



2025 ASE HOLDINGS SUSTAINABILITY REPORT

As a leading provider of semiconductor packaging and test, ASE Technology Holding Co., Ltd. (ASEH), together with our key subsidiaries, is committed to strengthening our core businesses and advancing research and development. We integrate sustainability into our business strategy through four key pillars: Low Carbon, Circular, Inclusive and Collaborative.

Throughout 2025, rapid developments in artificial intelligence (AI) have given rise to vast new opportunities and driving greater demand. Manufacturing is the core of our business, and we are scaling up the use of AI extensively across our smart manufacturing operations to improve production efficiencies, enhance energy management and reduce our environmental impact. We are accelerating the development of an automated platform for Panel-Level Packaging (PLP) volume manufacturing, reinforcing our leadership in advanced packaging technologies. At the same time, we continue to advance sustainable developments across our supply chain with a deeper focus on low-carbon transition, supplier engagement, and product life cycle management. Building a more resilient and sustainable supply chain depends on strong partnerships with value chain partners that will support our goal of achieving net-zero emissions by 2050. Our commitment extends beyond the value chain, with initiatives in contractor safety, sustainability education and innovation for young people, and elderly care broadening our positive impact on society.

The design concept of our cover page is based on the theme “Connected through Intelligence, Thriving through Sustainability”. With the semiconductor chip at its core, the design radiates outward to connect nature, smart manufacturing, green energy, talent development and supply chain partners, symbolizing the interconnection between technology and sustainability, and reinforcing each other in a continuous, mutually beneficial cycle. The circular composition represents continuous innovation and enduring growth, reflecting our people-centric approach to harnessing technology and collaborative partnerships across the ecosystem to shape a more resilient and sustainable future.



Low Carbon



Circular



Collaborative



Inclusive

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Supplier Collaboration: Building a Green and Competitive Supply Chain

As part of our continuous focus on driving a more sustainable and resilient supply chain, we have introduced an ESG criteria in our supplier performance evaluation process in 2024. The weighting for ESG is 10% of the overall evaluation, and forms the basis for supplier screening and selection. At the 2025 Supplier Conference, we recognized 17 suppliers for their outstanding performance in sustainability development.

At the same time, the rapid growth of AI and high-performance computing (HPC) has given rise to increasing energy consumption and consequently, reducing carbon emissions has become a significant business challenge. Promoting a green and low-carbon supply chain is a key pillar of ASEH's net-zero strategy. Our key approaches include: establishing low-carbon strategies, enhancing carbon data transparency, driving low-carbon transformation, implementing low-carbon transportation, and building a low carbon supply chain.

In 2025, we invited 108 raw material and equipment suppliers to participate in the Carbon Disclosure Project (CDP) to help drive environmental reporting and transparency. Of those invited, 84% responded and 61% received a score of B or higher. Among the suppliers that completed the questionnaire, 85% have completed GHG inventories and are undergoing third-party verification, 45% have SBTi-validated targets or plan to set SBTs, and 70% are using renewable energy. We have started working closely with our material and equipment suppliers on low-carbon initiatives since 2024. To date, our equipment suppliers have implemented 81 energy-saving measures and are expected to adopt 13 different types of energy-efficient equipment. Meanwhile, our material suppliers have incorporated low-carbon manufacturing processes and used recycled materials or low-carbon alternatives. These initiatives are all designed to reduce carbon emissions and ultimately achieve a decarbonized supply chain.

As the industry continues its expansion trajectory, the supply chain plays an increasingly indispensable role in business operations. To enhance worksite safety, we published a Contractor Safety Orange Handbook as a guide for contractors to learn about key safety practices and self-directed safety management. It is important for us to work together with our contractors to build a safer workplace for all, while fostering a shared prosperity across the supply chain.

Product Life Cycle Management: Accelerating Low-Carbon Transformation

In 2024, we ramped up efforts to implement life cycle inventory management across our global locations, allowing us to quantify carbon emissions at every stage of the product life cycle, and drive energy transition, process optimization, resource recycling and value chain engagement. In 2025, we recorded a global inventory coverage rate of 54.3%. Additionally, we have gradually increased the use of renewable energy and low-carbon transportation at our facilities, and collaborated with suppliers on the transition to sustainable materials by 2030. Our net-zero 2050 ambition remains on track as we focus on energy optimization and operational efficiency in alignment with our sustainability transformation roadmap over the next 3 to 5 years.



Major Sustainability Accomplishments





Riding the AI-wave: Scaling up Panel-Level Packaging and Smart Manufacturing

The deployment of AI and digital technologies across all our global manufacturing facilities is a core corporate strategy at ASEH. In Taiwan alone, our smart manufacturing operations is approximately 45% of the entire domestic industry.

Besides applying AI in manufacturing, we are also implementing AI technologies to optimize energy efficiency and pollution control. Through real-time smart monitoring, and early warning and automated controls, we are able to improve our response capabilities and recycling rate, as well as reduce energy consumption.

One such application was 'AI Nose', a patented digital technology capable of detecting odors generated during manufacturing processes in real time, and identifying equipment issues, oxidation and other risks. AI Nose was implemented in 2025 and allowed us to reinforce monitoring and facilitate predictive maintenance, thereby enhancing workplace safety and process stability.

The growing demand for AI computing power is driving heterogeneous integration toward larger packaging sizes, sparking increased interest in Panel-Level Package (PLP) technology. At ASEH, we are not only accelerating the R&D of PLP technologies but also investing heavily in process automation for the volume production of large panel sizes to address package size limitations, capacity and cost inefficiencies of traditional wafer-level packaging.

Compared with traditional wafer packaging, PLP enables more packaged dies per unit area, improving material utilization and productivity. PLP also supports large redistribution layers (RDL), high-density interconnects, and multi-chip heterogeneous integration architecture, thereby meeting the packaging needs of high-end applications such as AI data centers and HPC.

From research and development, process verification to production automation, PLP showcases our technological innovations and integration capabilities in advancing next-generation advanced packaging solutions.

Diversity and Inclusion: Enabling Innovation in Youths and Caring for the Aged

At ASEH, we aim to provide a platform for senior high school students and young entrepreneurs to build innovative technologies and business models that address sustainability issues such as net zero, AI and sustainable development. In 2025, we hosted the 2nd ASE Teen Sustainable Innovation Competition Camp and Sustainable Kaohsiung: Youth Startup Challenge. These initiatives are designed around an ecosystem that acts as incubators for developing young sustainable talent and creating sustainable innovations.

Sustainable Kaohsiung: Youth Startup Challenge. Organized in collaboration with the Kaohsiung Youth Bureau and National Sun Yat-sen University, the challenge is focused on addressing the challenges of net-zero, AI and sustainable development. Featuring a prize money of over NT\$2.1 million, startup programs, expert mentorship and access to a wide range of resources, the event attracted 157 youth startup teams and helped young people transform their sustainability ideas into competitive startup solutions.

ASE Teen Sustainable Innovation Competition. Featuring a NT\$1 million total prize money and a one-year mentorship program, the competition was designed to encourage senior high school students to identify sustainability issues in everyday life and develop solutions. Adequate support and access to resources are provided to winning teams. We will also keep track of their progress and conduct field tests and feasibility assessments to transform their sustainability initiatives into practical uses that create positive social impacts. Numerous achievements from the winning teams have also garnered recognition by being featured in the Scientific American magazine.

Taiwan is fast becoming an aging society, and we are doing our part to address the care needs of the silver population. By the end of 2025, we had already established four elder day care centers near our manufacturing facilities in Kaohsiung, Chungli, Taichung and Changhua, providing care for approximately 104 elderly people.



2025 ASEH Awards and Recognition

10 years in a row

Listed as a constituent of the Dow Jones Sustainability World Index and Emerging Markets Index 2016-2025

Member of
Dow Jones Sustainability Indices
Powered by the S&P Global CSA

10 years in a row

Listed on the S&P Global Sustainability Yearbook 2017-2026



Dual Leadership Status

- Maintained leadership ranking on Supplier Engagement Rating 2019-2025
- Recognition on the Water Security A List 2020-2025



13 Awards

- 2025 Taiwan Corporate Sustainability Awards Executive Committee (TCSA): Taiwan Top 10 Sustainable Companies Award (Ranking 4th in the Manufacturing Sector), Corporate Sustainability Report Award (Platinum), Climate Leadership Award, Water Resource Management Leadership Award, Sustainable Supply Chain Leadership Award, Workplace Well-being Leadership Award, Talent Development Leadership Award, Innovative Growth Leadership Award, Human Rights Practice and Development Leadership Award
- Sustainability Awards (GCSA): Sustainability Reporting Gold Award
- Taiwan Sustainable Action Awards (TSAA): Taiwan Sustainability Action Awards (TSAA): Received three Gold Awards for Cross-Sector Innovation for Sustainable Synergy (SDG 8), AI-Driven Smart Green Manufacturing (SDG 9) and Circular Zero-Waste Economy (SDG 12)

11 years in a row

Listed on the 2015-2025 FTSE4GOOD Emerging Markets Index



FTSE4Good

9 Consecutive Years

Listed on the 2017-2025 FTSE4Good TIP Taiwan ESG Index, developed by FTSE4Good in partnership with Taiwan Index Plus Corp. (TIP), a Taiwan Stock Exchange's (TWSE) wholly-owned subsidiary



Rated Again

Received an MSCI ESG Rating

MSCI
ESG RATINGS

Prime Status

Awarded ISS ESG Prime status for outstanding corporate sustainability performance



Multiple Honors and Recognitions

Excellence in Corporate Social Responsibility:
Ranked 11th in the Large Enterprises – Manufacturing sector; Family-Friendly Workplace Award; Talent Sustainability Top 100; and 1.5° C Alignment Certificate



Recognition for ESG excellence

Received the Leadership Innovation Award in the ESG Development category for the Technology, Electronics, and Industrial sector at the 8th Online Reputation Award



SUSTAINALYTICS

Recognition from International ESG Ratings

2025 Sustainalytics ESG Risk Rating

2025 Awards and Recognition

ASE Kaohsiung

- Ministry of Environment – National Enterprise Environmental Protection Awards: Gold Award (K7), Silver Award (K11)
- Ministry of Environment – Clean Water Sustainability Award: Smart Low-Carbon Management Category (K7), Wastewater Resource Recovery: High-Tech Industry (K14B)
- Ministry of Environment – Circular Economy Excellence: Gold Award (K21)
- National Sustainable Development Awards
- The Occupational Safety and Health Administration, Ministry of Labor – National Occupational Safety and Health Awards: Enterprise Benchmark Award
- The Energy Administration, Ministry of Economic Affairs – Energy Saving Benchmark Awards: Excellence Award
- The 6th Taiwan Circular Economy Awards – Sustainable Supply Chain Excellence Award, ESG Award (K7)
- The 2nd TAISE Taiwan Sustainable Architecture Award (K21)



ASE Chungli

- Silver Award for Child-Friendly Workplace Design, Taoyuan City Government
- Model Enterprise in Maternal Health Protection Alliance, Taoyuan City Government
- Merit Award for Outstanding Occupational Safety and Health Personnel, Taoyuan City Government
- Excellence Award for Workplace Fire Safety SDGs Recognition, Taoyuan City Government



SPIL

- Bronze Award (Manufacturing Group), The 7th National Enterprise Environmental Protection Award, Ministry of Environment
- Gold Award, 2025 Outstanding Resource Circulation Enterprises, Ministry of Environment
- Benchmark Award, SDGs Disclosure Practices in Workplace Fire Safety, Ministry of the Interior
- Gold Award, SDG 9 Industry, Innovation and Infrastructure, 2025 5th Taiwan Sustainability Action Awards, Taiwan Institute for Sustainable Energy



USI

- Top 5% S&P Global ESG Score 2025 in the S&P Global Sustainability Yearbook 2026
- Top 1% S&P Global ESG Score 2024 in the S&P Global Sustainability Yearbook (China) 2025
- 2025 ISS ESG Corporate Rating Prime Status
- SynTao Green Finance 2025 ESG Rating "A"
- 2025 CDP Climate Change B Rating
- 2025 CDP Water Resources B Rating



ABOUT OUR REPORTING

This is our 8th Sustainability Report for ASEH. This report has been prepared in accordance with the GRI Standards and SASB Standards. ASEH has reported in accordance with the GRI Standards for the period 2025/1/1–2025/12/31. ESG Office is in charge of data gathering, compiling and editing. This report is available in both Chinese and English. The complete electronic version can be downloaded from our website.

<https://www.aseglobal.com/csr/csr-download/>

If you have any comments or suggestions regarding this report, please contact us at:

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ESG Website: <https://www.aseglobal.com/csr/>

Report Boundary

The report outlines disclosures on the economic, environmental and social performance of ASE (Advanced Semiconductor Engineering, Inc. and its subsidiaries), SPIL (Siliconware Precision Industries Co., Ltd. and its subsidiaries), and USI (USI Inc. and its subsidiaries). The reporting boundary of our Sustainability Report covers entities accounting for more than 90% of ASEH's consolidated revenue. The entities included in this report are listed as follows:

ASE Facilities: Kaohsiung, Chungli, Wuxi, Shanghai (Material), Japan, Korea (Paju), Korea (Cheonan), Singapore, Philippines, Malaysia and ISE Labs

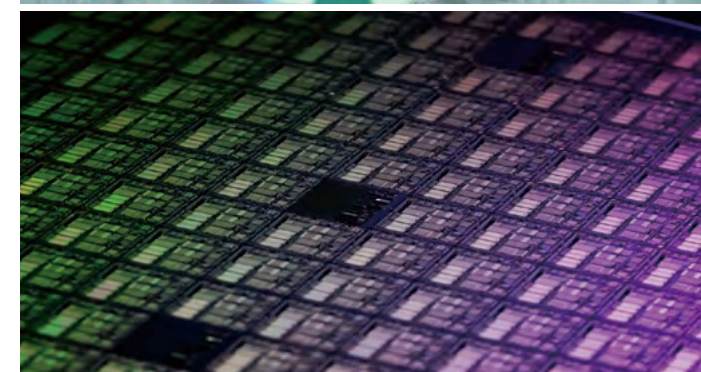
SPIL Facilities: Da Fong, Chung Shan, Zhong Ke, Zhong Ke II, Zhong Gong, Hsinchu, Changhua, Tan Ke and Suzhou

USI Facilities¹: Nantou, Zhangjiang, Kunshan, Jinqiao, Huizhou, Mexico and Vietnam, Asteelflash (Suzhou)

ASE Global Integrated Solutions Co., Ltd.

Any boundary adjustments made to the scope of data is separately explained within the report. Financial information expressed in NT dollars in this report is prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations of IFRS (IFRIC) and Interpretations of IAS (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Financial information expressed in US dollars in this report is prepared in accordance with IFRS, IAS, IFRIC and SIC as issued by the International Accounting Standards Board. Both financial information is audited by Deloitte & Touche. All figures are presented in US dollars unless otherwise specified.

¹ Nantou (Nantou-TT, Nantou-NK), Zhangjiang, Kunshan, Jinqiao, Huizhou, Mexico, Vietnam and Asteelflash (Suzhou)





Internal Review and Approval

The disclosed information and data in this report were initially verified by the relevant managers of the data/information providers. The initial draft was compiled by the ESG Office. After being reviewed by the Corporate Finance and Regulatory Compliance Departments, the final report was approved and authorized for issue by the Chairman of Corporate Sustainability and Information Security Committee.

