0 case - Employee absenteeism rate: <2.3%	- Disabling Frequency Rate (F.R.): <0.5 - Disabling Severity Rate (S.R.): <9 - Major injury: 0 case - Occupational disease 0 case - Employee absenteeism rate: <2.3%
Responsible Procurement	Sustainable Supply Chain	Establishing a sustainable supply chain is a win-win strategy that strengthens the protection of our suppliers' employees and assets, and increases competitiveness.	Ensure supply chain's sustainable development: Establish partnerships with our suppliers to ensure that they have their own sustainable development plans, which include providing a safe working environment, treating employees with respect and dignity, and maintaining ethical standards and environmental responsibility.	- Completion of sustainability risk survey: 85% for all Tier-1 suppliers 46¹% for non Tier-1 suppliers - Completion of sustainability on-site assessment conducted: 221 Tier-1 suppliers	- Completion of sustainability risk survey: 100% for all Tier-1 suppliers - Over 50% for non Tier-1 suppliers - Completion of sustainability on-site assessment conducted: 120 Tier-1 suppliers	- Completion of sustainability risk survey: 100% for all Tier-1 suppliers - Over 50% for non Tier-1 suppliers - Completion of sustainability on-site assessment conducted: 200 Tier-1 suppliers
Corporate Citizenship	Social Involvement	Active community development through strategic charitable and educational programs, and social work helps to build positive and constructive relationships at the local level, attracting responsible investment capital, and strengthening our social license to operate.	Social involvement strategies: Environmental Conservation, Industry-academia Collaborations, Community Engagement and Public Advocacy.	8 industry-academia collaboration projects on environmental technology - LED light tubes installed at 22 schools - Number of trees planted: 29,172 432 students attending semiconductor courses 266 disadvantaged students in the community attending after school program 45 innovative industry-academia collaboration projects 4 legal initiatives for issues related to the semiconductor industry and sustainability	10 industry-academia collaboration projects on environmental technology - LED light tubes installed at 10 schools - Number of trees planted: 25,000 100 students attending semiconductor courses 100 disadvantaged students in the community attending after school program 30 innovative industry-academia collaboration projects 2 legal initiatives for issues related to the semiconductor industry and sustainability	- Over 220 industry-academia collaboration projects on environmental technology - LED light tubes installed at 280 schools - Number of trees planted: Over 616,000 - Organizing semiconductor courses for 4,300+ students 3,400+ disadvantaged students in the community attending after school program 820+ innovative industry-academia collaboration projects 60+ legal initiatives for issues related to the semiconductor industry and sustainability

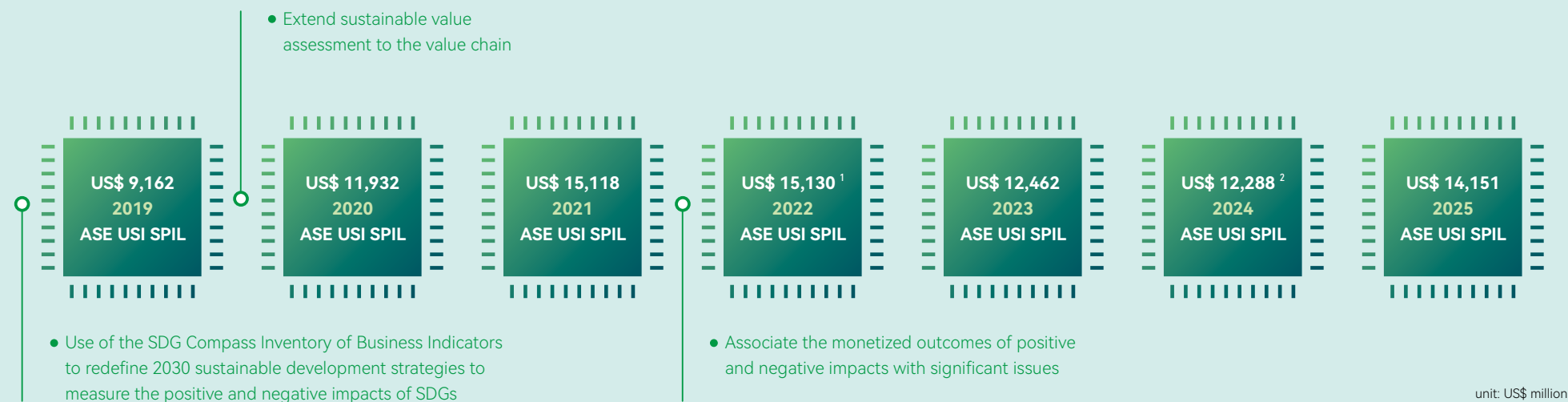
¹ by tier-1 procurement amount



2.3 UN Sustainable Development Goals and Sustainable Values Assessment

ASEH is building upon its technology leadership to steer the semiconductor industry towards greater sustainability. Since 2017, we have adopted the Total Impact Measurement and Management (TIMM) framework and Social Return on Investment (SROI) analysis to assess the social impacts and operational risks of the company's business activities using monetary valuation tools. In 2018, we began referencing the United Nation's "Integrating the SDGs into Corporate Reporting: A Practical Guide" to map out sustainable development goals (SDG) and sub-targets that need to be actively addressed. In 2019, we used the SDG Compass Inventory of Business Indicators to examine the positive and negative impacts of our four major SDGs and the outcomes of our actions. In 2020, we further applied sustainable value assessment used internally to the value chain so as to understand and analyze the impact of value chain activities on the environment and society. In 2022, we associate the monetized outcomes of positive and negative impacts with significant issues. This information will then be provided to the CSISC to serve as references for the performing of weighing and comparisons in the value creation decision-making process. By examining and analyzing the sustainability outcomes of actions by ASEH subsidiaries, we have been able to develop action plans and policies for improvements and reduce the impact of potential risks. As such, we are able to fulfill our vision of promoting the United Nations' 2030 SDGs via our own core competencies.

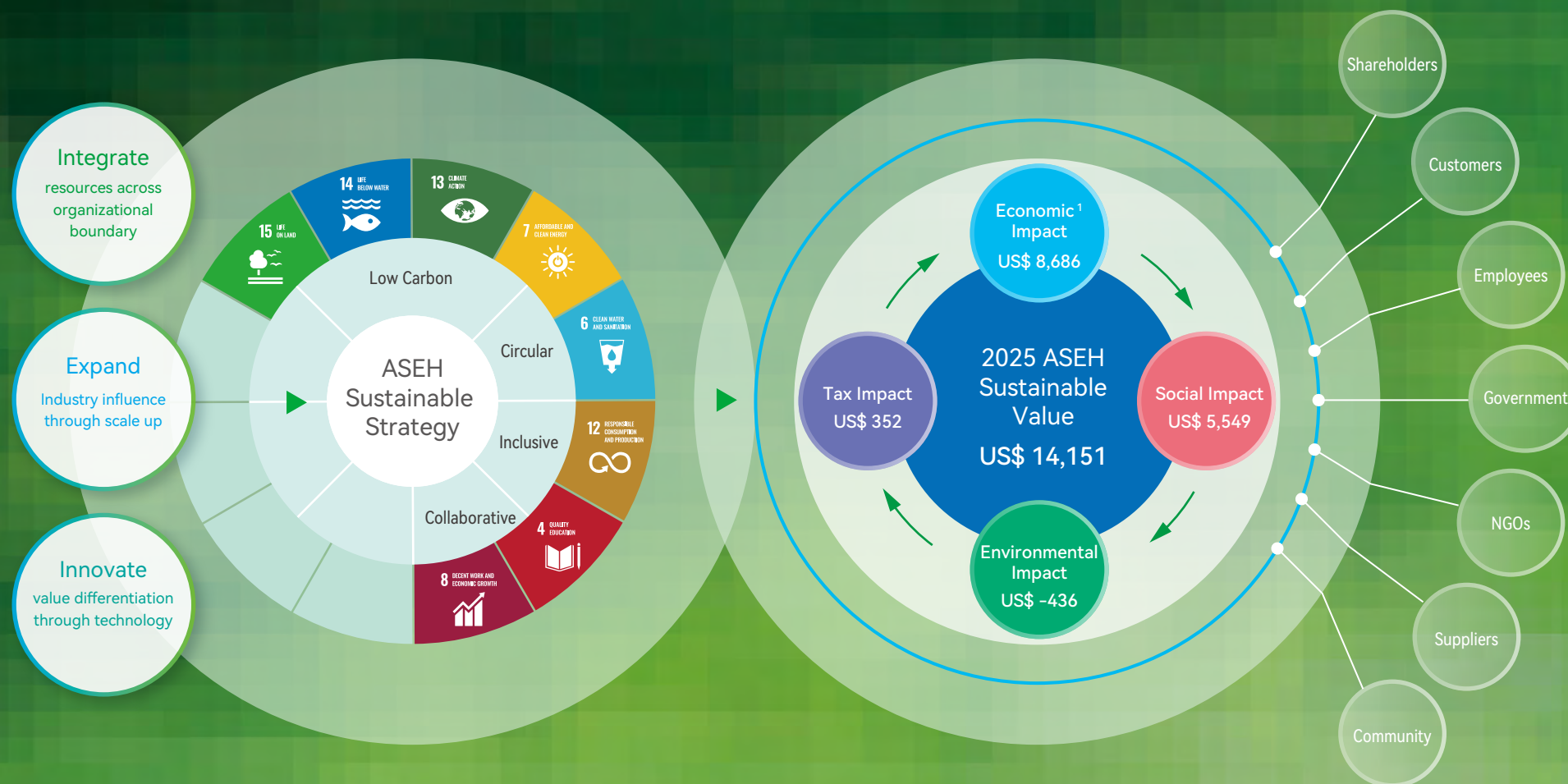
Major ASEH Valuation Milestones



¹ Due to changes in the assessment basis of environmental indicators, the impact value for the year 2022 had been recalculated to facilitate comparison between the two years