Other ESG/Sustainability Reports in ASEH

Within the ASEH, we have also published three separate Sustainability reports providing more detailed sustainability information of our ASE Kaohsiung and Chungli Facilities in Taiwan and USI. The complete electronic version can be downloaded from <https://www.aseglobal.com/csr/csr-download/>



ASE Kaohsiung · Sustainability Report



ASE Chungli · Sustainability Report



USI · Sustainability Report

External Assurance

In accordance with the ISAE 3000 (Revised), ASEH engaged Deloitte & Touche to perform a limited assurance engagement on this report that reflected disclosures presented in accordance with the GRI Standards, SASB Standards, and Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. All ASEH sites have acquired certifications in environmental, social, information security and other relevant fields. The company's conformity with international standards ensures complete regulatory compliance in our management and control measures, and operating procedures. For more information, please refer to the chart on next page:



Facility \ Certification	ISO 14001 Environmental Management System	ISO 50001 Energy Management Systems	ISO 46001 Water Efficiency Management Systems	ISO 14064-1 Greenhouse Gases	ISO 22301 Business Continuity Management Systems	QC 080000 Hazardous Substance Process Management System	ISO 9001 ² Quality Management System	ISO 45001 Occupational Health and Safety Management Systems	ISO/IEC 27001 Information Security Management Systems	Global Lighthouse Network	UL2799 Zero Waste to Landfill, ZWTL
ASE Kaohsiung	V	V	V	V	V	V	V	V	V	V	Platinum level (K21)
ASE Chungli	V	V	V	V		V	V	V	V		
ASE Wuxi	V	V		V		V	V	V			
ASE Shanghai (Material)	V	V		V		V	V	V			
ASE Japan	V	V		V		V	V	V			
ASE Korea(Paju)	V	V		V		V	V	V	V		
ASE Korea(Cheonan)	V			V			V	V			
ASE Singapore	V	V		V		V	V	V			
ASE Malaysia	V			V		V	V	V			
ASE Philippines	V			V			V	V			
ISE Labs	V	V		V		N/A ¹	V	V			
SPIL Da Fong	V	V	V	V	V	V	V	V	V		
SPIL Chung Shan	V	V	V	V	V	V	V	V	V		
SPIL Zhong Ke	V	V	V	V	V	V	V	V	V		
SPIL Zhong Ke II	V	V	V	V	V	V	V	V	V		
SPIL Hsinchu	V	V	V	V	V	V	V	V	V		
SPIL Changhua	V	V	V	V	V	V	V	V	V		
SPIL Suzhou	V	V		V	V	V	V	V	V		
SPIL Zhong Gong	V	V	V	V	V	N/A ¹	V	V			
SPIL Tan Ke	V			V		N/A ¹	V	V			
USI Nantou	V	V		V	V	V	V	V	V		
USI Zhangjiang	V	V		V		V	V	V			
USI Kunshan	V	V		V		V	V	V			
USI Jinqiao	V	V		V		V	V	V			
USI Huizhou	V	V		V		V	V	V			
USI Mexico	V	V		V		V	V	V			
USI Vietnam	V	V		V		V	V	V			
Asteelflash(Suzhou)	V	V		V			V	V			

¹ QC 080000 is not applicable to ISE Labs and SPIL Zhong Gong and SPIL Tan Ke, as these are pure testing facilities and do not engage in any manufacturing of products

² ISO 9001 third-party organization: TUV NORD (ASE Kaohsiung, ASE Chungli, ASE Philippines, USI Vietnam); BSI (ASE Shanghai(Material)); SGS (ASE Korea(Paju), ASE Korea(Cheonan), ASE Japan, ASE Singapore, USI Huizhou, USI Kunshan, USI Zhangjiang, Asteelflash(Suzhou); SIRIM QAS (ASE Malaysia); CEPREI CERTIFICATION BODY (ASE Wuxi); UL (SPIL Facilities); DQS(ISE Labs, USI Nantou, USI Mexico); Intertek (USI Jinqiao)



Letter from the Chairman

A New Era of AI-Empowered Sustainability

Semiconductors have become a core driving force that fuels the modern era of smart living, digital economy, low-carbon transitions and medical advancements. Within this evolving landscape, advanced packaging and testing plays a critical role in the semiconductor value chain, transforming chip design and manufacturing technologies into reliable applications that improve the quality of life and drive industry progress. At ASEH, we are guided by our commitment to product quality, service reliability and corporate responsibility. As a key enabler of technological innovation, we work closely with our customers, suppliers, and stakeholders to advance semiconductor technologies and build a more sustainable and resilient future.

2025 was a defining year for the semiconductor industry, marked by remarkable resilience while breaking new ground. Despite persistent headwinds from geopolitical shifts, tariffs and trade barriers, the industry remained agile and continued their growth momentum. While the rapid advancement of Generative AI fueled strong chip demands and unlocked new opportunities, it has also increased energy consumption and infrastructure challenges among others. These challenges serve as a profound reminder that technological progress must advance in step with a sustainable transition.

As we seize the opportunities presented by AI, we have not lost sight on the carrying capacity of the environment. The 10th anniversary of the Paris Agreement marks a crucial juncture for global climate action, as the risk of exceeding the 1.5° C global warming target in the next decade increases significantly. With the carbon reduction transition timeline extremely compressed, climate strategies have shifted from simply reducing carbon emissions to more comprehensive reforms encompassing both climate adaptation and operational resilience. According to the International Energy Agency's 2025 Energy and AI report, the widespread adoption of carbon reduction initiatives in AI could contribute to approximately 5% of reductions in global energy-related emissions by 2035. We believe in the positive synergy between AI and sustainability, and is leveraging our advanced packaging and testing technologies to enable high-performance computing with low energy intensity. AI is also a strategic tool that helps us accelerate our low-carbon transition by utilizing intelligent decision-making and data models to improve energy management, process efficiency, and carbon reduction.

Smart Manufacturing: Reshaping the Sustainability Paradigm with AI

In response to the accelerating shift toward a smarter, low-carbon future, we have adopted a two-pronged strategy centered on AI and net zero emissions. To that end, we are integrating AI into all aspects of our business functions including smart manufacturing, energy management, environmental monitoring and operational decision-making.

As of 2025, our smart factory coverage across our Taiwan operations has reached 45%. Additionally, we continue to optimize our processes, resource efficiency and quality control to create a more streamlined, resilient and sustainable manufacturing system. Our flagship facility in Kaohsiung pioneered the development of our first AI-enabled

smart building, deploying real-time data analysis, equipment automation, and intelligent decision-making across the entire manufacturing process. Smart manufacturing has drastically improved our production efficiency and operational stability while also reducing energy and resource consumption.

Beyond manufacturing, we are also applying AI to strengthen environmental management. Our air pollution control and water treatment systems leverage AI technologies for real-time monitoring, anomaly warning and automated controls. In particular, we have adopted an innovative AI-digitized scent recognition technology that uses scent detection, data identification and intelligent analysis to create a safer, smarter and more conducive working environment at our manufacturing facilities. While we recognize the enormous benefits that AI offers, it is equally important to uphold the highest standards of compliance, and ensure the responsible adoption of emerging technologies through robust data governance and IP protection frameworks.



Jason C.S. Chang
Chairman

On our net-zero transition, we continue to make steady progress toward our SBTi-validated net-zero 2050 targets, with renewable energy use reaching 23% in 2025. We are also actively pursuing a long-term strategy for renewable energy assets, and developing a green energy blueprint to increase our renewable energy use to 42% by 2030. Globally, 90% of our manufacturing facilities are using renewable energy or RE certificates, 10 manufacturing facilities are RE100 compliant and 86% have complied with the ISO 50001 energy management standards. Internal carbon pricing has been implemented at 99.5% of our manufacturing sites, allowing us to internalize carbon costs and use it as a tool to transform climate risks and drive carbon reduction investments and innovation. For residual emissions, we have developed carbon credit offset strategies in accordance with SBTi, prioritizing the procurement of carbon removal credits. It is worth noting that ASEH was one of the first to participate in carbon trading when the Taiwan Carbon Solution Exchange was established in 2023, an action demonstrating our long-term commitment to the company's carbon reduction blueprint and net-zero 2050.

Resilience: Fostering Sustainable Soft Power Across the Value Chain

The semiconductor industry is poised to usher in a new decade of continuous innovation and accelerated transformation. Our supply chain partners are not only crucial drivers of technological innovation, but also an indispensable force in overcoming technological bottlenecks and transitioning towards net-zero. In 2025, "Innovation of Synergy" became a key pillar in our supplier selection process, reflecting the importance we place on innovation, collaboration, and strategic partnerships. By working closely with our suppliers and leveraging our collective strengths, we are accelerating innovation, strengthening competitiveness, and building a more agile and resilient supply chain for the future.

To strengthen the integrity of our supply chain carbon data, we are working actively with key suppliers to obtain ISO 14064-1 greenhouse gas inventory or equivalent third-party certification by 2030. We also require certain raw material suppliers to complete ISO 14067 product carbon footprint certification. The robustness of our carbon management has enabled us to improve data quality, as well as work with our supply chain partners to identify emissions hotspots and accelerate low-carbon technology adoption for a more resilient, competitive and sustainable green supply chain. Amid growing geopolitical challenges and global trade uncertainties, we remain focused on strengthening regulatory compliance and risk management by reinforcing our corporate governance framework.

We are also working closely with 19 equipment suppliers to integrate energy-saving innovations into equipment design from the outset. During the year, we published the ASEH Equipment Energy Management White Paper, incorporating energy efficiency into equipment procurement specifications, as well as the launch of the Equipment Supplier Energy-Saving Project to promote energy efficiency standards for packaging and testing equipment. Our partnership with suppliers to develop next-generation equipment that are energy efficient will allow us to accelerate towards our 2030 goal of reducing energy consumption per unit output by 20%.

Fostering a safe working environment for every employee and partner is fundamental to building a resilient supply chain and strengthening long-term competitiveness. To this end, we have published the Contractor Safety Orange Book, combining standardized procedures, AI-powered intelligent monitoring, and digital technology to reinforce contractor safety management. We are committed to driving fundamental change in safety behavior, integrating safety awareness into every project and operational detail, and working in tandem with our contractors to build a zero-accident, zero-harm workplace culture and, in turn, create a robust and sustainable supply chain.

Co-Prosperity: Building a Human-Centered Support System

Talent is our most valuable asset for long-term sustainability, and we are therefore committed to fostering a safe, healthy, skills-focused and inclusive workplace. We firmly believe that when every employee is respected, empowered and equipped with opportunities to thrive, we can harness the collective strengths of our global operations to drive innovation, transformation and growth.

To address Taiwan's aging society, we are extending our employee care to include family members and providing a support system more closely aligned with our employees' needs. ASE Social Enterprise Co., Ltd. has collaborated with experienced day care institutions to establish five elderly day care centers near our facilities in Kaohsiung, Chungli, Taichung, and Changhua through the 'Good Day Good Care' program. As of the end of 2025, four day care centers are now operational in Kaohsiung, Chungli, Taichung, and Changhua, providing care for a total of 104 senior citizens. The fifth location, the Kaohsiung Jiuchang Day Care Center, will officially open in 2026. We have taken a progressive approach to employee care that extends beyond conventional workplace benefits by developing distinctive programs that support a comfortable balance between work and family life for our employees.

In the area of social engagement, we are investing our resources in public welfare focusing on sustainability education and youth empowerment. We are continuously refining the 'pacer-style' approach in our unique sustainability program for young students, combining competition, mentorship, industry-academia collaboration and practical application. For one full year, students will be provided guidance and support throughout the program from idea development to prototyping and real-world implementation. Our goal is to empower the younger generation with the knowledge, skills and opportunities to transform sustainability concepts such as net zero, biodiversity and the circular economy, into innovative, practical solutions that address environmental and social challenges. We are proud to support the development of an engaged and resilient younger generation equipped to play an active role in shaping a more sustainable future.

Vision: Forging the Next Chapter through Sustainable Leadership

Over the past four decades since our founding, we have made significant strides in our sustainability journey, earning recognition from leading international rating agencies and stakeholders. These achievements reflect not only our leadership in setting industry benchmarks, but also our enduring commitment to concrete action and continuous innovation.

Looking ahead, we will continue to strengthen our global presence by advancing AI enablement and smart manufacturing, while accelerating our low-carbon transition. Guided by a clear vision and unwavering commitment, we will deepen collaboration across our value chain – working closely with our customers, suppliers, employees, and stakeholders, to build a sustainable eco-system that delivers long-term value for the semiconductor industry and meaningful impact for society.



Richard H.P. Chang
Vice Chairman and President

OPERATING MODEL

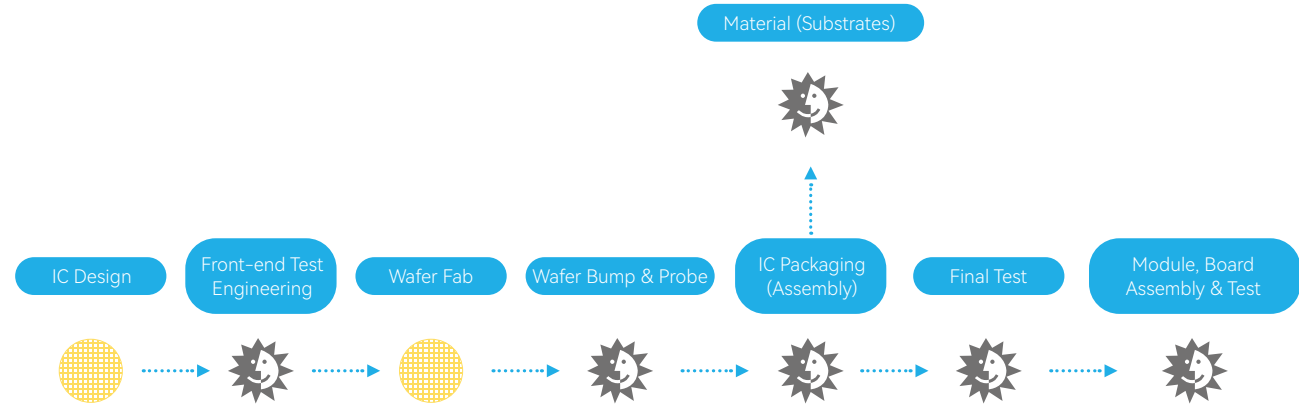
1.1 Company Profile

ASE Technology Holding Co., Ltd. ("ASEH") (TWSE: 3711; NYSE: ASX), established in April 2018 and its subsidiaries include ASE, SPIL and USI. ASEH's mission is to create a business model that combines the strengths of member companies to enhance research and development, increase the level of competitiveness, develop an integrated supply chain and expand our global market footprint. Our structure enables us to innovate and develop miniaturized, high performance and highly integrated services for customers to increase the speed to market for their next-generation products and solutions. By integrating the group's resources, we can continue to explore strategic opportunities with industry partners to strengthen technology innovation and reduce risks, and to create a sustainable future for the industry. For details, please visit <https://www.aseglobal.com>



Service Scope

ASEH is the leading provider of semiconductor manufacturing services in assembly and test. The company offers complete turnkey solutions covering front-end engineering test, wafer probing and final test, IC packaging, materials and electronic manufacturing services and develops leading edge technologies to serve the semiconductor, electronics and digital technology market.



Global Operation

Headquartered in Taiwan, ASEH's sales and manufacturing facilities are strategically located globally in Taiwan, China/ Hong Kong, South Korea, Japan, Malaysia, Singapore, Philippines, Vietnam, Mexico, U.S.A., Tunisia and European countries. ASEH has a worldwide headcount of over 100,000 employees (as of December 2025).