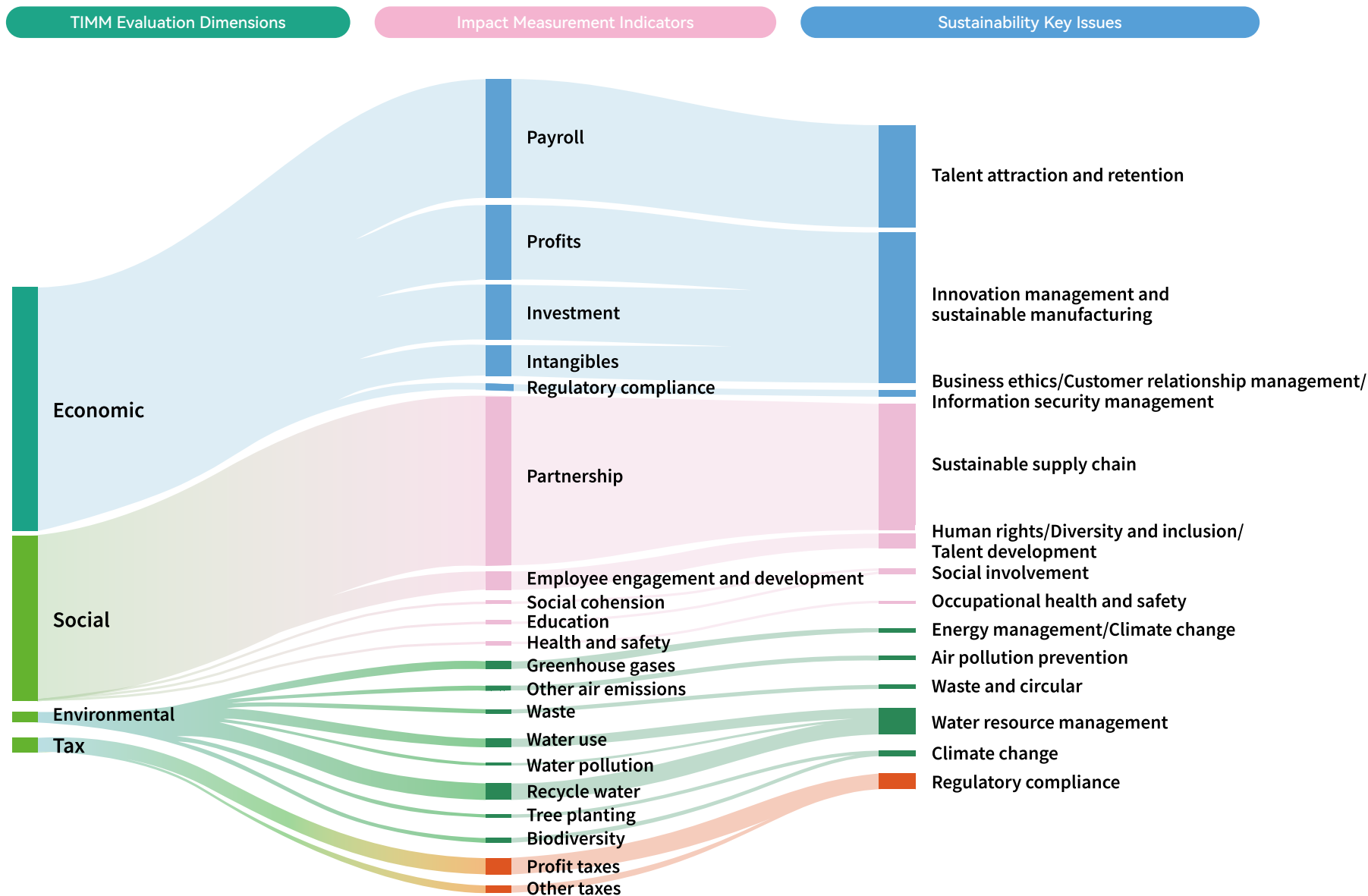
² Due to changes in the assessment basis of social indicators, the impact value for the year 2024 had been recalculated to facilitate comparison between the two years

ASEH Valuation Model



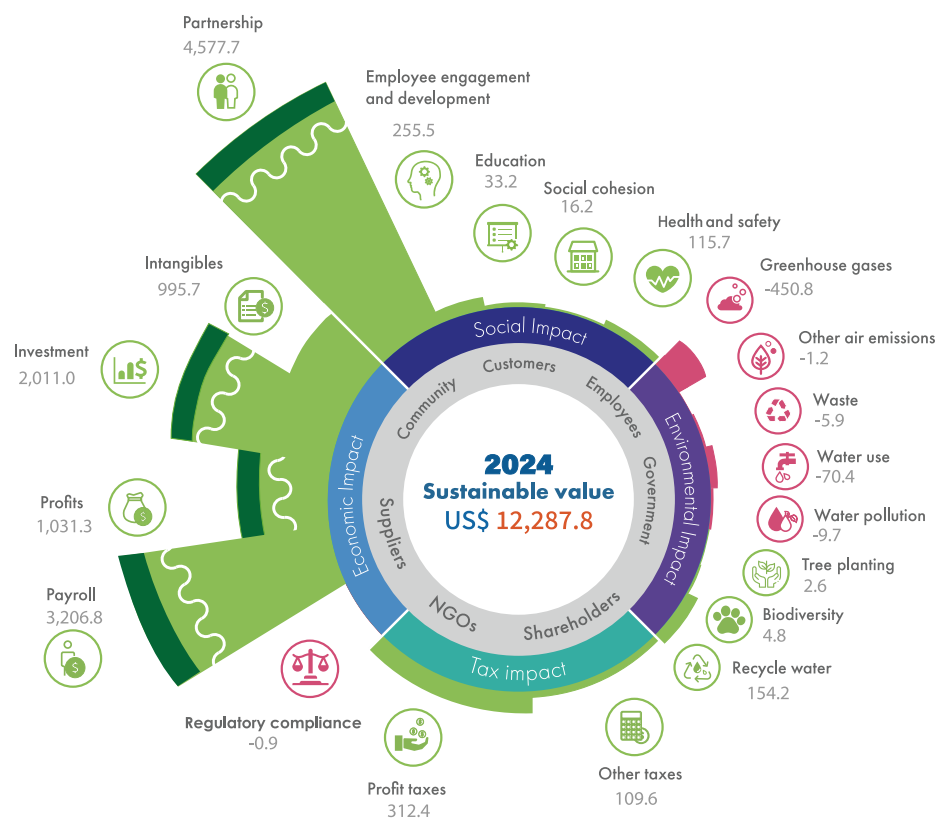
¹ For further details on financial information, please refer to our 2025 Form 20-F

The relationship diagram of ASEH value impact and significant issue



Contributions to Global SDGs

We adopted sustainability management measures for prioritized SDGs to generate more positive impacts and contributions. In 2025, our business activities help boost GDP and local economies while at the same time, our business returns are invested into employee benefits, social welfare, renewable energy and biodiversity to give back to society, therefore, can result in positive impact on the SDGs of Decent Work and Economic Growth, Quality Education, Responsible Consumption and Production, Life below Water and Life on Land in terms of sustainable management. Demands on environmental resources in our business operations can result in negative impacts on the SDGs of Affordable and Clean Energy, Climate Action, and Clean Water and Sanitation. We have therefore committed ourselves to mitigating these impacts by focusing on sustainability programs through our Low Carbon and Circular strategies. In 2025, we are refining our goals for 2035 based on our four major sustainability strategies, so as to fulfill our commitment toward realizing these SDGs.



unit: US\$ million



unit: US\$ million

¹ Please refer to our 2025 Form 20-F

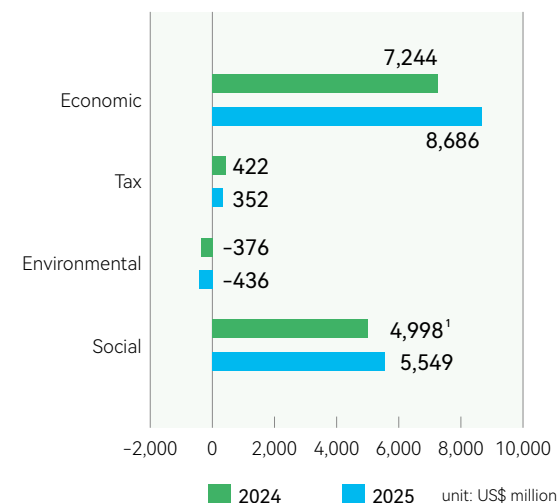
Sustainability Value and Impacts

ASEH adopted the TIMM framework for sustainability valuation to quantify the sustainable value of the company's impacts in the economic, tax, environmental and social dimensions. In 2025, ASEH generated US\$14,151million worth of sustainable value for stakeholders.

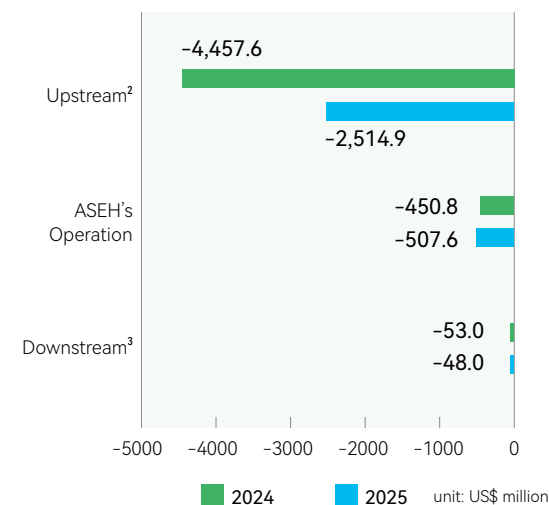
Economic and tax dimensions: In 2025, ASEH's overall economic value increased by approximately 20% compared to 2024, primarily driven by growth in the value generated from wages and benefits, profits, investments, and intangible assets. In response to the growing demand for advanced packaging and testing services, ASEH continued to expand its workforce and enhance performance-linked compensation, including salaries, bonuses, and employee profit sharing, resulting in an approximately 17% increase in the value generated from the "wages and benefits" indicator. Meanwhile, benefiting from optimized product mix and improved equipment capacity utilization, the Company's profitability continued to improve, contributing to an approximately 27% growth in the value generated from the "profits" indicator. In addition, ASEH continued to invest in facility infrastructure, manufacturing equipment and R&D activities, driving approximately 21% and 17% growth in the value generated from "investments" and "intangible assets," respectively. These factors collectively contributed to the overall improvement in economic value performance. On the tax front, ASEH's overall tax value decreased by approximately 17% in 2025 compared to 2024, mainly due to higher profit tax payments in 2024 resulting from taxes paid on the disposal of subsidiaries in China.

Environmental dimension: The two primary sources of environmental impact in our operations are water consumption during the production process and greenhouse gas emissions resulting from electricity usage. In 2025, renewable energy accounted for 23% of our total electricity consumption. ASEH adopted a strategic approach of reduction, reuse, and recycling water resources while continuing to invest in water recycling systems across our facilities to reduce the environmental impact of water withdrawal and enhance economic efficiency. Due to increased water demand in Taiwan and China operations, as well as higher pollutant emissions, including total chromium and hexavalent chromium, from wastewater discharge, in 2025, water consumption and wastewater pollution increased by 16% compared to the previous year. Similarly, the overall environmental impact of our operations increased by 13% compared to 2024, driven by expanded reporting boundaries and business growth. To mitigate these impacts, we actively invested in environmental protection initiatives and fulfilled our green bond commitments by constructing green buildings for commercial use, establishing water recycling and wastewater treatment plants, and deploying real-time wastewater monitoring systems. ASEH also continued to promote material conservation and circularity to reduce environmental impact and improve human health. In parallel, the company has remained committed to ecological conservation efforts. As a result, the positive impact of our ecological initiatives increased by 29% compared to the previous year. We have also generated a 6% increase in positive environmental impacts year on year through our focus on water conservation and wastewater pollution mitigation. At ASEH, we are deeply committed to environmental protection and biodiversity conservation, ensuring the long term sustainability of our natural resources.