- IC Services
- Service Centers
- System Services
- Sales and Representative Offices

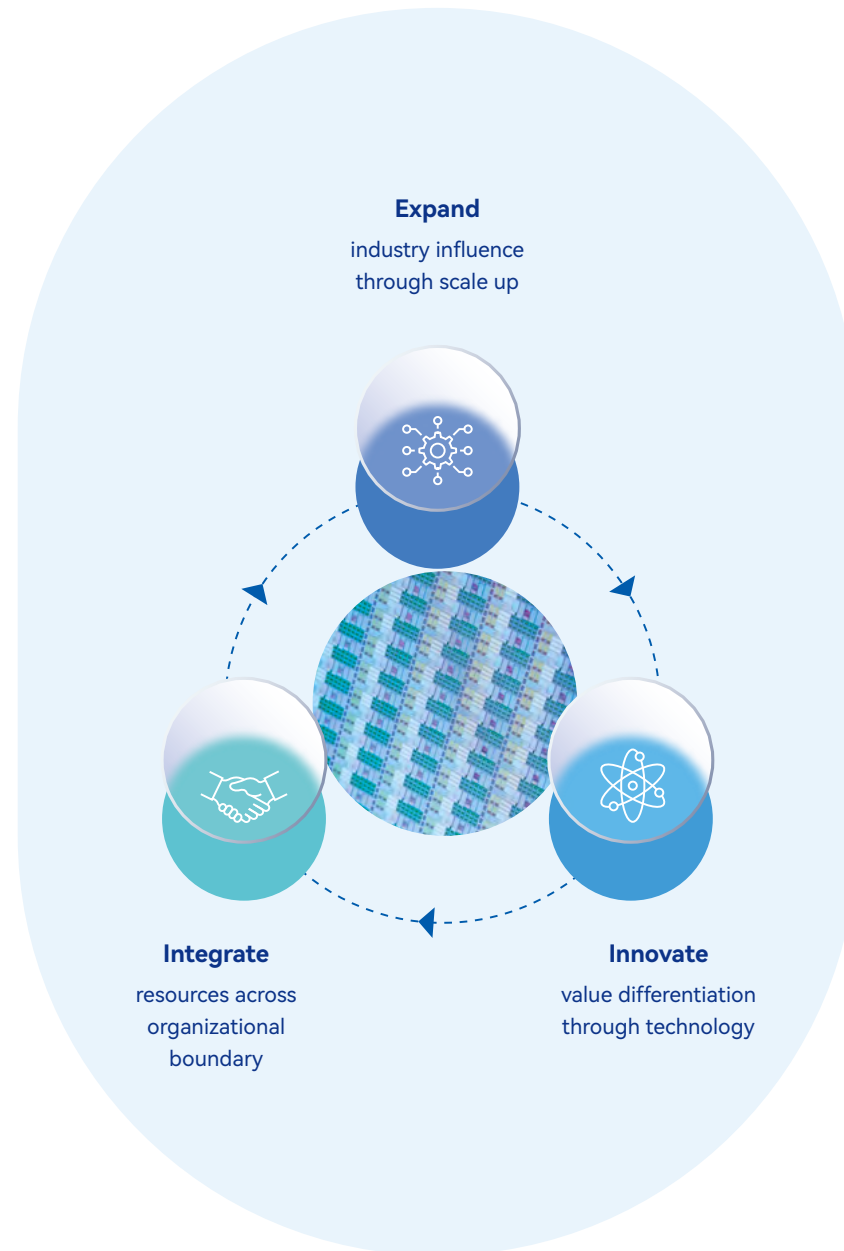
1.2 Mission and Vision

ASEH offers the best manufacturing services in semiconductor packaging/ testing, substrates, and systems. We act as an extension of our customers' own operations, helping them achieve maximum success through efficient resource utilization and our extensive manufacturing chain. To stay ahead of the semiconductor technology curve, ASEH builds a highly experienced and skilled engineering team that continually innovates and develops the most advanced semiconductor technologies.

ASEH adheres to the highest corporate governance standards and transforms business philosophies into sustainable actions. As a major player of the global semiconductor chain, we carefully strategize according to industry development and trends, and seek talent and resources worldwide. We form strategic alliances with the government, industry, academia and business partners to keep innovating and create a mutually beneficial business environment. These alliances help support our sustainable development goals to achieve the betterment of mankind and ecological conservation.

ASEH Value Creation Model

In alignment with our mission and vision, and to maintain industry innovation and leadership, we incorporated future industry trends together with the feedback from our senior management and operating units on the indicators about corporate sustainability to establish the ASEH Value Creation Model. Our value creation model consists of three strategies - Integrate, Expand, Innovate. The model enables ASEH to respond to future challenges and more importantly, it forms the basis of ASEH's foundation in integrating sustainability into our business strategy.





1.3 Financial Performance¹

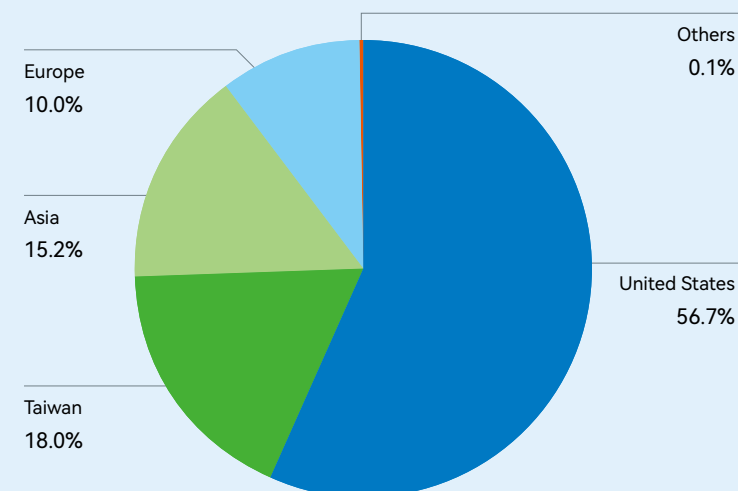
The Group's consolidated revenue for 2025 amounted to NT\$645.4 billion (including NT\$380.2 billion in semiconductor assembly and testing business, NT\$257.2 billion in electronic manufacturing services, and NT\$8.0 billion in others), an increase of NT\$50.0 billion over 2024, with an annual growth of 8.4%. In terms of the semiconductor assembly and testing business, the consolidated revenue for 2025 increased by NT\$63.9 billion over 2024, with an annual growth of 20.2% (excluding substrate materials and inter-segment revenue). The electronic manufacturing services' consolidated revenue for 2025 declined by NT\$14.1 billion over 2024, with an annual decline of 5.2%. Overall revenue performance showed significant growth compared to 2024 across all segments, except for a slight decline in electronic manufacturing services due to a slow recovery.

Annual Operating Revenue



2025 Revenue

We categorize our operating revenues geographically based on the headquarters in which customers are located.



¹ For further details on financial performance, please refer to our consolidated financial report: https://ir.aseglobal.com/html/ir_financial.php

SUSTAINABLE GOVERNANCE

2.1 Organization and Structure

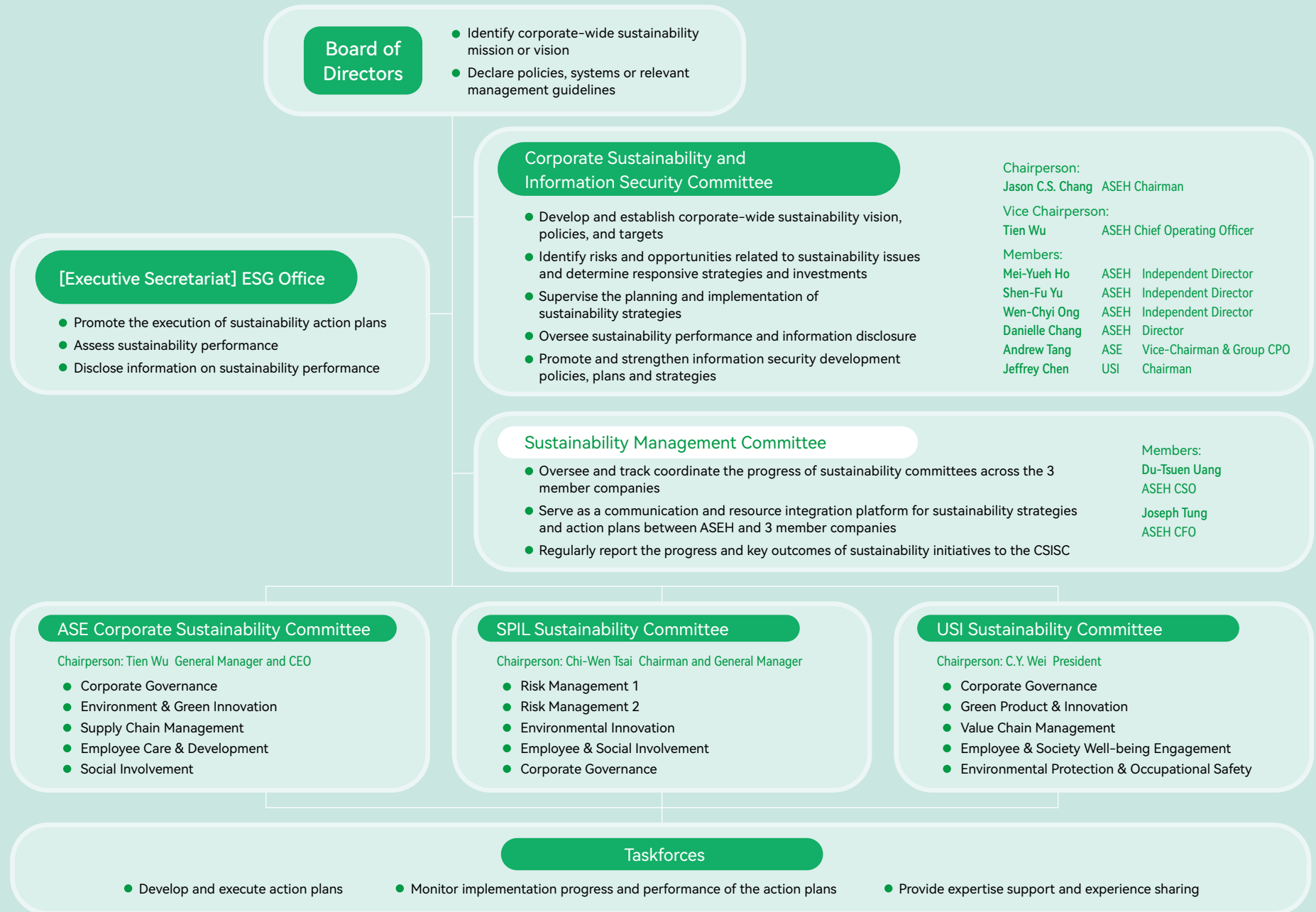
The Corporate Sustainability and Information Security Committee, (CSISC) was formed by the company to serve as the highest level of authority in the planning and supervision of sustainability strategies, and facilitate the management of sustainability policies and goals for all 3 member companies. The 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

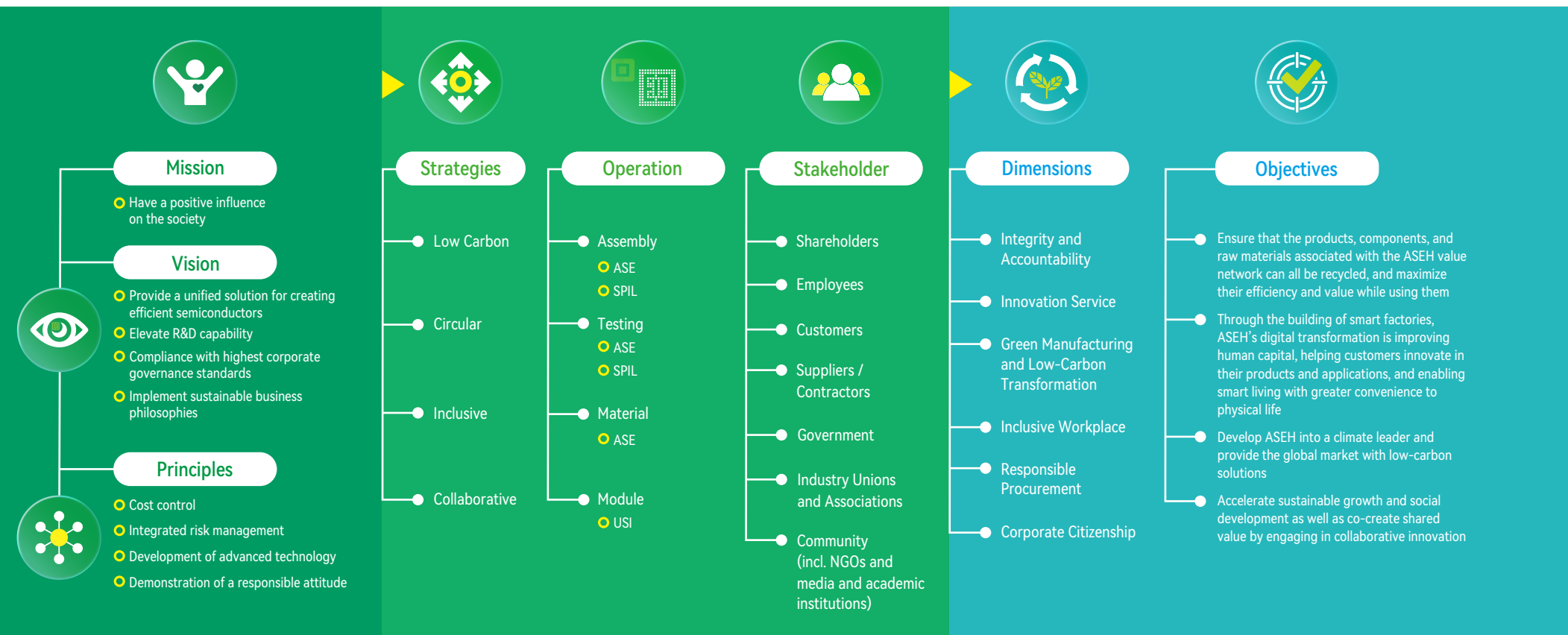
Sustainable Management Framework

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



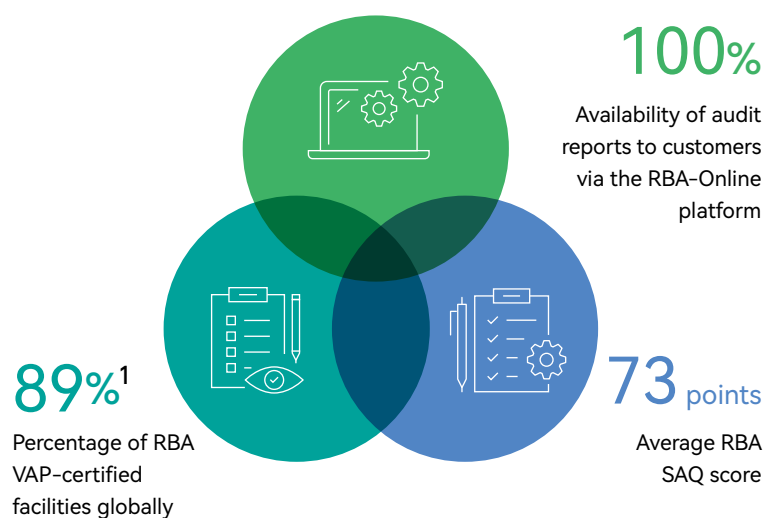
ASE CSC Annual Meeting



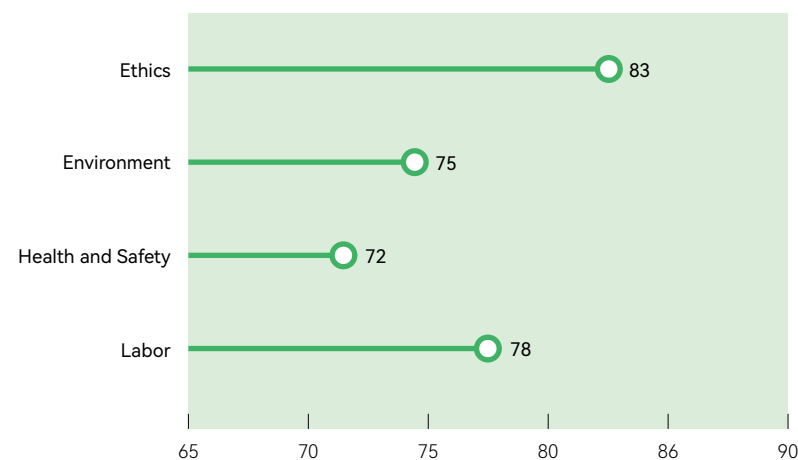
SPIL Sustainability Committee Annual Forum

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.



Average SAQ scores in 2025 (by Category)

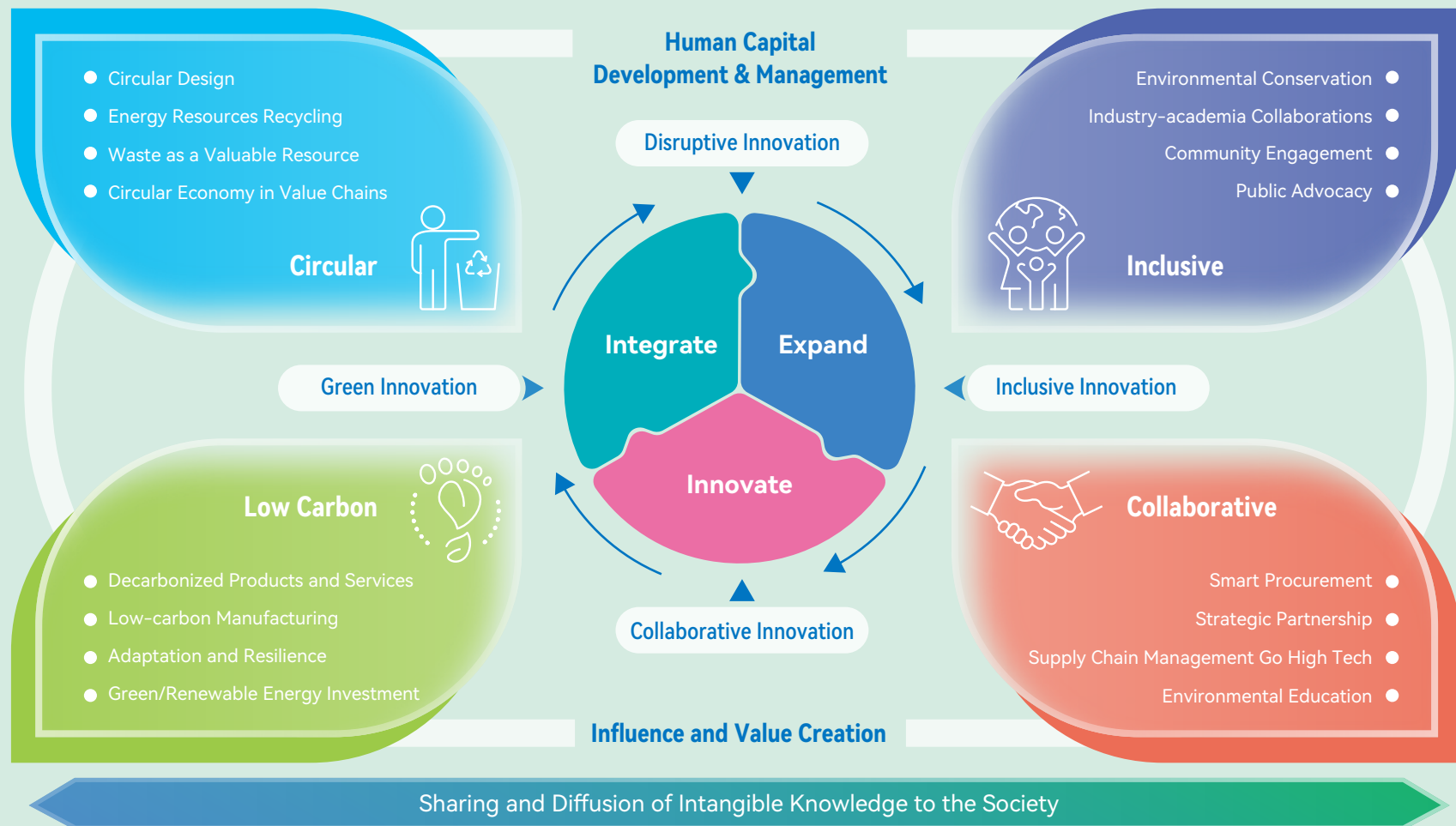


¹ ASE Shanghai (Material), ASE Korea(Cheonan) and ASE Philippines do not complete RBA VAP

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.



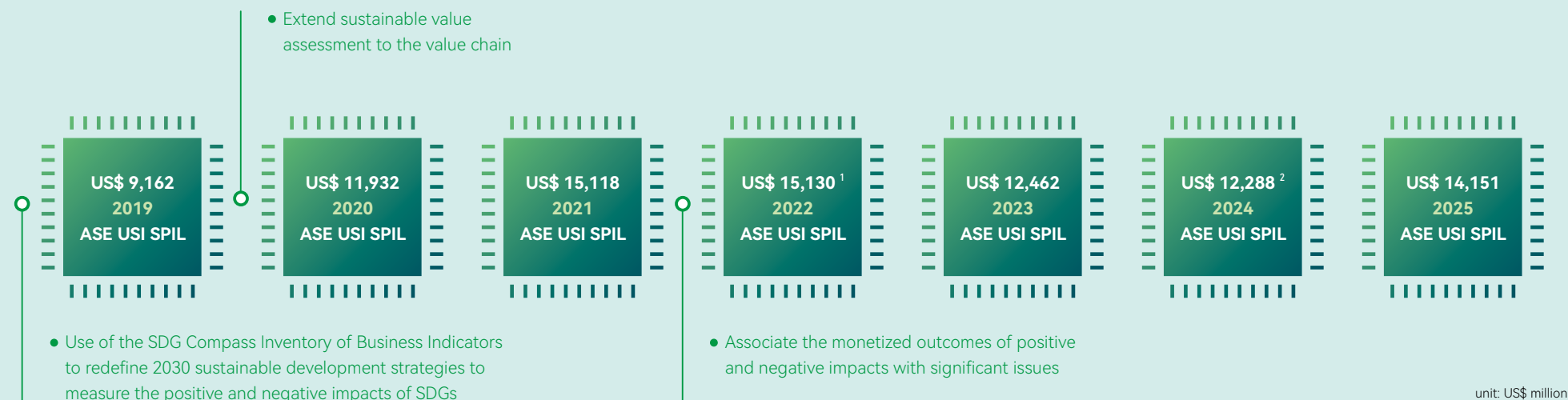
Dimensions	Key Issues	Business Impact on ASEH	Strategic Approach	2025 Progress/Status	2026 Target	2035 Target
Inclusive Workplace	Occupational Health and Safety	Having an advanced and proactive health and safety management system is conducive to reducing absenteeism and improving productivity and quality	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.

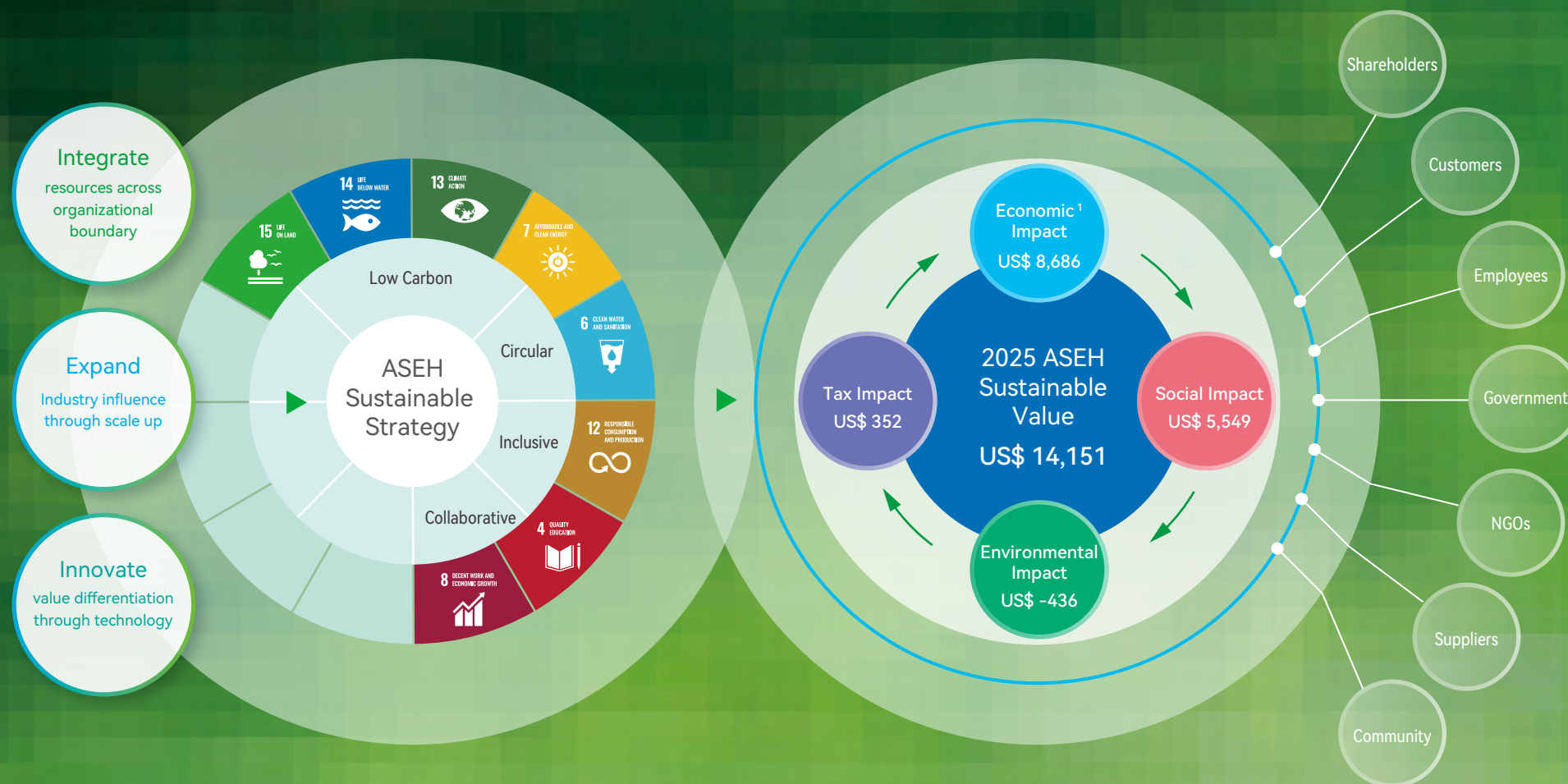
Major ASEH Valuation Milestones



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

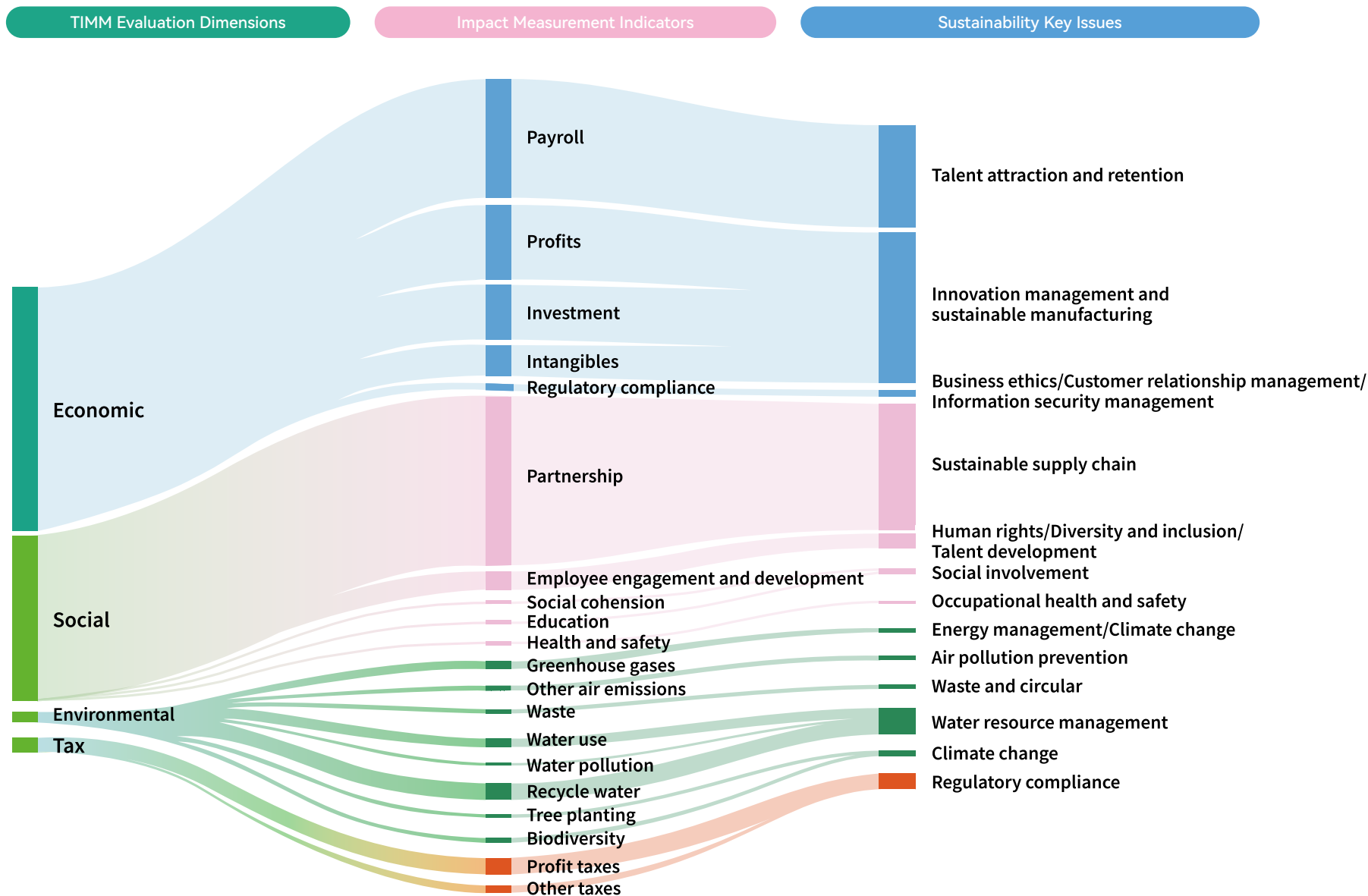
² Due to changes in the assessment basis of social indicators, the impact value for the year 2024 had been recalculated to facilitate comparison between the two years