2024-2025 ASEH Sustainable Values



2024-2025 Greenhouse Gas Value Chain Outcomes



¹ Due to changes in the assessment basis of social indicators, the impact value for the year 2024 had been recalculated to facilitate comparison between the two years

² The significant decrease in our 2025 emissions compared with 2024 was primarily due to the reduction in the procurement volumes of goods and services

³ Starting in 2022, greenhouse gas emissions resulting from downstream investments in the value chain have also been included in our calculations



Social dimension: The total value of our overall social impact in 2025 increased by 11% compared to 2024, primarily due to the deepening of supplier partnerships. The value of our local procurement increased by approximately 10%, attributable to the positive overall growth in revenues (with the exception of our electronic manufacturing services, whose growth was affected by a shift in market focus). The impact value employee engagement and development increased by about 26% compared to 2024, attributable to the growth in employee headcount, employee engagement intensity and financial proxy values. The growth in employee headcount and the increase in health screening costs contributed to a spike in the company's health insurance financial proxy¹ burden, further compounded by the rise of wages across different countries. Although this has led to a 17% increase in the overall impact of health insurance and health screenings compared to 2024, it reflected our continued commitment to employee healthcare. On the other hand, the number of workplace injuries increased by approximately 40% this year. To address the increase in the negative impact of workplace injuries, we will strengthen occupational safety management and risk prevention measures. The company has also continued its investments in supporting vulnerable groups, arts and cultural sponsorships, and various social cohesion programs including after-school tutoring for disadvantaged students, charity concerts and local arts and culture activities. These efforts underscore our sustainability goals of social inclusion and community care, and have resulted in a 21% increase in the impact of social cohesion value compared to 2024.

¹ As the calculation is based on the average annual salary in each country, the corresponding impact value may fluctuate depending on changes in average salary levels

Environmental Impact

In 2025, ASEH's overall environmental impact of -US\$436million is mainly attributed to resource consumption and environmental emissions from its business activities. We are paying close attention to both energy and resource efficiencies across our facilities, implementing environmental programs to create positive impact and mitigate external environmental costs. The overall impact (negative and positive) has increased by 16% compared to -US\$376.4 million in 2024. The main contributing factors are industry impacts on annual operations and the increase in wastewater discharge. The value chain impact is primarily attributed to upstream activities, including the procurement of goods, services, and capital goods. Compared with 2024, the impacts associated with these categories decreased significantly. Moving forward, the company will continue to mitigate the impact of greenhouse gas emissions by adopting renewable energy, procuring low-carbon raw materials, and prioritizing suppliers with low-carbon operations. During 2025, we applied the SROI framework to quantify the impacts of our business operations and value chain activities on the environment based on SDG14 Life below Water and SDG15 Life on Land. ASEH remains committed to our low carbon mission and sustainability development, and will continuously expand the scope of our environment impact management.



Assessment of environmental impacts in 2025

Input	Output				External Impact																																																									
Driven by the growth of emerging semiconductor applications such as AI and electric vehicles, ASEH's 2025 revenue increased compared to 2024. We are increasing the rate of renewable energy use across our manufacturing operations in 9 regions: Taiwan, China, South Korea, Japan, Singapore, Malaysia, the United States, Mexico, and Vietnam. The energy resource demands for our manufacturing operations are as follows:	ASEH is committed to sustainable manufacturing by continuously increasing investments in ecological and environmental protection, while also developing energy management mechanisms and pollution control strategies. The company aims to reduce its impact on the environment through maximizing energy efficiency and increasing product values. The environmental impact of our operations in 2025 is as follows:				ASEH's overall environmental impact in 2025 amounted to -US\$436 million. Assessed external impacts include employee and public health, property damage, economic losses, biodiversity, ecosystem services, and natural capital gains and losses. The key SDGs affected by negative external impacts are SDG 6 Clean Water and Sanitation, SDG 7 Affordable and Clean Energy, SDG 12 Responsible Consumption and Production, SDG 13 Climate Action, SDG 14 Life Below Water, and SDG 15 Life on Land.																																																									
<table><tr><th>Resource Demand</th><th>2024</th><th>2025</th><th></th></tr><tr><td>Water resource consumption (megaliters)</td><td>21,886</td><td>23,334</td><td>↗</td></tr><tr><td>Non-renewables (MWh)</td><td>3,636,261</td><td>3,769,722</td><td>↗</td></tr><tr><td>Renewable energy (MWh)</td><td>824,291</td><td>1,125,289</td><td>↗</td></tr><tr><td>Circular resource investments (US\$ million)</td><td>37.3</td><td>65.29</td><td>↗</td></tr></table>	Resource Demand	2024	2025		Water resource consumption (megaliters)	21,886	23,334	↗	Non-renewables (MWh)	3,636,261	3,769,722	↗	Renewable energy (MWh)	824,291	1,125,289	↗	Circular resource investments (US\$ million)	37.3	65.29	↗	<table><tr><th colspan="2">Impact Items</th><th>2024</th><th>2025</th><th></th></tr><tr><td rowspan="3">Greenhouse gas emissions</td><td>Scope 1 emissions (tCO₂e)</td><td>72,269</td><td>93,265</td><td>↗</td></tr><tr><td>Scope 2 emissions (tCO₂e)</td><td>1,733,310</td><td>1,849,642</td><td>↗</td></tr><tr><td>Scope 3 emissions (tCO₂e)</td><td>18,066,064</td><td>9,810,299</td><td>↘</td></tr><tr><td>Air pollutant emissions</td><td>Volatile organic compound, sulfur oxide, nitrogen oxide and particulate matter emissions (tons)</td><td>205</td><td>215</td><td>↗</td></tr><tr><td rowspan="2">Waste disposal</td><td>Hazardous waste disposal (tons)</td><td>10,918</td><td>13,101</td><td>↗</td></tr><tr><td>Non-hazardous waste disposal (tons)</td><td>9,624</td><td>10,726</td><td>↗</td></tr><tr><td>Wastewater¹ discharge</td><td>Wastewater discharge (megaliters)</td><td>15,871</td><td>16,412</td><td>↗</td></tr></table>				Impact Items		2024	2025		Greenhouse gas emissions	Scope 1 emissions (tCO ₂ e)	72,269	93,265	↗	Scope 2 emissions (tCO ₂ e)	1,733,310	1,849,642	↗	Scope 3 emissions (tCO ₂ e)	18,066,064	9,810,299	↘	Air pollutant emissions	Volatile organic compound, sulfur oxide, nitrogen oxide and particulate matter emissions (tons)	205	215	↗	Waste disposal	Hazardous waste disposal (tons)	10,918	13,101	↗	Non-hazardous waste disposal (tons)	9,624	10,726	↗	Wastewater ¹ discharge	Wastewater discharge (megaliters)	15,871	16,412	↗	- The overall positive environmental impact totaled US\$172.2 million, representing a 7% decrease compared to 2024. The most significant increase was a 123% reduction in net positive benefits from water pollution mitigation. This was primarily driven by a sharp increase in chromium levels detected in wastewater, as chromium has a higher monetized environmental impact per kilogram compared to other pollutants. Consequently, the environmental benefits associated with recycled water increased. - The value of negative environmental impact amounted to US\$608.1 million, a 13% increase compared to 2024. This was mainly driven by an increase in wastewater discharge. We will continue to reduce greenhouse gas emissions, waste, and water pollution through green manufacturing processes, contributing positively to SDG 6, SDG 12, and SDG 13. - We have been actively stepping up biodiversity-related activities this year, including marine and terrestrial conservation efforts such as the conservation and restoration of the Chinese box turtle, the Huangjian Creek ecological restoration project, and various afforestation programs. More than 360,000 trees have also been planted over the years. These habitat and species protection initiatives have generated a positive ecological impact valued at US\$9.4 million. - The monetized value of the indirect environmental impact from value chain greenhouse gas emissions totaled approximately US\$-2,562.8 million, a 43% decrease compared to 2024. This was primarily due to decreases in the procurement of goods, services, and capital goods, alongside upstream transportation and distribution. Moving forward, ASEH will prioritize the procurement of low-carbon raw materials and equipment, the construction of low-carbon facilities, and the adoption of green transportation to mitigate the environmental impact of product and service procurement.
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¹ Waste water pollutants include phenols, oils (extracted with n-hexane), cadmium, lead, total chromium, hexavalent chromium, copper, zinc, nickel, arsenic, silver and orthophosphate

² The source for GHG assessment methodology in 2024 and 2025 is Report on the Social Cost of Greenhouse Gases: Estimates Incorporating Recent Scientific Advances, USEPA

Social Impact

Social impact assessment allows ASEH to manage the sustainability values generated in areas including supplier partnerships, employee engagement and development, employee and contractor health and safety, and education and community cohesion. In 2025, ASEH's overall social impact totaled US\$5,549 million, with US\$5,522.2 million directly resulting from the company's operations¹. The value is mainly attributable to supplier partnerships development and support.