ASEH Valuation Model



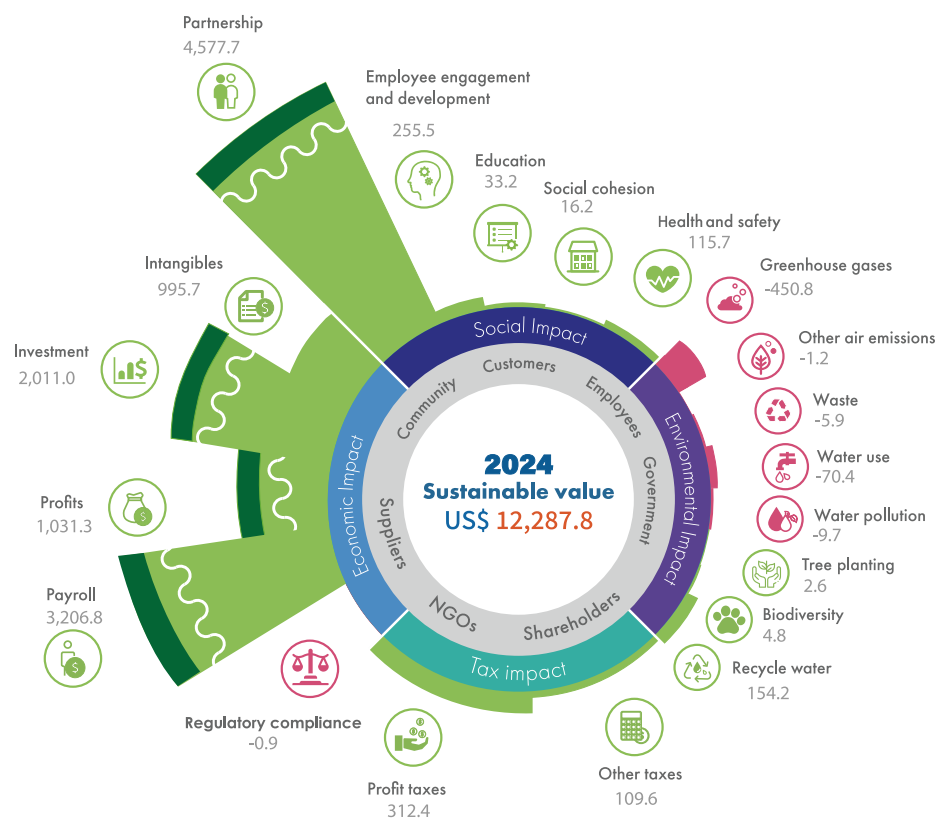
¹ For further details on financial information, please refer to our 2025 Form 20-F

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

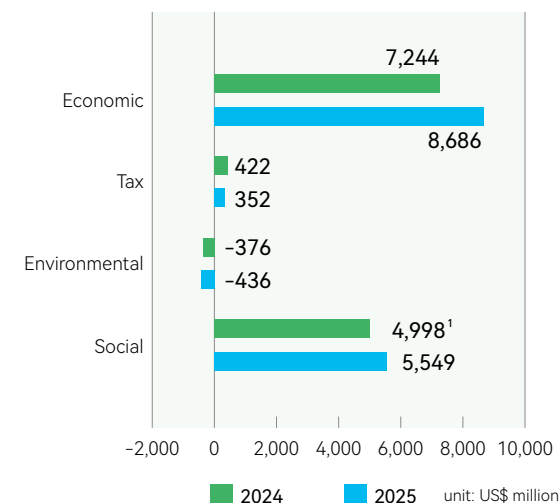
Sustainability Value and Impacts

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.

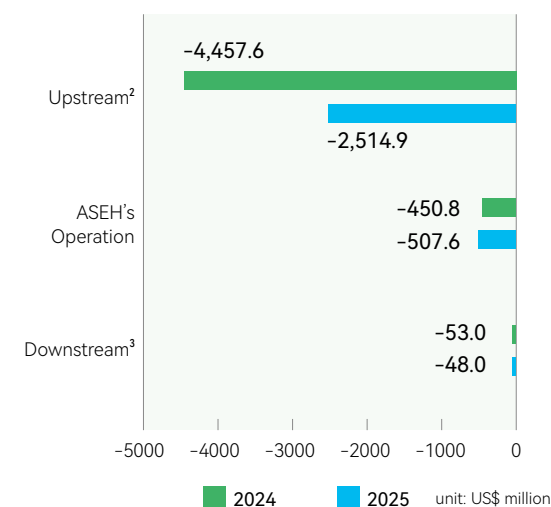
Economic and tax dimensions: In 2025, ASEH's overall economic value increased by approximately 20% compared to 2024, primarily driven by growth in the value generated from wages and benefits, profits, investments, and intangible assets. In response to the growing demand for advanced packaging and testing 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: <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> Notes: ↘ decrease ↗ increase	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	↗	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: <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	↗	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. • 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. unit: US\$ million <table><tr><th colspan="2">Environmental Impact</th><th>2024</th><th>2025</th><th></th></tr><tr><td rowspan="6">Negative</td><td>Greenhouse² gas emissions</td><td>ASEH operations</td><td>-450.8</td><td>-507.6</td><td>↗</td></tr><tr><td></td><td>Products and services</td><td>-4,510.6</td><td>-2,562.8</td><td>↘</td></tr><tr><td>Air pollution</td><td></td><td>-1.2</td><td>-1.0</td><td>↘</td></tr><tr><td>Waste</td><td></td><td>-5.9</td><td>-6.6</td><td>↗</td></tr><tr><td>Water resource consumption</td><td></td><td>-70.4</td><td>-72.3</td><td>↗</td></tr><tr><td>Water pollution</td><td></td><td>-9.7</td><td>-20.6</td><td>↗</td></tr><tr><td rowspan="4">Positive</td><td>Water recycling</td><td>Water conservation</td><td>147.8</td><td>148.8</td><td>↗</td></tr><tr><td></td><td>Water Pollution Reduction</td><td>6.3</td><td>14.0</td><td>↗</td></tr><tr><td>Ecological conservation</td><td>Afforestation</td><td>2.6</td><td>2.7</td><td>↗</td></tr><tr><td></td><td>Biodiversity</td><td>4.8</td><td>6.7</td><td>↗</td></tr></table>	Environmental Impact		2024	2025		Negative	Greenhouse ² gas emissions	ASEH operations	-450.8	-507.6	↗		Products and services	-4,510.6	-2,562.8	↘	Air pollution		-1.2	-1.0	↘	Waste		-5.9	-6.6	↗	Water resource consumption		-70.4	-72.3	↗	Water pollution		-9.7	-20.6	↗	Positive	Water recycling	Water conservation	147.8	148.8	↗		Water Pollution Reduction	6.3	14.0	↗	Ecological conservation	Afforestation	2.6	2.7	↗		Biodiversity	4.8	6.7	↗
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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)

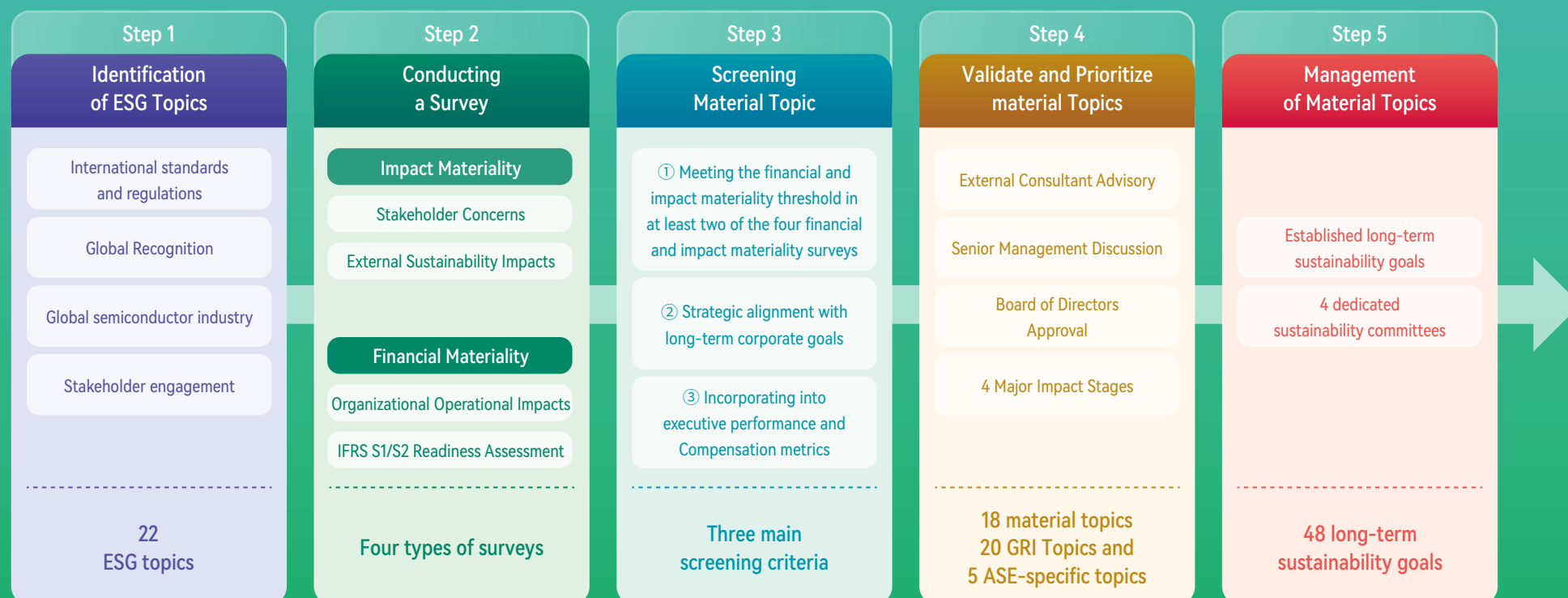
³ Please refer to Chapter 7.2 of this report (Supply Chain Overview)

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 (IWAI), 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

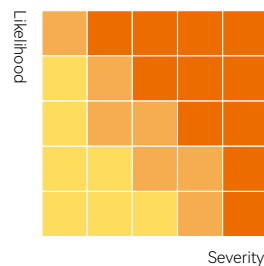
Define positive and negative impact

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

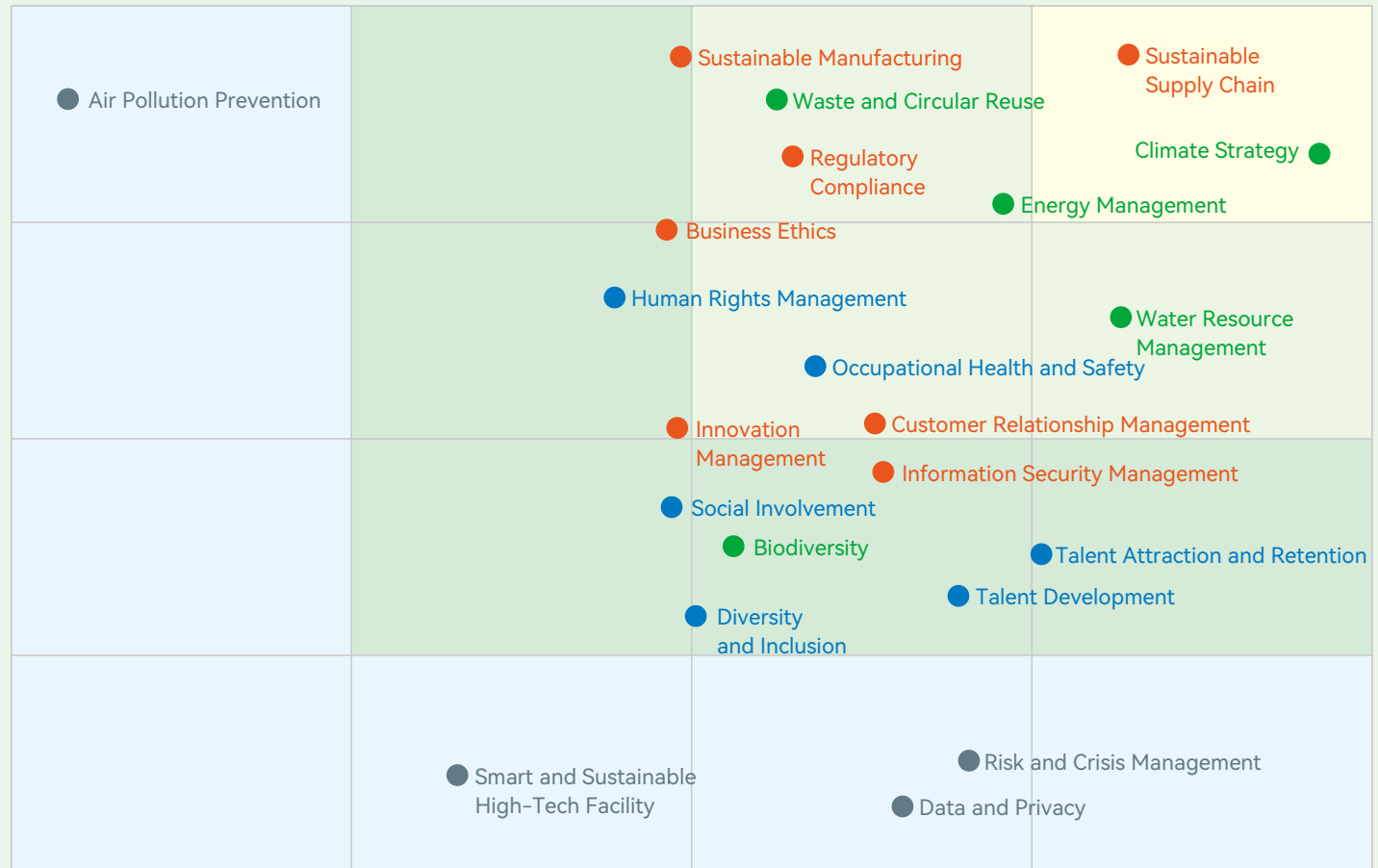
Established 48 long-term sustainability goals
4 dedicated sustainability committees

- 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		V	O		
	Climate Strategies	Economic Performance (201) and Energy (302)		V		V	O		
	Energy Management	Energy (302) and Emissions (305)		V			O		
	Waste and Circular Reuse	Waste (306)		V			O		
	Biodiversity	Biodiversity (101)	V	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



INTEGRITY AND ACCOUNTABILITY

ASEH commits to constructing sound corporate governance, conducting business ethically and complying with all laws and applicable regulations where we operate.

ASEH strives to establish an organizational culture of integrity and accountability, maintain high standards of ethics, effective corporate governance and accountability mechanisms in every aspect of its business, as well as conduct business based on the principle of social responsibility and business ethics to serve both the company's and shareholders' long-term interests.





2025 Key Performance



Continuous education for the Board members: 72 hours¹



Continued listing on the TWSE Corporate Governance 100 Index (TWSE CG100 Index)



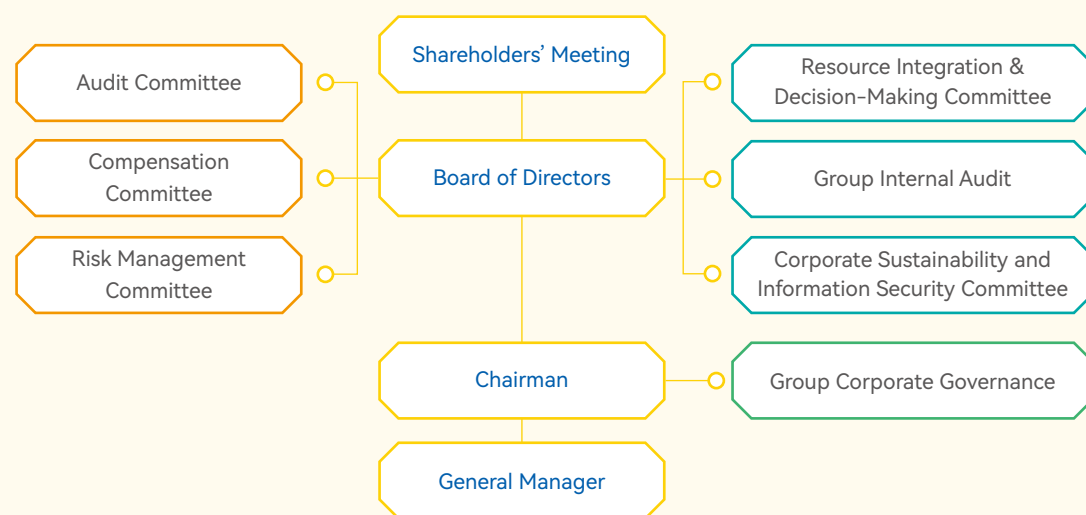
Performance Assessment of the Board and the Functional Committees

The company proactively reviews its corporate governance practices and effectiveness in implementation using the Corporate Governance Evaluation System launched by the FSC. A self-assessment process increases top management executives' awareness in strengthening corporate governance policies, and will help raise the standards of the company's corporate governance. In 2025, the company was among the top 20% best performing listed companies with better ratings in the categories of "Enhancing Board Composition and Operation" and "Promoting Sustainable Development". In 2025, the company was again selected to be a constituent stock of the "TWSE Corporate Governance 100 Index (TWSE CG100 Index)" based on the 2024 assessment of our corporate governance, liquidity tests and financial indicators. To achieve good corporate governance, we will continue to focus on increasing information transparency, protecting the rights and ensuring fair treatment of shareholders, and incorporating sustainable practices into corporate governance.

¹ Total training hours = course duration x number of people

3.1 Board of Directors

The board of directors of the company (the “Board”) has established the “Audit Committee”, “Compensation Committee”, “Risk Management Committee” and “Corporate Sustainability and Information Security Committee”¹, which convene meetings in accordance with the charters approved by the Board, and perform duties conferred by applicable laws and regulations or by the Board. The functional committees shall submit proposals to the Board for resolution, and report to the Board on matters related to their functions and powers. In parallel, the Group Internal Audit Department conducts periodical audits and presents audit results to the Audit Committee and the Board. The Chief Administration Officer (Du-Tsuen Uang) was appointed as the Corporate Governance Officer to facilitate the operation of the Board². In addition, the Resource Integration and Decision-Making Committee was established to strengthen resource integration and decision-making efficiency across all subsidiaries, with the goal of maximizing shareholder and stakeholder value.



¹ For further details on the composition and functions of the Audit Committee, Compensation Committee, Risk Management Committee, and Corporate Sustainability and Information Security Committee, please refer to our 2025 Annual Report (https://media-aseholdco.todayir.com/20260603162439498510721_en.pdf) and Form 20-F “Item 6 Directors, Senior Management and Employees – Directors and Senior Management” at https://media-aseholdco.todayir.com/20260407163248663671910_en.pdf or the company’s website at https://ir.aseglobal.com/html/ir_committees.php

² For more details on the corporate governance affairs and training status of the Corporate Governance Officer, please refer to the company’s website at https://ir.aseglobal.com/html/ir_corpor.php

³ For further details on succession planning, please refer to the company’s website at <https://www.aseglobal.com/csr/integrity-and-accountability/succession-planning/>

⁴ Independent directors are as defined in Rule 10A-3 under the U.S.A. Securities Exchange Act of 1934 as well as defined by the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies by Taiwan FSC. The re-election of the company’s directors was completed at the Annual Shareholders’ Meeting in June 2024. A new director was elected to fill a vacancy by the 2025 Annual Shareholders’ Meeting

⁵ For further details on directors’ attendance of meetings and information regarding conflict of interest, please refer to our 2025 Annual Report https://media-aseholdco.todayir.com/20260603162439498510721_en.pdf

Structure and Responsibilities of the Board of Directors

The Board is the highest governing body of the company. Jason Chang is the Chairman of Advanced Semiconductor Engineering Inc. (“ASE”) since the company’s listing on the Taiwan Stock Exchange in 1989. He is also the Chairman of the company since its founding in April 2018 and the Chair of the Resource Integration and Decision-Making Committee since 2021. As a strategic leader, the Chairman has led the company through consolidating core businesses, tackling challenges, and creating new business opportunities, to achieve market leadership in the semiconductor assembly and test industry. ASEH has developed a management succession plan and regularly evaluates the succession planning progress to ensure the company’s sustainability³.

The fourth Board consists of nine members, each serving a three-year term. Three of the members are independent directors⁴. In addition to the scope of authorities and duties granted by or in accordance with the Taiwan’s Company Act, the company’s Articles of Incorporation and Shareholders’ Resolutions, the Board is actively engaged in the supervision of the overall operations of the company, business strategy formulation and development, risk identification in operation, finance, taxation, and overseeing, planning and implementation of ASEH’s corporate sustainability. To strengthen independent oversight, the Company established the position of lead independent director and appointed independent director Mei-Yueh Ho as the first lead independent director by a resolution of the Board. In this role, she is responsible for hosting independent director meetings, aligning independent oversight perspectives, and facilitating effective communication between the independent directors and executive management.

In 2025, a total of eleven Board meetings were convened. Three independent directors attended every Board meeting in person to fulfill their supervisory duties. The average Board meeting attendance rate was 95.74%. To manage and avoid conflicts of interest, directors or the corporates they represent involving conflicts of interest which may jeopardize the interest of the company, are not allowed to participate in the discussions, exercise their votes, nor vote on behalf of other directors⁵.

Diversity of the Board of Directors

The company's Corporate Governance Best Practice Principles lists the guidelines, management objectives and goals for selecting the Board members¹ and takes into account diverse and complementary factors such as: gender, age, nationality, culture, professional background and industry experience². Members of the Board come from different professional backgrounds with global market perspectives and possess the abilities to conduct risk oversight.

Continuous Education for Board Members

To expand the knowledge and competencies of our Board members to effectively respond to evolving global and domestic corporate governance and sustainability challenges, a robust board education program was put in place. Based on industry requirements, educational and experience background of the Board members as well as the results from the performance evaluation of the Board, we facilitate the Board members with the course planning and activities. In alignment with prevailing global trends as well as internal risk assessments, the company organized training for the Board on topics including the strategic analysis of Taiwan-U.S. economic and trade relations and regulatory compliance in 2025. The Board members are also encouraged to attend external professional courses in accordance with their development needs. For example, some Board members have attended workshops in sustainable development performance and executive compensation, enterprise risk, and business continuity management. Our Board members have continued to participate in continuous education on corporate governance and sustainability during their tenure, with each director fulfilling the required annual training hours in accordance with applicable regulations³.

Board Participation in Sustainability Governance

The Board has direct oversight and management of the company's ESG performance, and the authority to make decisions. In 2025, the Board passed the following resolutions – a) donating NT\$100 million to environmental causes in Taiwan⁴, and b) approved amendments to multiple policy documents pertaining to articles of incorporation, corporate value enhancement plan, sustainable development, corporate governance, risk management, guidance on prevention of corruption, business conduct and ethics, supplier management, environmental responsibility, biodiversity protection and no deforestation, and human rights. The Chief Sustainability Officer and Corporate Governance Officer is responsible for consolidating and reporting to the Board on company-wide implementation covering – GHG inventory, sustainable development, stakeholder engagement, regulatory compliance, ethics, risk management, information security management, intellectual property management, and IFRS Sustainability Disclosure Standards. In July 2025, to strengthen information security management, the Board resolved to elevate the status of the company's "Information Security Task Force" to a functional committee, and to rename the "Corporate Sustainability Committee" as the "Corporate Sustainability and Information Security Committee." The Board also approved the organizational charter of the Corporate Sustainability and Information Security Committee. The entire committee is composed of Board members and is chaired by the Chairman of the Board. This structure is intended to enhance the Board's oversight of the company's ESG performance and information security matters, including the annual implementation results, associated risks and opportunities, and future strategic planning.

Board Performance and Remuneration

We have formulated remuneration policies for our Board member and top management to support strategy of sustainable business. The Compensation Committee evaluate the remuneration of directors and management on a regular basis according to the corporate governance trend report and the overall remuneration market competitiveness report. In addition to individual performance of current year, the remuneration of top management is also determined based on the achievement of the company's financial and relative financial⁵ performance targets. The company has engaged third-party consultants to provide professional expertise backed by data from global research to help the Compensation Committee formulate and manage the Company's remuneration structure.

In 2021 and 2024, the shareholders' meeting respectively resolved to issue restricted stock awards as part of the top management's variable compensation package based on the integration of ESG metrics in greenhouse gas emission and water withdrawal intensity with the company's financial performance (consolidated operating revenue, consolidated gross profit and gross profit margin, consolidated operating profit and operating profit margin). Adopting an incentive plan that links ESG to financial results demonstrates ASEH's commitment to sustainable actions and results, while pursuing strategic business goals.

¹ For further details on the status of directors' diversity and management objectives and goals achieved, please refer to the company's website at https://cms.ase.todayir.com.tw/html/client_tw/ase/attachment/20260825155236210011884_en.pdf

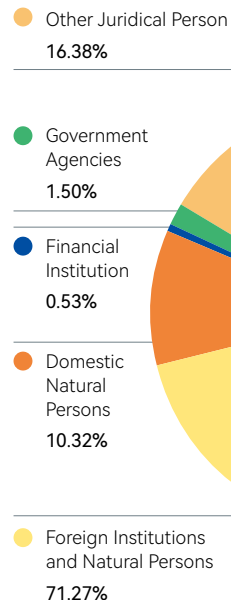
² For further details on the composition of the Board, and professional backgrounds and industry experiences of Board members, please refer to 2025 Annual Report "Ch. 2. Corporate Governance Report" or 2025 Form 20-F "Item 6. Directors Senior Management and Employees — Directors and Senior Management"

³ For more detail on continuous education for Board members, please refer to 2025 Annual Report "Ch. 2.3 Corporate Governance"

⁴ Since 2014, ASE has donated NT\$100 million annually and the program continue after the establishment of the company

⁵ Relative financial performance targets such as revenue growth rate, etc

Structure of Shareholders



To enhance overall efficiency of the Board and to measure the performance of the Board on a yearly basis, individual members, and the functional committees with respect to leading and supervising the company's performance, we established a board of directors evaluation system that incorporates non-financial indicators as well as sustainability-related elements. In accordance with the Rules of Performance Evaluation of the Board of Directors, we have completed internal performance evaluations for the Board as a whole, and for individual directors and functional committees in 2025. Every three years, we commissioned an external professional independent institution to evaluate the Board as a whole by using questionnaires and on-site interviews, and specific recommendations were provided. Such performance evaluation not only helps to enhance the Board's oversight functions and operational efficiency, but may also serve as a reference for directors' remuneration standards. The evaluation results were publicly disclosed on the company's website¹.

Remuneration for top management includes cash, stock options and restricted stock awards. The characteristics of the industry and the nature of the company's business are taken into consideration when determining the ratio of bonus payout based on the short-term performance of top management and the time for payment of the variable part of remuneration. Furthermore, we believe that the ownership of company shares by the directors who hold senior management positions help align their interests and actions with the interests of shareholders; therefore, we formulated "Stock Ownership Guidelines" and updated minimum value of stock ownership in 2023. To enhance corporate governance and ensure the accountability of financial results, we also updated "Compensation Recoupment Policy" in 2023 by expanding the scope of the policy to reserve the right to cancel and require reimbursement of any variable compensation received by the top management to the extent permitted by applicable laws. These two important documents were publicly disclosed in our website².

Shareholder Rights and Interests

To ensure shareholders' rights of being fully informed of, participating in and making decisions over important matters of the company, we have actively responded to TWSE's promotion of corporate governance related measures. These measures include a candidate nomination system for Board member elections, an electronic voting system, case-by-case voting at shareholder meetings, and the disclosure of voting results on a case-by-case basis. The shareholders' meetings are held in an effective, legal and convenient way for shareholders to exercise their shareholders' rights, encouraging shareholders participation in corporate governance and thereby leading to improved attendance at shareholders' meetings.

Information Transparency

We place great emphasis on the stakeholders' right to know, and faithfully comply with applicable regulations regarding information disclosure in order to provide them with regular and timely information on company financial conditions and business operations, major internal documents, and corporate governance status, etc. through diversified channels. These channels include the company website, Market Observation Post System (MOPS), annual report, SEC Filing Form 20-F, ESG Report, quarterly earnings release, press conference and annual shareholders' meeting. To treat stakeholders equally, we concurrently disclose the information of the preceding matters in both Chinese and English. This not only establishes a smooth and effective communication channel, but also grasps the pulse of the market, economy, society and environment through feedback from stakeholders.

¹ For further details on 2025 Board Performance Evaluation Results, please refer to the company's website at https://ir.aseglobal.com/html/ir_board.php

² For more important documents related to the company, please refer to the company's website at https://ir.aseglobal.com/html/ir_doc.php

3.2 Economic Performance and Tax Governance

Tax Policy

ASEH believes that being an honest and responsible taxpayer will help foster economic growth, contribute to business sustainability, reinforce our business value and positively affect our business partners.

ASEH is committed to:



Our tax policy was reviewed and approved by our chief financial officer. The company's accounting department is responsible for income tax filing, and obtains approvals of the appropriate level of authorization before filing.

Consistent with our core values, ASEH is committed to fully meeting tax obligations while also being financially responsible for the potential effects that tax payments might have on our business activities and being supportive of corporate innovation, research and development, reinvestment and sustainable investment initiatives in accordance to government policy. As a multinational corporation, ASEH's tax contribution is international in scope and covers a wide range of public tax systems around the world.

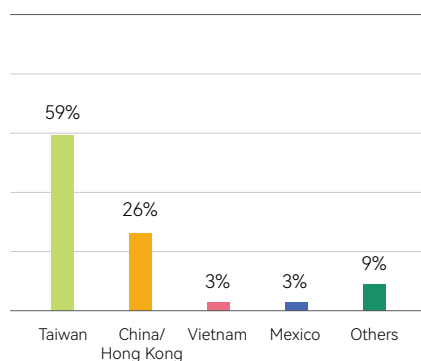
In view of the sophisticated nature of tax matters and the global scale that ASEH operates on, we continuously monitor and assess changes in relevant tax laws and regulations and implement internal training to ensure that employees have the necessary level of skill and awareness for tax issues. In addition to the internal training and guidance, we also have external tax advisors dedicated to advising us on material transactions and providing us with the foresight to mitigate the potential tax-associated risks. In addition to income tax, ASEH also contributes numerous other taxes including property tax, environmental tax and employment tax.

ASEH's global footprint spans across Asia, Americas, Europe, and Africa, covering more than 20 tax jurisdictions, with the principal offices and facilities located in Taiwan and China. Therefore, Taiwan and China contributed most of our operating revenues, profit before tax, income tax accrued for current year, and income tax paid. However, due to the variances in operating results and tax regulations among different tax jurisdictions, the proportions of net profit before tax, income tax accrued for current year and income tax paid may not be equivalent to the proportion of operating revenues. As for other individual countries where we operate, their proportions of the operating revenues, profit before tax and income tax accrued for current year, as well as income tax paid were relatively minor.