Assessment of social impacts in 2025

Input	Output	External Impact
Direct operations: Inputs directly related to the operations of ASEH and its subsidiaries include: • We established a two-way communication mechanism with our suppliers, and we hold annual sustainability forums, sustainability training and seminars (e.g., on carbon auditing, carbon reduction, and water conservation) for them in order to promote sustainable cooperation and strengthen their resilience and ability to respond to sustainability trends and risks. • Sustainability audits of 221 raw materials suppliers² • Procurement of 45.9% of raw materials from local suppliers³ • Supplier Sustainability Awards • Comprehensive employee engagement survey • Regular risk assessment and continuous improvement of occupational health and safety • Investment of approximately US\$3.6 million in employee health checkups • Investment of approximately US\$6.7 million in industry-academia occupational training	Supplier partnerships: • Supplier audit results showed that 37% of nonconformities were related to occupational health and safety, 30% were related to management systems, 18% were related to labor, 10% were related to environment, and 5% were related to ethics • A total of over 14,000 attendees participated in Annual Sustainability Forums and supplier educational training • Invested a total of 0.3 million US\$ into the Supplier Sustainability Award Employee engagement and development: • Employee engagement surveys showed an engagement rate of 80% with an employee response rate of 97.7% Employee and contractor health and safety: • 136 occupational injuries and 12 occupational diseases to employees and contractors • 65,232 employees participated in health checkups Education: • Conducted a total of 95 industry-academia projects on semiconductor research and development	Social impact resulting directly from operations totaled US\$5,522.2 million. • Supplier partnerships: We applied the cost approach valuation and contingent valuation methods to estimate a total generated value of US\$5,033.8 million. The overall factor increased by approximately 10% compared to 2024, mainly driven by the positive industry development that boosted procurement spending. As a result, local procurement, representing the highest share of social impact value, grew by 10% year-over-year. • Employee engagement and development: Survey results showed that investment in human capital builds sense of achievement, belonging in the workforce, psychological health, managerial ability, and cohesion of employees. Based on the degree of these outcomes, it was estimated that the social value generated was US\$322 million. • Employee and contractor health and safety: We used the cost approach valuation to assess the positive and negative impacts of healthier work environments and occupational injury incidents. Positive impacts included the increased chance of disease recovery and reduced financial stress from medical costs due to employee health checkups and health insurance, which were assessed at a value of US\$135.6 million. Negative impacts included harm to employees' and contractors physical, mental, and spiritual well-being to occupational injury incidents, which were assessed at a value US\$-0.5 million. • Education: We used the value transfer method to assess the social value of industry academia occupational training related to business activities, which totaled US\$31.8 million. The major outcome was that industry-academia cooperation will give talented graduates the opportunity to work at ASEH and also bring new talent into ASEH to improve the competitiveness of our talent pool.
Indirect operations: • To promote social cohesion, ASEH and its subsidiaries organized public welfare initiatives and invested approximately US\$5.4 million in six categories: public development, community development and harmony, care for disadvantaged groups, healthcare sponsorships, arts and culture sponsorships, and sports sponsorships. • Investment of US\$0.9 million in education, including environmental education. Investment of US\$0.9 million in other education.	• A total of 197 social cohesion activities were organized, including 7 in public development, 31 in community development and harmony, 101 in care for disadvantaged groups, 10 in healthcare sponsorships, 32 in arts and culture sponsorships, and 16 in sports sponsorships. • A total of 54 outputs in education, including 33 in environmental education and 21 in occupational education.	• We applied the value transfer method to assess a social value of US\$19 million derived from public welfare activities promoting social cohesion (excluding corporate volunteer contributions). Among these activities, care for disadvantaged groups accounted for the largest share at 50%, followed by arts and culture sponsorships at 25%, and sports sponsorships at 9%. The three major outcomes were: increased self-identity among disadvantaged children, enhanced public knowledge of the arts, and Improved learning effectiveness among disadvantaged children, contributing to the well-being of neighboring residents and the broader society. • We applied the value transfer method to assess the social value of environmental and other education, which was estimated to be US\$7.2 million. The major outcome was improved environmental awareness in the general public and their ability to incorporate eco-friendly actions and behavior into everyday activities.

¹ The value of social impacts resulting directly from the company's operations is calculated by monetizing social impacts. The calculations therefore excluded public welfare activities and non-industry-academia educational projects

² Please refer to Chapter 7.5 of this report (Sustainable Supply Chain Performance)

³ Please refer to Chapter 7.2 of this report (Supply Chain Overview)

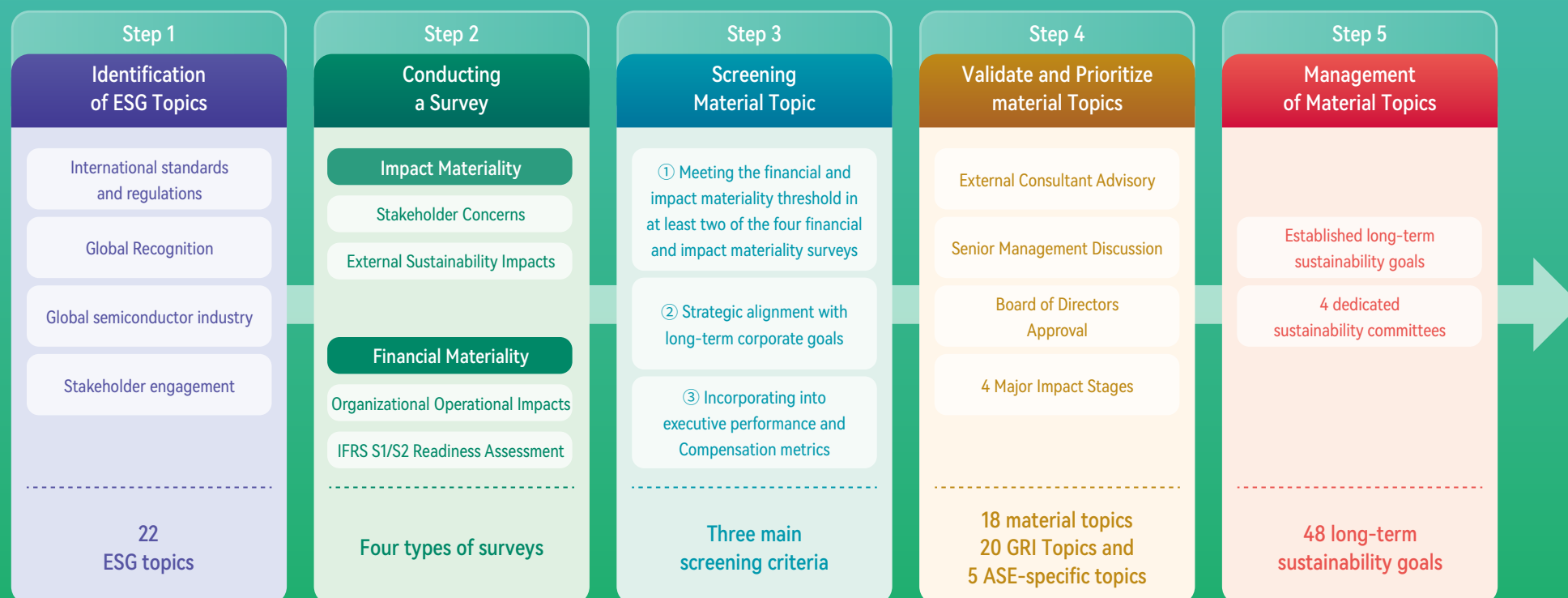


2.4 Materiality Assessments and Stakeholder Communication

ASEH adopted the materiality assessment process to identify shifts in stakeholder focus and evaluate risks and opportunities of sustainability issues most relevant to our business operations and development. These insights guide our strategic blueprints, information disclosures, and long-term goal setting. Our materiality assessments are conducted annually and guided by key methodologies including the GRI Standards 2021 for material topics, the AA1000 Stakeholder Engagement Standard (SES), the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts Initiative (IWA), and the Business for Societal Impact (B4SI) framework. To connect material risks and opportunities, we have also applied the "double materiality" concept from the European Corporate Sustainability Reporting Directive (CSRD), the financial perspectives of IFRS Sustainability Disclosure Standards S1 and S2, and our Enterprise Risk Management (ERM) framework. These approaches allowed us to define key issues across the two dimensions of "impact materiality" and "financial materiality."

A systematic "five-step materiality identification and management mechanism," spanning ESG topic identification, stakeholder surveys, topic screening, validation and prioritization, and material topic management was established to identify and prioritize sustainability issues most relevant to the company and our stakeholders. Our 2025 materiality survey results were independently verified by external experts and reviewed by senior executives, culminating in the identification of 18 material topics and presentation of a comprehensive report to the Board of Directors. These material topics now form the core of our strategic blueprint to formulate the 2035 long-term sustainability goals. By reviewing all our internal resources and external environmental trends, we are ensuring that short-term action plans align seamlessly with our long-term sustainability commitments.

The materiality analysis process is outlined below:





Step 1: Identification of ESG Topics

To help identify material topics of significance and relevance to the organization, we evaluated international standards and regulations, and sustainability investment ratings, benchmarked against semiconductor industry peers, and integrated insights from stakeholder engagement. 22 ESG material topics were identified – including the addition of the “Smart and Sustainable High-Tech Facility” to the list this year.

- **International standards and regulations:** GRI Standards, Sustainability Accounting Standards Board (SASB), SDGs, RBA, Task Force on Climate-related Financial Disclosures (TCFD), and Task Force on Nature-related Financial Disclosures (TNFD)
- **Global Recognition:** Dow Jones Best-in-Class index (DJBIC Index)/ formerly Dow Jones Sustainability Indices (DJSI), Climate Disclosure Project (CDP), MSCI ESG Index, and FTSE4Good Emerging Index
- **Global semiconductor industry:** Benchmarking sustainability policies and practices from semiconductor companies listed on the DJSI.
- **Stakeholder engagement:** Analyses of online media reports and regular/occasional stakeholder communication to evaluate stakeholders’ perceptions of sustainability issues.

Economic	Environmental	Social
Regulatory Compliance	Climate Strategy	Occupational Health and Safety
Business Ethics	Energy Management	Talent Attraction and Retention
Customer Relationship Management	Air Pollution Prevention	Talent Development
Risk and Crisis Management	Water Resource Management	Human Rights Management
Sustainable Supply Chain	Waste and Circular Reuse	Diversity and Inclusion
Innovation Management	Biodiversity	Social Involvement
Sustainable Manufacturing		
Information Security Management		
Data and Privacy		
Smart and Sustainable High-Tech Facility		

Results			
22 ESG topics	10 Economic topics	6 Environmental topics	6 Social topics

Step 2: Conducting a Survey

The company aligns with leading international sustainability disclosure standards, incorporates diverse stakeholder expectations, and applies the double materiality principle to identify and prioritize material sustainability topics.

22 ESG topics were identified and evaluated across the two core dimensions of impact materiality and financial materiality. Feedback and comments from stakeholders were collected through four online surveys. Concurrently, managers at all levels proceeded to assess the levels of impact, while department heads worked together with the sustainability team on sustainability impact identification. For the assessment on financial materiality, all business units proactively identified relevant risks and opportunities. The company's CFO and CAO will then review and validate these risks and opportunities to determine the financial materiality of each topic.

Impact Materiality

We have designed two questionnaires – “Stakeholder Concern Regarding Sustainability Topics” and “External Sustainability Impacts,” to evaluate impact materiality.

- **Stakeholder Concerns:** Stakeholder input plays a key role in ASEH's material topic identification process, serving as a vital communication channel between the company and our external partners. In 2025, in accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES), we have systematically evaluated the significance and priority of stakeholder groups across five key criteria: Dependency, Responsibility, Tension (Concern), Influence, and Diverse Perspectives. A total of 21 managers and employees participated in this assessment process. Ten stakeholder groups were identified as the primary focus for subsequent communication and engagement efforts. This year, “academic institutions” was included as a new stakeholder category.

A total of 3,407 responses was collected from the survey. The respondents comprised: employees (2,049), suppliers and contractors (783), community representatives (186), academic institutions (115), customers (90), NGOs (40), industry unions and associations (33), shareholders (30), media representatives (29), and government agencies (52). The survey sampling methodology was structured to ensure diversity and comprehensive representation, and to adequately reflect stakeholder perspectives across different sectors. The ESG topics of concern ranked in the top 33% were: Business Ethics, Regulatory Compliance, Risk and Crisis Management, Data Privacy, Occupational Health and Safety, Human Rights Management, Energy Management, Waste and Circular Reuse, and Information Security Management. These material topics reflect external expectations of ASEH's corporate responsibilities, and serve as important references for the company in formulating its sustainability development strategies and targets.

- **Sustainability Impact:** Methodologies developed by key organizations such as the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts Initiative (IWA), and the London Benchmarking Group (LBG) were used to help identify a total of 22 external sustainability impact indicators relevant to our operations, including 5 economic impacts, 6 environmental impacts, and 11 social impacts. During the impact identification phase, 46 department heads and core sustainability team members participated in identifying significant external impacts relevant to ASEH's operations: positive vs. negative impacts, actual vs. potential impacts, severity (scale), scope, irremediability, likelihood of occurrence, and regulatory compliance. 10 external impacts significantly relevant to the company were identified (see “ASEH Impact Assessment: Non-Monetized Model”). Participants also leveraged their own experience to assess the relevance of each ESG topic to the identified external impacts. The results indicated that Sustainable Supply Chain, Sustainable Manufacturing, and Waste and Circular Reuse were the major ESG topics contributing to the identified external impacts.

Financial Materiality

The “Organizational and Operational Impacts” and the “IFRS S1/S2 Readiness Assessment” surveys were used as the basis for assessing impact materiality.

- **Organizational and Operational Impacts:** A total of 183 executives and members of the Corporate Sustainability Committee participated in the assessment of the impact of each ESG topic across four key operational factors: Revenue Generation, Risk Exposure, Customer Satisfaction, and Employee Engagement. The results indicated that the ESG topics with the most significant operational impact were Regulatory Compliance, Customer Relationship Management, Risk and Crisis Management, and Data Privacy. The systematic identification of the impact of each ESG issue on core business operations allow us to enhance resource allocation, develop more targeted ESG strategies, and further strengthen the integration of sustainability into company operations.
- **IFRS S1/S2 Readiness Assessment:** After defining materiality thresholds, five major sustainability-related risks and opportunities with significant financial impacts on the company were identified: Supplier Management, Human Capital, Climate Transition, Physical Climate-Related Risks, and Water Transition. These findings were subsequently submitted to senior management for validation. The corresponding ESG topics carrying the highest financial impacts include: Climate Strategy, Energy Management, Sustainable Supply Chain, Talent Attraction and Retention, and Talent Development.

Results		
4 Surveys	Impact Materiality	Financial Materiality
	• 3,407 stakeholders participated in the Stakeholder Concern Survey • 10 Major Sustainability Impacts	• 183 executives and members of the Corporate Sustainability Committee participated in the Organizational Operational Impact Survey • 5 Major Risks and Opportunities

ASEH Impact Assessment – Non-Monetized Model

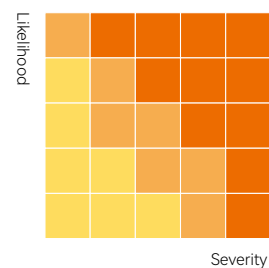
Define positive and negative impact

22 Impacts		
Impacts	Positive	Negative
Economic	4	1
Environmental	2	4
People/Human Rights	8	3

Impact Reference:

- (1) VBA- Value Balancing Alliance
- (2) Impact-Weighted Accounts of the Harvard Business School
- (3) London Benchmarking Group (LBG)
- (4) ASE Holdings

Major impact analysis



Severity = (1)+(2)+(3)

- (1) Scale
- (2) Scope
- (3) Irremediability

Sustainability issues with significant impact

10 significant impact	
+ Economic	Company's products support industry developments
+ Economic	Procurement drives upstream economic value
+ Economic	Tax contribution supports government social welfare
+ Environmental	Green products generate environmental benefits
+ Environmental	Use of renewable energy
- Environmental	Resource consumption
- Environmental	Non-renewable materials lead to the depletion of natural resources
- Environmental	GHG emissions
- Environmental	Creates procurement-induced environmental impact
- Social	Human Rights Impacts in the Production Process

Corporate ESG Topics	Frequency
Regulatory Compliance	2
Business Ethics	1
Customer Relationship Management	0
Risk and Crisis Management	0
Sustainable Supply Chain	4
Innovation Management	1
Sustainable Manufacturing	4
Information Security Management	0
Data and Privacy	0
Smart and Sustainable High-Tech Facility	0
Climate Strategy	3
Energy Management	3
Air Pollution Prevention	3
Water Resource Management	2
Waste and Circular Reuse	4
Biodiversity	0
Occupational Health and Safety	1
Talent Attraction and Retention	0
Talent Development	0
Human Rights Management	1
Diversity and Inclusion	0
Social Involvement	1

ASE Impact Assessment- Monetary Valuation(TIMM)

Dimensions	Impacts	Impact Attributes	Impact Causes	Targets/Areas	Activities/Outputs	Values (US\$ million)	Impacted ESG topics
Tax	Profit Taxes	Positive	Operation	Society	Profit Taxes	226.6	Financial Performance
	Other Taxes	Positive	Operation	Society	Other Taxes	125.4	Financial Performance
Economic	Payroll	Positive	Operation	Internal Employees	Salary Benefits	3,763.0	Talent Attraction and Retention
	Profits	Positive	Operation	Internal Employees	Profit Distribution	1,313.2	Innovation Management/Sustainable Manufacturing
	Investment	Positive	Operation	Suppliers	Capital Expenditures	2,441.5	Innovation Management/Sustainable Manufacturing
	Intangibles	Positive	Operation	Supply Chain / Employees / Customers	R&D Activities and Intellectual Property Purchases	1,169.4	Innovation Management/Sustainable Manufacturing
	Regulatory Compliance	Negative	Operation	Supply Chain / Employees / Customers/ Society	Legal Case Litigation and Penalty Fees	-0.9	Business Ethics/Customer Relationship Management/Information Security Management
Environmental	Greenhouse Gases	Negative	Operation	Environment	Greenhouse Gas Emissions	-507.6	Energy Management/Climate Strategy
	Other Air Emissions	Negative	Operation	Environment	Air Pollutant Emissions	-1.0	Air Pollution Prevention
	Waste	Negative	Operation	Environment	Hazardous and Non-hazardous Waste	-6.6	Waste and Circular Reuse
	Water Use	Negative	Operation	Environment	Water Use	-72.3	Water Resource Management
	Water Pollution	Negative	Operation	Environment	Controlled Pollutants and Nutrient Salt (Phosphorus)	-20.6	Water Resource Management
	Recycle Water	Positive	Operation	Environment	Water Recycling	162.8	Water Resource Management
	Afforestation	Positive	Operation	Environment	Number of trees planted	2.7	Biodiversity
	Biodiversity	Positive	Operation	Environment	Biodiversity Project Investments	6.7	Biodiversity
Social	Employee Engagement and Development	Positive	Operation	Internal Employees	Result of Employee Engagement Survey	321.6	Talent Development
	Education	Positive	Operation	Society	Amount Invested in Educational Activities	39.0	Social Involvement
	Social Cohesion	Positive	Operation	Employees / Community	Amount Invested in Public Welfare Activities	19.6	Social Involvement
	Employee Health and Safety	Positive	Operation	Internal and External Employees	Disability Benefit Amount / Cost of Health Screening and Insurance	135.1	Occupational Health and Safety
	Partnership	Positive	Supply Chain	Society / External Employees	Procurement Amount / Educational Training for Suppliers / Sustainability Assessment / Supplier Sustainability Awards	5,033.8	Sustainable Supply Chain

Double Materiality Assessment of Key Material Topics

Material Topics		Impact on operations (Financial Materiality)				Impact on the economy, environment, and people/human rights(Impact Materiality)									
		Revenue	Risks	Customer Satisfaction	Employee Engagement	Positive	Positive	Positive	Positive	Positive	Negative	Negative	Negative	Negative	Negative
						Company's products support industry developments	Procurement drives upstream economic value	Tax contribution supports government social welfare	Green products generate environmental benefits	Use of renewable energy	Resource consumption	Non-renewable materials lead to the depletion of natural resources	GHG emissions	Company's products support industry developments	Human Rights Impacts in the Production ProcessHuman Rights Impacts in the Production Process
Economic	Regulatory Compliance	O	O	O	O			O							O
	Business Ethics		O	O				O							
	Customer Relationship Management	O	O	O											
	Sustainable Supply Chain	O	O				O		O			O		O	
	Innovation Management	O	O			O									
	Sustainable Manufacturing					O	O		O			O			
	Information Security Management		O	O											
Environmental	Water Resource Management									O	O				
	Climate Strategy										O		O	O	
	Energy Management									O	O		O		
	Waste and Circular Reuse								O	O	O	O			
	Biodiversity														
Social	Occupational Health and Safety		O		O										O
	Talent Attraction and Retention	O	O		O										
	Talent Development				O										
	Human Rights Management				O										O
	Diversity and Inclusion				O										
	Social Involvement							O							



Step 3 Screening Material Topics

ASEH has established a multi-layered evaluation framework to ensure the objectivity of its materiality assessment results. The methodology incorporates the results of both financial materiality and impact materiality assessments, closely aligning sustainability issues with our long-term development strategy. Financial materiality is assessed based on operational impact evaluations and IFRS S1/S2 assessments, while impact materiality is evaluated through stakeholder surveys and sustainable development impact assessments. In addition to the survey results, other considerations including the company's sustainability development roadmap, long-term sustainability targets, and the linking of executive compensation to ESG metrics, were also incorporated into the assessment process. Material topics are selected based on the following criteria:

- **Criteria 1:** Meeting the financial and impact materiality threshold in at least two of the four materiality surveys.
- **Criteria 2:** Alignment with the company's long-term sustainability targets
- **Criteria 3:** Linking executive compensation to ESG metrics

Topics satisfying at least two of these criteria were prioritized as material. To finalize the material topics for the 2025 Sustainability Report, we convened a sustainability review meeting, and conducted indepth discussions with consultants and senior management. This process ensured that the report aligns with ASEH's overall sustainability strategy while proactively addressing stakeholder concerns.

Results

Three main screening criteria

Step 4: Validate and Prioritize material Topics

Following a structured evaluation process and defined selection criteria, the company identified and prioritized 18 material sustainability topics in the following sequence:

- | | |
|------------------------------------|--------------------------------------|
| 1. Climate Strategy | 10. Sustainable Manufacturing |
| 2. Sustainable Supply Chain | 11. Customer Relationship Management |
| 3. Water Resource Management | 12. Information Security Management |
| 4. Energy Management | 13. Talent Development |
| 5. Regulatory Compliance | 14. Social Engagement |
| 6. Waste and Circular Reuse | 15. Human Rights Management |
| 7. Occupational Health and Safety | 16. Innovation Management |
| 8. Talent Attraction and Retention | 17. Diversity and Inclusion |
| 9. Business Ethics | 18. Biodiversity |

These issues were formally presented to the Board of Directors and validated based on their relevance and impact across four key stages of the ESG value chain: upstream procurement, manufacturing facilities, downstream impact, and external value chain stages.

Each issue was subsequently mapped across 20 GRI Topics and 5 ASE-specific topics, with disclosures adhering to the principles of double materiality. The report outlines the impact scope, management approach, and associated risks for each material issue. Non-material issues were also disclosed in the sustainability report to ensure transparency in stakeholder communication.