The bar charts below show the operating revenues, profit before tax, income tax accrued for current year, and income tax paid by country in 2025.

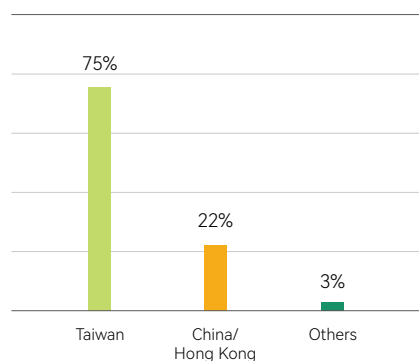
Operating Revenues

US\$ 21 Billion
(NT\$ 645 Billion)



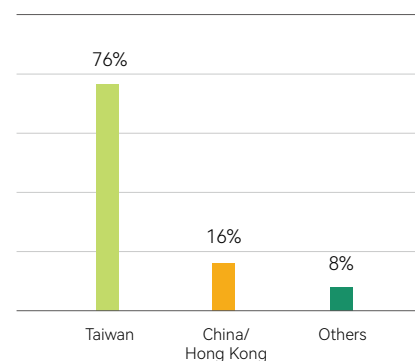
Profit (Loss) Before Tax

US\$ 1,635 Million
(NT\$ 51 Billion)



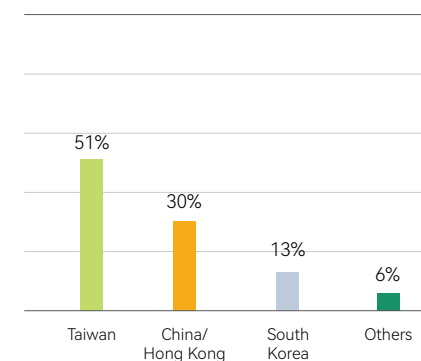
Income Tax Accrued

US\$ 367 Million
(NT\$ 12 Billion)



Income Tax Paid

US\$ 227 Million
(NT\$ 7 Billion)



Legend: Taiwan (Green), China/Hong Kong (Orange), Vietnam (Red), Mexico (Blue), South Korea (Light Blue), Others¹ (Dark Green)

In 2025, our effective income tax rate of 19.70% was higher than the industry average tax rate of 13.96% from SAM CSA Companion in “Semiconductors and Semiconductor Equipment” industry group. In Taiwan, the statutory income tax rate is 20.00% and the additional income tax rate on the unappropriated retained earnings (“URE”) is 5.00%. Under IFRS, the URE tax should be recognized when profits earned; then in the following year, the company would do a tax adjustment of distribution of earnings. A slight increase of 0.73 percentage points compared to 2024 was primarily due to the impact of higher taxable income, withholding tax, URE, and Pillar Two income tax.

In 2025, our effective cash tax rate of 13.86% was higher than the industry average cash tax rate of 13.82%. A decrease of 10.68 percentage points compared to 2024 was mainly because one of our Cayman Islands subsidiaries paid the income tax for a gain from the disposal of our China subsidiaries in the previous year as the tax amount was confirmed in 2024.

¹ “Others” includes Singapore, Malaysia, Japan, the Philippines, U.S.A, Tunisia and European countries, etc.

3.3 Business Ethics

Policies and Specifications

The Board has successively approved and published ethical corporate management related regulations which clearly specify the policies and specification, behavior guidelines, operational procedures and grievance systems to prevent unethical behaviors. These policies aim to shape ASEH's culture of honesty and responsibility and to realize its commitment of compliance to the highest ethical standards in ASEH's overall business activities.

Organization and Authority

As the highest governance body of ASEH's business conduct and ethics, the CSISC coordinates and supervises the establishment and implementation of the ethical corporate management policies and specifications. The CSISC periodically reviews the promotion of business conduct and ethics and the compliance of policies and specifications, and reports to the Board on a yearly basis. The Corporate Governance Taskforce under the CSISC of the three major subgroups is established to promote ethical policies and specifications to our global manufacturing sites and assists in managing and adopting appropriate policies and specifications to ensure ethical management in compliance with the requirements of local laws and regulations. Global manufacturing sites are responsible for planning the internal organization, structure, and allocation of responsibilities, formulating standard operating procedures and conduct guidelines in accordance with corporate policies and specifications, and promoting awareness and educational activities with respect to ethics policy in internal management and in daily operation. The Group Internal Audit is in charge of supervision to ensure the operating effectiveness of reporting system, and reports to the Audit Committee regularly every year.

Ethical Related Regulations



Code of Business Conduct and Ethics



Corporate Governance Best Practice Principles



Sustainable Development Best Practice Principles



Ethical Corporate Management Best Practice Principles



Procedure for Ethical Management and Guidelines for Conduct



Administrative and Practice Procedures to Prevent Insider Trading



Policy and Procedures for Complaints and Concerns Regarding Accounting, Internal Accounting Controls or Auditing Matters



Fair Competition and Antitrust Laws Compliance Policy



Guidance of Prevention of Corruption



Procedures for Handling Whistleblowing Cases of Unethical Conduct



Supplier Code of Conduct

Education and Promotion

To guide ASEH Members¹ and the company's stakeholders to better understand ASEH's business ethics standards, we set up "Code of Business Conduct and Ethics" area of the company website and disseminate our ethical related policies, guidelines, practices, and implementation status of the Board and management levels within the company. We also communicate ASEH's concept of business ethics and company's specific practices through education, promotion and online training and various methods, strengthening the culture of integrity in operation and ensuring the effective implementation of the system.

We require all suppliers to abide by the company's Code of Business Conduct and Ethics and Supplier Code of Conduct. In addition to the "ASEH Supplier Code of Conduct Commitment Letter" signed by new suppliers, relevant guidelines and regulations are specified clearly in our procurement documents and published on E-Hub, an electronic information exchange platform for suppliers. These steps are taken to ensure that all suppliers are cognizant of their obligations when conducting business with ASEH. Compliance with these codes is a prerequisite to qualify as an approved ASEH supplier. Over the years, we have organized annual supplier conferences and periodic workshops, forums, training sessions and monthly/quarterly/yearly appraisals to communicate with suppliers on our Supplier Code of Conduct, to ensure proper alignment in values and ethics.

¹ "ASEH Members" includes all employees, officers, supervisors and directors of the company, its subsidiaries and joint ventures

2025 Programs and Implementation

Education and training, advocacy and communication:

1. The Administrative and Practice Procedures to Prevent Insider Trading of the company stipulate clearly the restrictions with regard to trading of shares by Board members. Email reminders on the policy and regulatory compliance were sent out by the corporate governance officer to the Board members prior to the blackout period when the Company released its quarterly and annual financial reports in 2025.
2. The company's Corporate Governance Officer has duly reported to the board on the company's current ethical management and work plans on May 12, 2025. The Board passed a partial amendment to the company's Guidance on Prevention of Corruption, Code of Business Conduct and Ethics, and Supplier Code of Conduct to enhance the protection of human rights, friendly workplace, and business ethics among ASEH entities and our global supply chain partners.
3. The company has promoted its business code of conduct and ethical compliance reporting mechanism on the Group Audit Management System platform, which is accessible to our global business locations. This is intended to help employees understand when and where they can file a report or complaint. We also conduct in-person information sessions with the management and employees at our global business locations to share selected case studies and procedures for handling reports of unethical conduct. We are continuously calibrating the reporting system to ensure ease of use and encourage proactive reporting on unethical behavior. We are committed to investigating and handling every report in a fair and equitable manner, in accordance with the company's whistleblowing policy.
4. ASEH's business locations around the globe have conducted business practices and ethics related training to all employees through In person and online training system to conduct, with the topics covered including ethical management, anti-corruption, trade secrets, fair competition, respect for intellectual property, prevention of insider trading, information security, RBA Code of Conduct, and employee code of conduct at all business locations (250,445 participants clocked a total of 205,841 hours on the course). In total, 54,672 employees attended the courses related to the company's Administrative and Practice Procedures to Prevent Insider Trading and on applicable laws and regulations.

Risk assessment:

- All of our sites around the world have conducted business ethics risk assessment and maintain existing control measures or develop corrective action plans based on the assessment results. No significant uncontrolled risks related to business ethics violations have been identified.



Consultation and Report

We have established channel of consultation for ASEH Members and various internal and external reporting channels¹. ASEH Members or any third party may report to the internal or external channels, either using their own identity or anonymously. Investigation and improvements were made according to related reported issues, emphasizing on the importance of business ethics and integrity by providing educational training (such as e-mail advocacy and online quizzes). We are committed to keeping the whistleblower's identity and reporting contents confidential, and protecting him/ her from any unfair treatment or retaliation as a result of the violation reporting.

ASEH received a total of 138 complaints in 2025, of which 46 lack sufficient information to conduct further investigation or were employee-related complaints that have been forwarded to the HR department to follow up. There were a total of 70 complaints related to unethical business behavior. Of which, 44 cases pertaining to unethical business behavior were substantiated after thorough investigations were conducted, with 2 corruption or bribery cases, 1 conflict of interest case, and 41 discrimination or harassment cases. All necessary improvement measures have been taken, including taking disciplinary actions against violating employee, enhancing ASE members' awareness through trainings, conducting post-cases reviews to ensure the improvement measures taken to effectively prevent the recurrence of similar cases².

For the purpose to reinforce the whistle-blowing mechanism, the company has appointed an independent third party to assist in handling any reporting regarding insiders' misconducts in the course of investigation if necessary and provide legal services in the subsequent investigation since 2018.

¹ For further details on internal and external report channels, please refer to the company's website <https://www.aseglobal.com/csr/integrity-and-accountability/business-conduct-ethics/>

² For more detail on improvement measures related to harassment and discrimination, please refer to 6.1 Talent Attraction and Retention

³ Number of cases lack sufficient information to conduct further investigation

⁴ Number of cases involved employees' personal complaints and were forwarded to the HR department to handle

⁵ Number of breaches confirmed related to ethics matters after investigation

Number of code of business conduct and ethics violation reports filed in 2025

Number of cases received					
138					
Not accepted ³	Not related to ethics matters ⁴	Related to ethics matters			
46	22	70	Item	Not Breach	Breach ⁵
			Corruption or Bribery	0	2
			Conflict of Interest	1	1
			Insider Trading	0	0
			Money Laundering	0	0
			Fair Competition and Antitrust	0	0
			Secret Divulgence	0	0
			Privacy and Personal Data Protection	0	0
			Discrimination or Harassment	25	41
			Total	26	44

Processing Procedures for Violation Reporting



1

Filing

Violation is reported.



2

Acceptance

Group Internal Audit accepts the report and conducts preliminary analysis.



3

Investigation

Audit Committee appoints chairperson of the investigation team, and an investigation team will be formed by the chairperson to select qualified personnel to conduct the investigation.



4

Disciplinary and Corrective action

Based on the investigation results, corresponding actions will be taken, including disciplinary actions, legal actions, corrective actions, and education and training.



5

Reporting to Audit Committee

Investigation team will forward an investigation report to Audit Committee via Group Internal Audit.

3.4 Risk Management

As a global company, managing risk is integral to ensuring business resilience and continuity. At ASEH, we have established a comprehensive risk management architecture in accordance with the Enterprise Risk Management (ERM) approach. In addition, we have incorporated the ISO 31000 Risk Management – Principles and Guidelines to manage risks in the day-to-day operations, together with systematic general risk control measures to form a comprehensive and effective risk management framework that also allows us to explore potential opportunities that may arise.

Risk Management Policies

The ASEH's Risk Management Policies and Procedures adopted by the board of directors in 2020, was designated as the highest level of foundation for the company's risk management. It explicitly mandates that risk management must be incorporated into both the company's business strategy and organizational culture, and that it is crucial to establish a comprehensive set of risk management procedures that undergo continuous review to ensure the effective control of risks.



Risk Governance Framework

The Governance level of Authority in Risk Management and Control – ASEH Board of Directors/ Risk Management Committee

As the highest decision-making authority of risk management and control, the board of directors of ASEH's. The members of the board have an extensive understanding of the industry landscape and experience in risk mitigation, to formulate risk management strategies that take into account both the company's business strategy and the overall environment. The Risk Management Committee, which consists of three independent directors, is a functional committee established directly under the board. The committee is responsible for overseeing comprehensive risk management, implementing risk management policies and decisions of the board, coordinating and promoting inter-departmental risk management plans, supervising and managing the company and its subsidiaries' risk management and control mechanisms, and reviewing and compiling risk management reports and submitting them to the board of directors on a regular basis.

The Third Line of Defense – Group Internal Audits

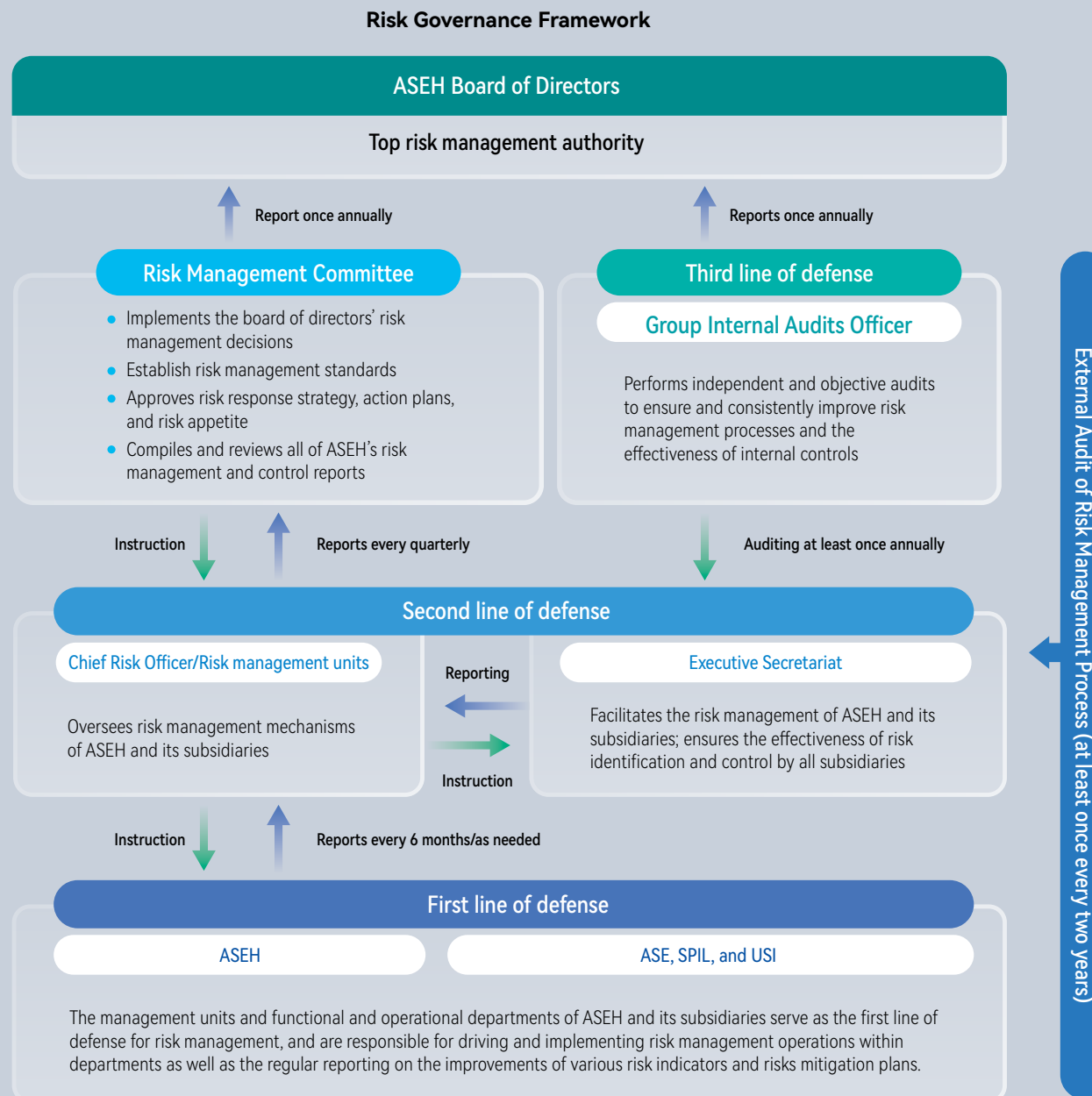
The Group Internal Audit (GIA) office was established under the board of directors to perform annual audits (at least once a year) of business operations and management processes related to risk management in order to evaluate the completeness of risk identification, the accuracy of risk assessment, and the implementation status of response measures in all departments. The goal is to ensure that all risks are effectively controlled within acceptable limits. The scope of the audit includes both the company and its subsidiaries, and the audit findings are presented to the board of directors to ensure objective oversight and management of various risks, as well as reasonable belief that the company's goals have been met.