Results

18 material topics

4 Major Impact Stages

Corresponding to **25** Topics¹

- 20 GRI Topics
- 5 ASE-specific topics

Step 5: Management of Material Topics

To enhance the company's sustainability impact, we have established clear commitments for each material issue and set 48 long-term sustainability goals for 2035. These goals are being progressively implemented through various projects and initiatives across our global sites. The ASE Holdings Corporate Sustainability and Information Security Committee (CSISC) conducts annual reviews to track milestones and oversee each business units' progress. In addition, the internal sustainability committees within each of our three major subsidiaries regularly convene to closely monitor the progress of these goals and track emerging sustainability trends.

Results

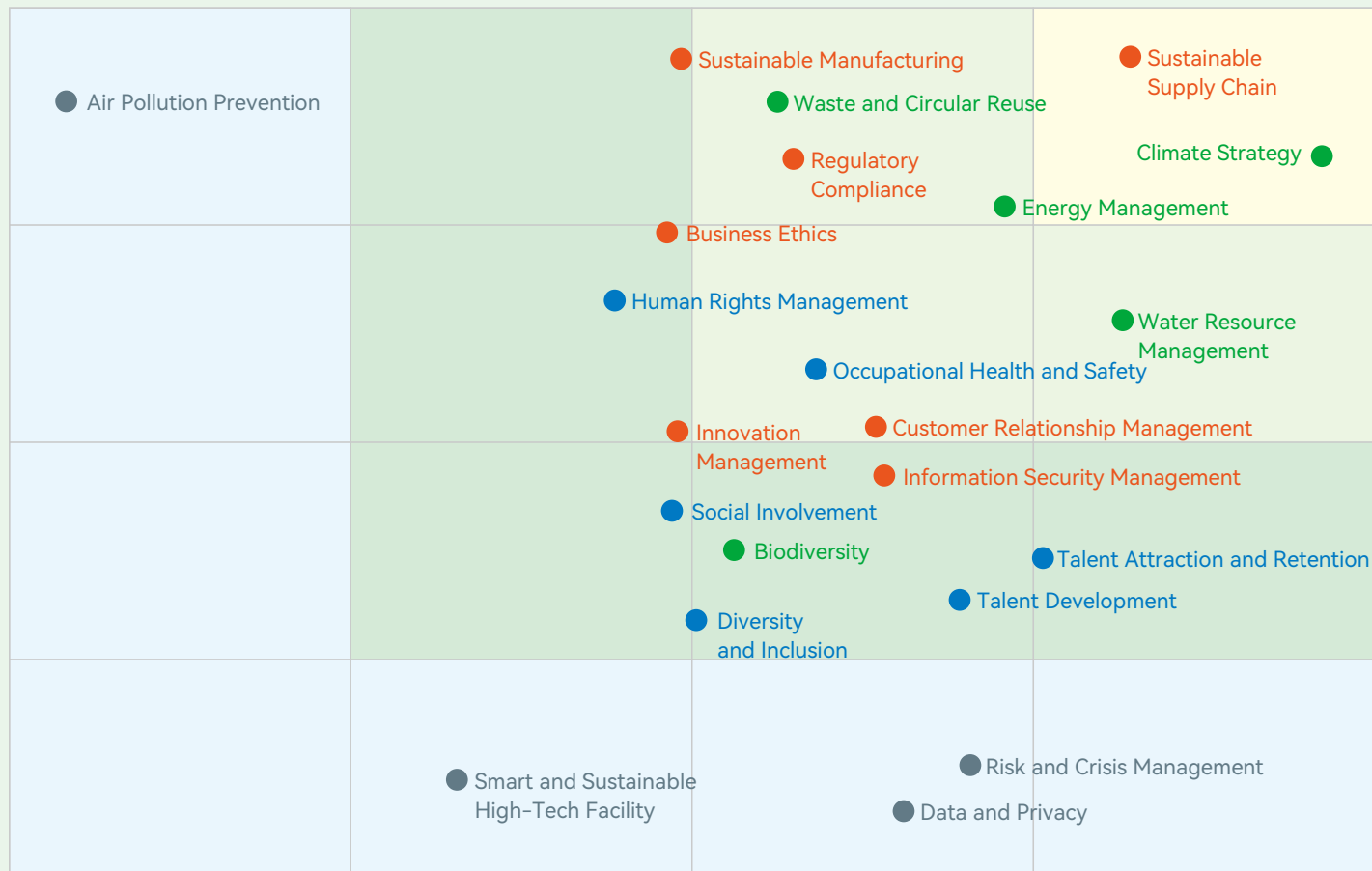
Established 48 long-term sustainability goals
4 dedicated sustainability committees

- ASE Holdings Corporate Sustainability and Information Security Committee (CSISC)
- ASE Sustainability Development Committee
- SPIL Sustainability Development Committee
- USI Sustainability Development Committee

¹ This section outlines the number of topic-specific standards under the GRI Standards that align with the 18 key material issues identified by ASE. Where no direct alignment with existing GRI topic-specific standards is found, the issue is categorized as an "ASE-specific topics"

ASEH Materiality Matrix

Y : Impact Materiality



- E Environmental
- S Social
- G Economic and Governance
- Potential materiality issues

X : Financial Materiality

ASE Holdings – Material Topics Prioritization

ESG Material Topics	Ranking ⁸	Impact Materiality		Financial Materiality		The company's sustainability development roadmap		Total Asterisk ⁷
		Stakeholder Concern ¹	Sustainability Impact ²	Organizational Operational Impact ³	IFRS S1/S2 Readiness Assessment ⁴	Alignment with long-term sustainability targets ⁵	Linking executive compensation to ESG metrics ⁶	
Climate Strategy	1	*	* *		* * *	* * *	* * *	12
Sustainable Supply Chain	2	*	* * *	*	* * *	* * *		11
Water Resource Management	3	*	*		*	* * *	* * *	9
Energy Management	4	*	* *		* * *	* * *		9
Regulatory Compliance	5	* * *	*	* * *		*		8
Waste and Circular Reuse	6	*	* * *			* * *		7
Occupational Health and Safety	7	* *		*		* * *		6
Talent Attraction and Retention	7			*	* *	* * *		6
Business Ethics	7	* * *		*		* *		6
Sustainable Manufacturing	7	*	* * *			* *		6
Customer Relationship Management	11	*		* *		* *		5
Information Security Management	11	*		*		* * *		5
Talent Development	13				* *	* * *		5
Social Involvement	14	*				* * *		4
Human Rights Management	15	* *				*		3
Innovation Management	15	*				* *		3
Diversity and Inclusion	17					* * *		3
Biodiversity	17					* * *		3

¹ ASEH has identified a total of 10 stakeholder groups.

A single asterisk (*) indicates that the topic is ranked within the top 33% of concerns for 2 to 4 stakeholder groups.

A double asterisk (**) indicates that the topic is ranked within the top 33% of concerns for 5 to 7 stakeholder groups.

A triple asterisk (***) indicates that the topic is ranked within the top 33% of concerns for 8 or more stakeholder groups.

² ASEH identified a total of 10 significant external sustainability impacts.

A single asterisk (*) indicates that the topic is associated with 2 sustainability impacts.

A double asterisk (**) indicates that the topic is associated with 3 sustainability impacts.

A triple asterisk (***) indicates that the topic is associated with 4 or more sustainability impacts.

³ Organizational and operational impacts comprise four factors: Revenue Generation, Customer Satisfaction, Risk Exposure, and Employee Alignment.

A single asterisk (*) indicates that the topic has an impact on 2 operational impact factors.

A double asterisk (**) indicates that the topic has an impact on 3 operational impact factors.

A triple asterisk (***) indicates that the topic has an impact on all 4 operational impact factors.

⁴ Based on the IFRS assessment, ASEH identified 20 significant sustainability-related risks and opportunities and linked them to the Company's ESG topics.

A single asterisk (*) indicates that the topic is linked to 2 significant risks or opportunities.

A double asterisk (**) indicates that the topic is linked to 3 significant risks or opportunities.

A triple asterisk (***) indicates that the topic is linked to 4 or more significant risks or opportunities.

⁵ A single asterisk (*) indicates that the Company has set a qualitative long-term goal for the topic.

A double asterisk (**) indicates 1 quantitative long-term goal.

A triple asterisk (***) indicates 2 or more quantitative long-term goals.

⁶ ASEH currently links senior management compensation to the achievement of targets related to two ESG topics: Climate Strategy and Water Resource Management.

⁷ The total asterisk count represents the cumulative score derived from the six ranking factors listed above.

⁸ Topic ranking is based on total asterisk count. In the case of identical scores, priority is given to the topic with a higher degree of overlap across the six ranking factors. For instance, Water Resource Management and Energy Management both received nine asterisks; however, the former was totaled across five ranking factors compared to the latter's four, placing Water Resource Management higher. If both the asterisk count and the number of factors are identical, the topics instead share the same rank, as in the case of "Innovation Management" and "Diversity and Inclusion."



Material Topics, Corresponding GRI Topics, and Degree of Involvement with the Impact

Material Topics	GRI Topics	Where the impact occurs				Our involvement with the impact		
		Procurement	Manufacturing facilities	Customer	Communities	Direct	Indirect	Business
Economic	Regulatory Compliance	Compliance with laws and regulations(2-27)	V	V		O		
	Business Ethics	Anti-corruption (205), Anti-competitive Behavior (206), Supplier Environmental Assessment(308) and Supplier Social Assessment (414)	V	V		O		
	Customer Relationship Management	Topics formulated by ASE Holdings itself		V	V			O
	Sustainable Supply Chain	Procurement Practices (204), Anti-corruption (205), Supplier Environmental Assessment(308), Child Labor(408), Forced or Compulsory Labor(409) and Supplier Social Assessment (414)	V					O
	Innovation Management	Topics formulated by ASE Holdings itself		V		O		
	Sustainable Manufacturing	Topics formulated by ASE Holdings itself		V	V	O		
	Information Security Management	Topics formulated by ASE Holdings itself, Customer Privacy (418)		V	V	O		
Environmental	Water Resource Management	Water and Effluents (303)		V		O		
	Climate Strategies	Economic Performance (201) and Energy (302)		V		O		
	Energy Management	Energy (302) and Emissions (305)		V		O		
	Waste and Circular Reuse	Waste (306)		V		O		
	Biodiversity	Biodiversity (101)	V	V		O		O
Social	Occupational Health and Safety	Occupational Health and Safety (403)		V		O		
	Talent Attraction and Retention	Employment (401) and Labor/Management Relations (402)		V		O		
	Talent Development	Training and Education (404)		V		O		
	Human Rights Management	Child Labor(408), Forced or Compulsory Labor (409) and Customer Privacy (418)	V	V		O		O
	Diversity and Inclusion	Diversity and Equal Opportunity (405)		V		O		
	Social Involvement	Topics formulated by ASE Holdings itself			V		O	

Significant Risks/Opportunities Linked to Material Topics

At ASEH, risks and opportunities associated with the material topics are identified based on our Enterprise Risk Management (ERM) assessments. Our assessment indicated that Biodiversity, Diversity and Inclusion, and Social Engagement do not currently present any significant risks or opportunities. Risks and opportunities with a severity rating of medium or above, or an occurrence likelihood level greater than 2, are classified as significant. For each identified significant risk or opportunity, corresponding risk mitigation measures or opportunity response plans are developed to ensure that potential impacts are effectively managed and addressed.

Material Topic	Category	Risk/Opportunity Description	Impact on the Company	Severity Level ¹	Occurrence Likelihood ²	Mitigation Measures/Opportunities & Responses
Regulatory Compliance	Risk	Increased operating costs due to evolving energy-related laws, regulations, and policies	1. Increased operating costs 2. Loss of orders due to failure to meet customer requirements 3. Regulatory non-compliance resulting in sanctions and penalties	Medium	3	Obtain ISO 50001 certification to effectively manage energy consumption
	Risk	Insufficient integration of sustainability-related information management into existing internal control framework, leading to inconsistent data validation and inadequate accountability mechanisms	1. Regulatory non-compliance, resulting in sanctions and penalties 2. Declining investor confidence impacts our ability to secure financing 3. Damage to corporate reputation	Medium	2	Standard operating procedures (SOPs) for ESG data collection, validation, and retention have been established and incorporated into the annual internal audit plan
Business Ethics	Risk	Improper disclosures and inadequate financial integrity may result in significant reputational damage	1. Regulatory non-compliance resulting in sanctions and penalties 2. Loss of investor confidence	High	5	- Relevant company policies, specifications, and regulations have been established - Compliance with global reporting standards and local regulations, such as IFRS, K-IFRS Accounting Standards, as well as commercial, tax, and corporate laws - Conduct regular internal and external audits and inspections - Engage external accounting firms to conduct financial audits in accordance with applicable accounting standards and commercial laws - Conduct internal audits of business operations in alignment with global standards, including the Sarbanes-Oxley Act (SOX)
	Opportunity	Enhance the transparency of corporate governance-related disclosures and strengthen financial integrity	1. Enhanced investor confidence and corporate attractiveness 2. Improved governance image 3. Enhanced valuation and brand reputation	Medium	3	- Compliance with relevant laws and regulations (i.e. IFRS ∙ GRI ∙ SASB) and ensuring transparency and consistency - Proactively conduct investor conferences to communicate the company's performance and outlook on a regular basis - Establish a dedicated section on the company's website to disclose key information including annual reports, sustainability reports and shareholders' meeting information - Continuously enhance internal information control and review procedures to ensure the accuracy and timeliness of disclosures
Customer Relationship Management	Risk	Failure to implement low-carbon strategies or offer environmentally sustainable products may lead customers to perceive our lack of commitment in sustainability	1. Damage to corporate reputation 2. Regulatory non-compliance resulting in sanctions and penalties 3. Loss of customer orders 4. Revenue decline	Medium	3	- Continuously replace legacy equipment with energy-efficient alternatives to optimize process yields, enhance manufacturing productivity, and deliver low-carbon products - Expand use of low-carbon and non-hazardous raw materials with recognized green certifications

¹ Risk Level Definitions: High: Significant impact on the company's financials, business continuity, or reputation, with a high likelihood of occurrence, Medium: Moderate impact on the company's financials, business continuity, or reputation, with a possible likelihood of occurrence, Low: Minor impact on the company's financials, business continuity, or reputation, with a low likelihood of occurrence

² Frequency Scale: 1_Rare: Occurs once every 15 to 20 years (inclusive), 2_Unlikely: Occurs once every 10 to 15 years (inclusive), 3_Possible: Occurs once every 5 to 10 years (inclusive), 4_Likely: Occurs once every 1 to 5 years (inclusive), 5_Almost Certain: Occurs once a year

Material Topic	Category	Risk/Opportunity Description	Impact on the Company	Severity Level ¹	Occurrence Likelihood ²	Mitigation Measures/Opportunities & Responses
Sustainable Supply Chain	Risk	Over-reliance on a single supplier for critical materials or production capacity, reducing supply chain resilience	1. Delayed product delivery 2. Increased costs for supplier management	Medium	3	- Establish robust internal systems to manage raw material procurement - Collaborate with customers to explore alternative raw material solutions
	Risk	Global climate change may disrupt low-carbon material supply chains, leading to supply shortages and higher procurement costs	1. Increased operating costs 2. Increased production costs	Medium	3	Proactively implement a multi-regional and diversified sourcing strategy to minimize exposure to climate-related risks
	Opportunity	Conduct regular SAQ performance evaluations to ensure alignment with company standards and requirements	1. Stable supply chain operations with lower operational risks 2. Enhanced international competitiveness	Medium	1	- Formulate a Supplier Code of Conduct and governance policies - Conduct regular audits and performance evaluations to ensure alignment with the company's standards - Establish supplier database and tiered classification systems - Implement supplier training and capacity-building programs
Innovation Management	Opportunity	Expand the portfolio of low-carbon and eco-efficient products and services to attract sustainability-focused customers	1. Expansion of market share 2. Enhanced brand valuation 3. Increased investment opportunities	Medium	3	- Collect and analyze customer sustainability preferences to formulate targeted marketing strategies - Collaborate with suppliers to adopt eco-friendly raw materials, optimize sustainable packaging solutions and improve energy efficiency - Embed low-carbon design and manufacturing practices into the product development lifecycle and obtain environmental certifications
	Opportunity	Integrate existing technologies and products into emerging green markets such as renewable energy, energy storage and waste-to-resource solutions, and obtain internationally recognized green certifications to meet evolving customer demands, access new markets and capture emerging business opportunities	1. Creation of new revenue streams and enhanced competitiveness 2. Enhanced corporate image and reputation 3. Diversified risk exposure and improved operational stability	Medium	2	- Establish dedicated teams to evaluate carbon-related regulatory developments and business opportunities in target markets, thereby minimizing investment risks - Adapt product designs and service processes to address cultural and regulatory differences in target markets, while obtaining the necessary sustainability certifications - Cultivate talent with expertise in green industries and strengthen cross-cultural management and environmental compliance capabilities to support expansion into new markets
Sustainable Manufacturing	Opportunity	Enhance power consumption efficiency by optimizing equipment and energy management	1. Lower production costs 2. Higher revenue and profitability 3. Enhanced company reputation 4. Reduced production risks	Medium	3	- Implement automated manufacturing processes and data analysis to optimize production scheduling, quality control and energy efficiency - Adopt energy-saving equipment and technologies - Progressively implement the ISO 50001 Energy Management System - Develop information-sharing mechanisms with suppliers and customers to jointly enhance production and distribution agility
	Opportunity	Implement energy management systems to optimize energy use in production and develop energy-efficiency solutions, strengthening resilience to energy price volatility and carbon emission regulations at the production stage	1. Reduced energy costs and carbon fees 2. Lower risk exposure to production and supply chain disruptions 3. Enhanced sustainability rating and corporate image	Medium	3	- Assess renewable energy investment and procurement feasibility based on geographical, operational and regulatory factors, while quantifying projected outcomes - Install sensors and energy management platforms at key operational points to track energy utilization, streamline production line scheduling, and optimize energy configurations - Collaborate with government agencies and research institutions to maximize the energy efficiency of green technologies
Information Security Management	Risk	Software that is no longer supported by vendors may compromise data access, disrupt operations, and create security vulnerabilities	1. Operational disruptions 2. Regulatory sanctions and fines resulting from non-compliance of contractual obligations by vendors 3. Damage to corporate reputation 4. Unauthorized disclosure of sensitive information 5. Litigation costs	Medium	3	Upgrade hardware and software assets before vendor support is discontinued. In cases where software upgrades cannot be performed due to specific constraints (e.g., WA reporting systems), internally-developed software solutions have been implemented to ensure operational continuity

Material Topic	Category	Risk/Opportunity Description	Impact on the Company	Severity Level ¹	Occurrence Likelihood ²	Mitigation Measures/Opportunities & Responses
Climate Strategy	Risk	Fire and natural disasters, such as earthquakes, typhoons and floods, may result in financial losses. In addition, increasing volatility in the insurance market may affect our insurance plans. For instance, full-value insurance coverage may not be available, resulting in inadequate protection against potential asset losses	1. Financial and asset losses 2. Operation disruptions	Medium	2	Review insurance market conditions annually and exercise prudence in price negotiations for optimal insurance coverage, balancing protection and cost while ensuring adequate coverage of risks across all facilities
	Opportunity	Balance financial and carbon reduction benefits through investments and developments in carbon reduction projects as well as participation in government-sponsored voluntary reduction programs for carbon credits	1. Increased revenue from low-carbon products and reduced carbon-related costs 2. Enhanced corporate sustainability image resulting from active participation in carbon trading mechanisms and reinforcing the company's long-term commitment to emissions mitigation	Medium	4	- Implement comprehensive carbon inventory and greenhouse gas emissions tracking systems, and monitor the use of carbon credits - Reduce energy consumption and leverage renewable energy and carbon capture technologies to enhance emission reductions while generating additional tradable carbon credits - Formulate optimal carbon trading strategies by closely monitoring carbon credit prices, trading rules, and relevant laws and regulations across carbon markets
Water Resource Management	Risk	Our voluntary agreements with external organizations, participation in publicly-endorsed initiatives and self-imposed commitments or targets related to water conservation and reduction may lead to higher operating costs and lower net income	1. Increased operating costs 2. Lower net income	Medium	3	- Implement the ISO 46001 Water Efficiency Management System - Establish water efficiency improvement strategies and manage related targets and performance indicators across all facilities - Upgrade to water-efficient equipment and strengthen wastewater recycling and reuse mechanisms - Adopt materials that require less water and generate less pollution - Provide regular employee training on water resource management - Establish incentive mechanisms to encourage continuous improvements in water management
	Opportunity	Optimize production processes and upgrade equipment, measure water consumption throughout the manufacturing process, identify high water-consumption activities and abnormalities, implement water recycling equipment and water reclamation technologies, and reduce water withdrawal and wastewater discharge	1. Lower operating costs 2. Reduced risk of business disruption 3. Enhanced corporate reputation	Medium	3	- Promote water conservation strategies by establishing clear targets, coordinate cross-functional resource allocation, and implement water-efficiency measures - Adopt high-efficient technologies and hardware, such as installing water-saving valves and water recycling systems, while optimizing production processes and upgrading equipment
Energy Management	Risk	Inadequate energy management systems and practices lead to higher energy consumption overall	1. Increased operating costs 2. Reduced profitability	Medium	2	- Regularly monitor customer feedback and regulatory changes, and relevant trends - Proactively implement ISO 50001 Energy Management System across company facilities - Upgrade to energy-efficient manufacturing equipment, lighting and AC systems - Track energy consumption performance and establish energy reduction targets
	Risk	New domestic regulations and increases in fuel and energy taxes may lead to higher utility and logistics costs	1. Regulatory non-compliance resulting in sanctions and penalties 2. Increased operating costs	Medium	3	Enhance measures to improve operating efficiency and energy diversification
	Risk	Uncertainty towards local energy policies across manufacturing facilities and offices may hinder the our ability to formulate and execute optimal carbon reduction strategies	1. Increased operating costs 2. Regulatory non-compliance resulting in sanctions and penalties	Medium	3	Actively pursue the procurement of renewable energy, i.e. solar and wind power. However, evolving domestic and international regulations and the limited supply of renewable energy remain key challenges. Develop renewable energy procurement plans and strategies for each facility site. Establish corporate sustainability targets in alignment with relevant international initiatives and frameworks
	Opportunity	Investments in renewable and low-carbon energy resources may reduce renewable electricity procurement costs and carbon-related expenses while enhancing our competitiveness	1. Decreased carbon-related expenses and dependence on fossil fuels 2. Enhanced corporate reputation 3. Reduced exposure to energy supply shortages and price volatility	High	4	Develop new renewable or low-carbon energy sources, such as small hydropower, hydrogen energy, and natural gas-fired power plants, ensuring a resilient energy supply without compromising environmental integrity

Material Topic	Category	Risk/Opportunity Description	Impact on the Company	Severity Level ¹	Occurrence Likelihood ²	Mitigation Measures/Opportunities & Responses
Waste and Circular Resource Management	Risk	Inadequate waste and noise management practices may result in regulatory non-compliance	1. Regulatory non-compliance resulting in sanctions and penalties	Medium	5	- Conduct routine inspections and patrols to ensure compliance - Monitor industrial noise levels at facility boundaries, review the monitoring results, and implement appropriate corrective actions when noise levels exceed regulatory limits or requirements
	Opportunity	Enhancement of waste management not only ensures regulatory compliance, but also creates opportunities for material reuse and cost savings	1. Reduced risk of regulatory non-compliance and associated sanctions and penalties 2. Enhanced corporate sustainability performance and reputation 3. Strengthened brand image and customer trust	Medium	3	- Regularly review updates from environmental authorities and participate in industry initiatives to stay on top of regulatory trends, such as mandatory recycling and Extended Producer Responsibility (EPR) requirements - Establish material database systems to integrate information on material sources, composition, recyclability and environmental impacts
Occupational Safety and Health	Opportunity	Establish continuous safety training programs, conduct regular safety drills, and implement predictive risk assessment systems to identify and mitigate potential hazards before incidents occur	1. Fewer workplace incidents and occupational injuries 2. Reduced operational disruptions and human capital losses 3. Enhanced employee engagement, organizational commitment, and team cohesion	Medium	3	- Integrate safety culture into new employee onboarding and daily work practices to foster shared safety language and behavioral standards - Encourage employee participation in hazard reporting and safety improvement initiatives through incentive mechanisms - Leverage visual signage, Safety Week campaigns, and safety announcements to strengthen safety awareness and institutionalize safe work practices
	Opportunity	Strengthen employee health and workplace safety management to minimize occupational hazards	1. Ensured workforce availability and uninterrupted production operations 2. Enhanced organizational resilience to operational risks 3. Reduced direct and indirect costs arising from occupational injuries and incidents	Medium	3	- Conduct regular risk assessments and drills to enhance emergency response capability - Establish human resource backup planning and cross-functional support mechanisms - Strengthen collaboration with medical institutions and insurance providers to expedite incident response and return-to-work arrangements following occupational incidents
Talent Attraction and Retention	Risk	Work-related stress and excessive workloads may lead to high employee turnover. In addition, more competitive compensation packages offered by major OEMs may result in key talent loss and succession gaps	1. Critical talent loss and succession gaps 2. Lower employee satisfaction	Medium	3	- Bonus incentives for high-performing employees - Off-cycle promotion opportunities
	Opportunity	Leverage diverse recruitment channels and participate in on-site recruitment events such as university career fairs, to attract high-caliber talent	1. Attraction of diverse talent 2. Enhanced innovation capabilities and organizational resilience	Medium	3	- Recruit talent through diverse channels including online platforms, campus recruitment programs, global talent acquisition initiatives, employee referral programs, and industry-academia collaboration - Implement diversity-focused recruitment programs to attract female technology professionals or individuals seeking career transitions - Leverage digital tools to optimize recruitment processes and improve hiring efficiency and accuracy
Talent Development	Risk	The existing workforce may not possess the competencies required for emerging technologies and new job roles	1. Financial and business losses 2. Loss of key talent 3. Declining employee morale 4. Inadequate employee performance	Medium	3	Invest in reskilling and upskilling programs to support workforce transformation and mitigate employee dissatisfaction
Human Rights Management	Risk	Inadequate due diligence during the recruitment process may result in unfair treatment, labor law violations or employee grievances, which could escalate into legal disputes, reputational damage, and business disruptions	1. Deteriorating labor relations and reduced productivity 2. Business losses 3. Inability to attract and retain talent 4. Fines, penalties, and litigation	Medium	2	- Strengthen internal audit procedures for human resources and labor compliance to identify gaps and deficiencies in due diligence practices - Provide internal training to strengthen employee awareness of human rights issues and labor law compliance

Stakeholder Communication Table

Stakeholder	Communication Mechanisms	Communication Frequency	Designated Units	2025 Issues of Concern ¹	2025 ASEH Response and Communication Outcomes ²
Customers	- Customer quarterly business review meetings - Customer audits - Customer service platforms - Technical forums - Ad-hoc meeting requests from customers	As needed	- COO Office - Sales Offices	- Customer Relationship Management - Business Ethics - Regulatory Compliance - Risk and Crisis Management - Data and Privacy - Information Security Management - Smart and Sustainable High-Tech Facility	- We achieved a customer satisfaction rating of 94% in 2025, which met our target of 90% - We ensure that relevant information on customers' periodic enquiries into issues such as migrant worker rights, supply chain disruptions, net zero status and renewable energy use, are provided in a timely manner
Employees	- GM/plant manager's mailbox - Intranet websites/bulletin boards/display walls - Seminars/employee forums - Employee engagement surveys - Service/complaint hotlines	As needed	- CAO Office - HR Departments	- Occupational Health and Safety - Human Rights Management - Risk and Crisis Management - Data and Privacy - Regulatory Compliance - Information Security Management - Business Ethics	- In 2025, more than 2,300 seminars/employee forums were held, including 177 sessions for new employees, 710 sessions for foreign workers, 50 instances of regular labor-management negotiations and 1,375 sessions for regular employees - The number of internal employee complaints totaled 937, all of which were closed satisfactorily
Shareholders	- Annual and quarterly financial reports - Quarterly earnings conferences - Annual shareholders' meetings - Quarterly institutional investors' conferences	Annually/quarterly	- Company spokesperson - Investor Relations Department, CFO Office	- Regulatory Compliance - Business Ethics - Risk and Crisis Management - Innovation Management - Sustainable Supply Chain - Data and Privacy - Human Rights Management - Waste and Circular Reuse	- In 2025, we held the annual shareholders' meeting and four quarterly earnings conferences, and participated in 18 investor conferences to communicate company strategy, performance and industry trends - In 2025, our consolidated operating revenue was NT\$645.4 billion – an increase of approximately NT\$50 billion or 8.4% compared with 2024
Suppliers / Contractors	- Supplier questionnaire surveys - Supplier on-site audits - Annual supplier forums/supplier sustainability awards - Supplier capacity-building activities - Supplier information security evaluation	Annually/As needed	- ESG Office - ASE Global Integrated Solutions Co., Ltd. - Procurement Departments - IT Departments	- Business Ethics - Regulatory Compliance - Occupational Health and Safety - Risk and Crisis Management - Customer Relationship Management - Data and Privacy - Information Security Management	- More than 820 Tier-1 suppliers completed sustainability assessment questionnaire response, while 221 suppliers underwent sustainability on-site assessment - More than 14,000 suppliers participated in sustainability forums/training workshops - For the 3rd year Supplier Sustainability Awards, we selected one supplier for the Low-carbon category and two for the Circular Economy category and completed 2 on-site audits in the second year of the 2nd Supplier Sustainability Awards project

¹ Issues of concerns were selected from the results of our survey and other forms of communication

² For more information, please see relevant chapters and sections of this report



Stakeholder	Communication Mechanisms	Communication Frequency	Designated Units	2025 Issues of Concern ¹	2025 ASEH Response and Communication Outcomes ²
Government	- Communication meetings/forums/seminars or conferences held by government authorities - Proactive dialogue with government authorities - Reporting through government portals	As needed	- Public Affairs Division, CFO Office - CAO Office	- Regulatory Compliance - Waste and Circular Reuse - Occupational Health and Safety - Air Pollution Prevention - Water Resource Management - Energy Management - Business Ethics	The Environmental Safety and Health (ESH) Committee - Assembly and Test Working Group is a platform formed by our company together with industry peers to help address industrial safety and environmental issues across Taiwan's semiconductor industry. The group analyzes trends and developments in international law and provides references for government agencies to formulate policy and regulatory amendments related to the semiconductor assembly and testing industry. It also plays a critical role in supporting the relevant authorities to formulate regulatory proposals that align with current and future industry developments
Community (incl. NGOs and media and academic institutions)	- Community perception surveys and needs assessments - Communication meetings/forums/seminars held by NGOs - Volunteer activity cooperation with NGOs - Press releases - Spokesperson interviews - Company website	As needed	- Public Affairs Division, CFO Office - CAO Office - HR Department	- Air Pollution Prevention - Waste and Circular Reuse - Water Resource Management - Energy Management - Business Ethics - Social Involvement - Climate Strategy	- We collaborated with over 50 NGOs to support environmental conservation, cultural and educational programs, and organize charitable activities - We established 100 innovative R&D projects through close collaboration with 45 academic institution, and provided internship opportunities for 660 students. These developments help to connect students with practical industrial knowledge as well as advance talent development - Stakeholders can access information on our sustainability management and performance via our official website, news releases and media disclosures
Industry Unions/ Associations	- Organizational member conference - Technology forums held by industry unions/ associations	As needed	- ESG Office - Subsidiaries	- Sustainable Manufacturing - Sustainable Supply Chain - Innovation Management - Water Resource Management - Occupational Health and Safety - Human Rights Management	- We engaged over 130 industry unions, associations and organizations, and international industry alliances, and contributed approximately US\$0.56 million to public policy and industrial development - Our executive serves as the chair of the SEMI Global Board of Directors, and the company is a founding member of SEMI [the Semiconductor Climate Consortium (SCC)]. In 2025, we were actively involved with key industry associations in the drafting of four initiatives covering semiconductor and sustainability issues and policies: policy recommendations for Section 232 of the U.S. Trade Expansion Act, policy recommendations for the TSIA Energy White Paper, the 3DIC Advanced Packaging Manufacturing Alliance initiative, and the high-tech industry voluntary energy conservation and carbon reduction initiative