The Second Line of Defense – Chief Risk Officer

The board of directors has designated Du-Tsuen Uang, our Corporate Governance Officer, as the Chief Risk Officer. Uang's responsibilities include providing guidance and oversight for the risk management efforts of the company and its subsidiaries, and submitting annual reports to the Risk Management Committee. The Risk Management Executive Secretariat facilitates the implementation of risk management measures, while different functional units and subsidiaries undertake risk management tasks in accordance with their respective business needs and responsibilities.

The First Line of Defense – Responsibility of all functional units of ASEH and its Subsidiaries

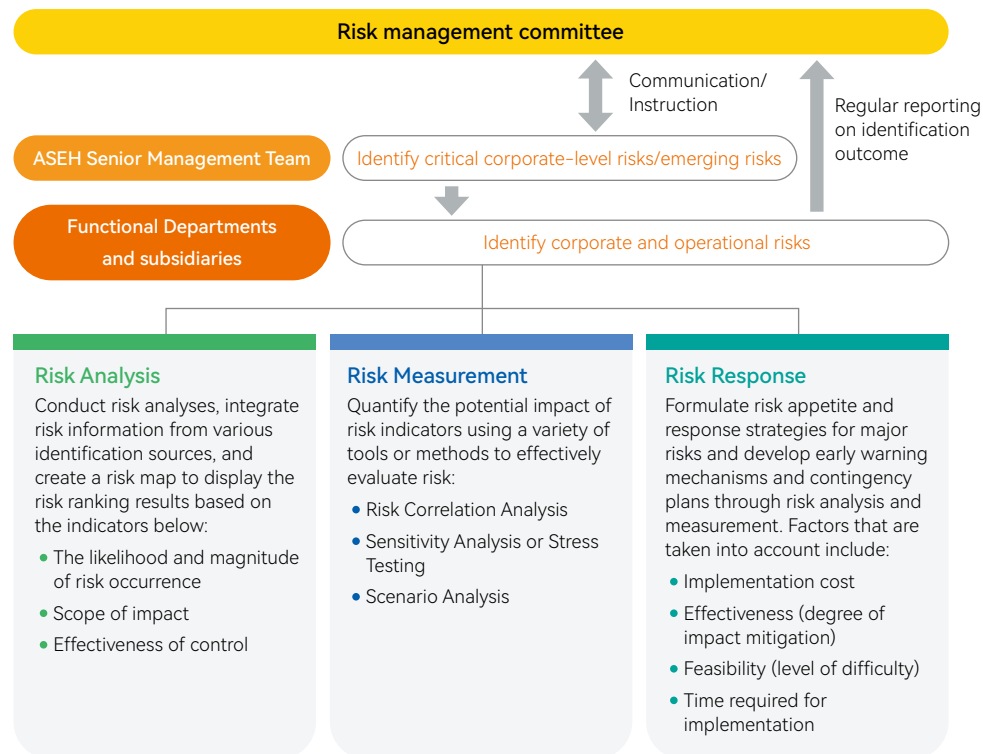
The successful implementation of risk management is contingent upon the integration of risk management principles into the day-to-day activities of all employees across the company. The company outlines the roles and responsibilities of the functional units and each unit is accountable for the risks arising from the day-to-day operations. We will continuously promote a corporate culture of risk awareness across the company to enable our employees to better understand, identify and manage associated risks. Furthermore, in order to effectively manage and control overall company risks, our subsidiaries are required to establish risk management committees that report to the Chief Risk Officer and Risk Management Committee.



Risk Identification Process

ASEH implements a top-down ERM approach to identify effectively critical operational and strategic risks. Each year, the senior management team meets to identify potential risks, while a bottom-up risk inventory mechanism is employed to identify corporate-level and operational-level risks in all subsidiaries. The risks identified by the senior management team and the risk management of each functional unit are integrated to form a comprehensive risk identification process. The identified risks are documented in the Risk Register and subject to evaluation to identify the key risks according to risk level and control effectiveness, and subsequently, to develop a risk response strategy or risk management plan accordingly. To clarify potential correlations between various risk factors, we employ the Correlation Analysis method to analyze them, formulate risk mitigation plans in the event that relevant impacts are found, and regularly monitor the implementation status and effectiveness to reduce the residual risks.

Risk Identification Process



Risk Analysis

The functional risk management units identify potential risks encountered in their day-to-day operations and rank them using indicators such as the probability of occurrence, level of impacts, and control effectiveness. In 2025, the company identified a total of 225 risks from its annual risk identification and analysis. The distribution of the associated risk levels is indicated as follows:

ASEH Risk Matrix

Risk level	H	1	0	0
	M	40	3	0
	L	135	46	0
		Yes	Partial	No
		Control effectiveness		

Risk Measurement

Based on the results of the risk analysis, we perform annual risk measurement on major risk factors. Depending on the attributes of the risk factors, we then employ a variety of methods and tools, including Risk Correlation Analysis, Sensitivity Analysis or Stress Testing, and Scenario Analysis, to assess the impact of risks on the company or correlations between risks. This evaluation also determines whether it is necessary to adjust the level of risk appetite or tolerance.

Risk Category	Risk Description	Measurement Methods/Tools
U.S. BIS Export Control Risk	Enterprises complying with U.S. BIS regulations by imposing restrictions on customers in specific regions may run afoul of other countries' laws—such as China's Anti-Foreign Sanctions Law or Unreliable Entity List provisions—thereby facing a dual risk of being sanctioned, sued, fined, or having their assets frozen in that market.	Scenario Analysis · Sensitivity Analysis · Stress Testing Sensitivity Analysis
Interest Rate and Foreign Exchange (FX) Risk	Interest rate risk refers to the risk that the company's annual interest expense will increase in response to a 100-basis-point (1%) rise or fall in the benchmark interest rate. Exchange rate risk refers to the impact on the company's net profit or shareholders' equity, all else being equal, in response to a depreciation or appreciation of the New Taiwan Dollar (NT\$) against the U.S. Dollar (US\$).	Sensitivity Analysis · Stress Testing
Supply chain risks	The risk of material supply disruption due to the potential shutdown of suppliers' production bases or port closures resulting from an unexpected outbreak of war.	Sensitivity Analysis · Stress Testing



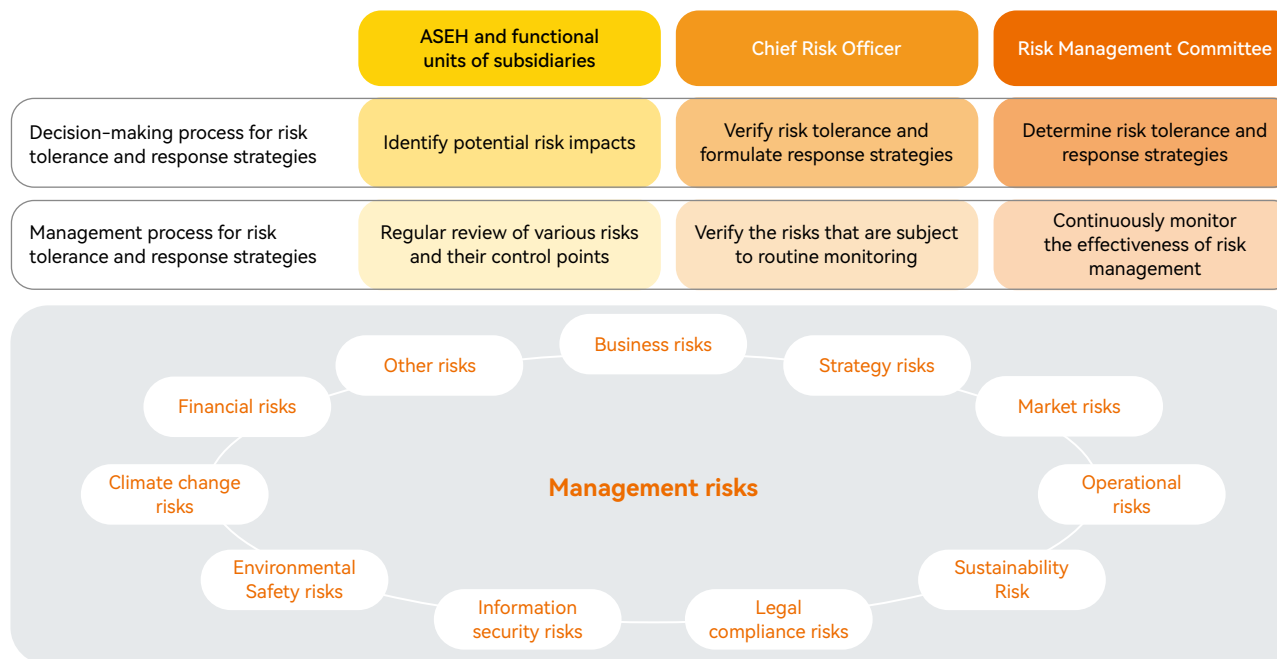
Decision-making Process for Risk Tolerance and Response Strategies

After the risk factors have been identified and measured, the Chief Risk Officer, who serves as the second line of defense in the organization's risk management, is responsible for collating the proposed risk tolerance and response strategies before reporting the summary to the Risk Management Committee. The Risk Management Committee will then review and decide on the proposed risk tolerance and response strategies, and submit to the board of directors for their reference and subsequent execution. This entire process provides a firm basis for the implementation of risk control and response measures.

Risk Response Measures

Geopolitics, Energy management and renewable energy risks, as well as Cyber Security risks, are among the primary risks for ASEH in 2025. The company's risk tolerance and mitigation measures were planned in accordance with the findings of the comprehensive risk assessment.

Three Lines of Defense for Risk Management



Risk Category	Risk Description	Mitigation Measures
Geopolitics	When enterprises implement restrictions on customers in specific regions in order to comply with U.S. BIS (Bureau of Industry and Security) regulations, they may inadvertently violate other countries' laws—such as China's Anti-Foreign Sanctions Law or Provisions on the Unreliable Entity List—thereby exposing themselves to a dual risk of sanctions, litigation, fines, or asset seizure within that market.	1. Taking the US-China trade restrictions as an example, the company should have its legal department identify the impact of regulatory changes, senior management decide on countermeasures, procurement and sales departments assess the scope of restrictions, IT update system settings to manage risk, and continuously monitor regulatory changes to minimize losses. 2. Strengthen global layout 3. Actively cultivate local suppliers to achieve short-chain supply 4. The original production site dispatches experts to go overseas to train local personnel
Energy management and renewable energy risks	Energy regulations and energy efficiency standards (such as minimum energy performance standards for motors and air conditioners) are continually being raised. Enterprises that fail to upgrade their equipment in a timely manner may face fines or forced suspension of operations. In addition, renewable energy developers (power plants) may be unable to deliver electricity as scheduled due to natural disasters, project delays, or financial difficulties, resulting in a green power supply gap for enterprises.	1. Continuously monitor changes in energy regulations across regions. 2. Implement an AI-based smart energy management system to enable precise data monitoring, and prioritize "energy-saving technology upgrades" (which offer the lowest cost and most direct benefits). 3. Adopt a diversified strategy (such as installing self-built rooftop solar systems combined with signing medium- to long-term green power procurement agreements, i.e., CPPAs) to mitigate the risk of relying on a single supplier.
Cyber Security Management	Attackers are leveraging AI to rapidly generate ransomware variants without malicious signatures, or to automatically identify and screen enterprise vulnerabilities, causing both the frequency and precision of attacks to increase exponentially. In addition, AI is being used to impersonate the voice or image of corporate senior executives to carry out precisely targeted "Business Email Compromise (BEC)" scams, deceiving finance personnel into transferring funds or disclosing critical credentials.	1. Continuous cybersecurity education and training and irregular phishing drills 2. Implement two-factor authentication 3. Perform system vulnerability scans regularly 4. Purchase information security insurance

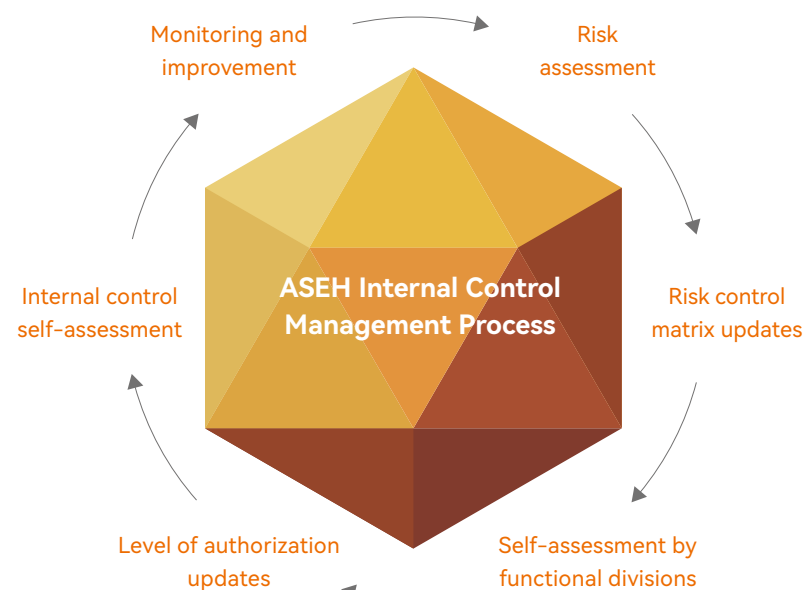


Verifying the Effectiveness of Risk Management

Internal Control

ASEH's Internal Control Policy complies with the Regulations Governing Establishment of Internal Control Systems by Public Companies established by Taiwan's Financial Supervisory Commission (FSC) and the pertinent regulations of the U.S. Securities and Exchange Commission. The policy, developed by senior management and approved by the board of directors, encompasses control operations at the corporate and operational levels. The objective is to establish a scope and standards that are applicable to the internal control systems of all of the company's business units and subsidiaries, thereby achieving effective design and implementation of internal controls, promoting the sound operation of the company, and to reasonably ensure accomplishment of the following objectives:

- Operational efficiency and effectiveness
- Transparency, reliability, timeliness, and legal compliance in reporting
- Compliance with the relevant laws and regulations



Risk-based Internal Audits

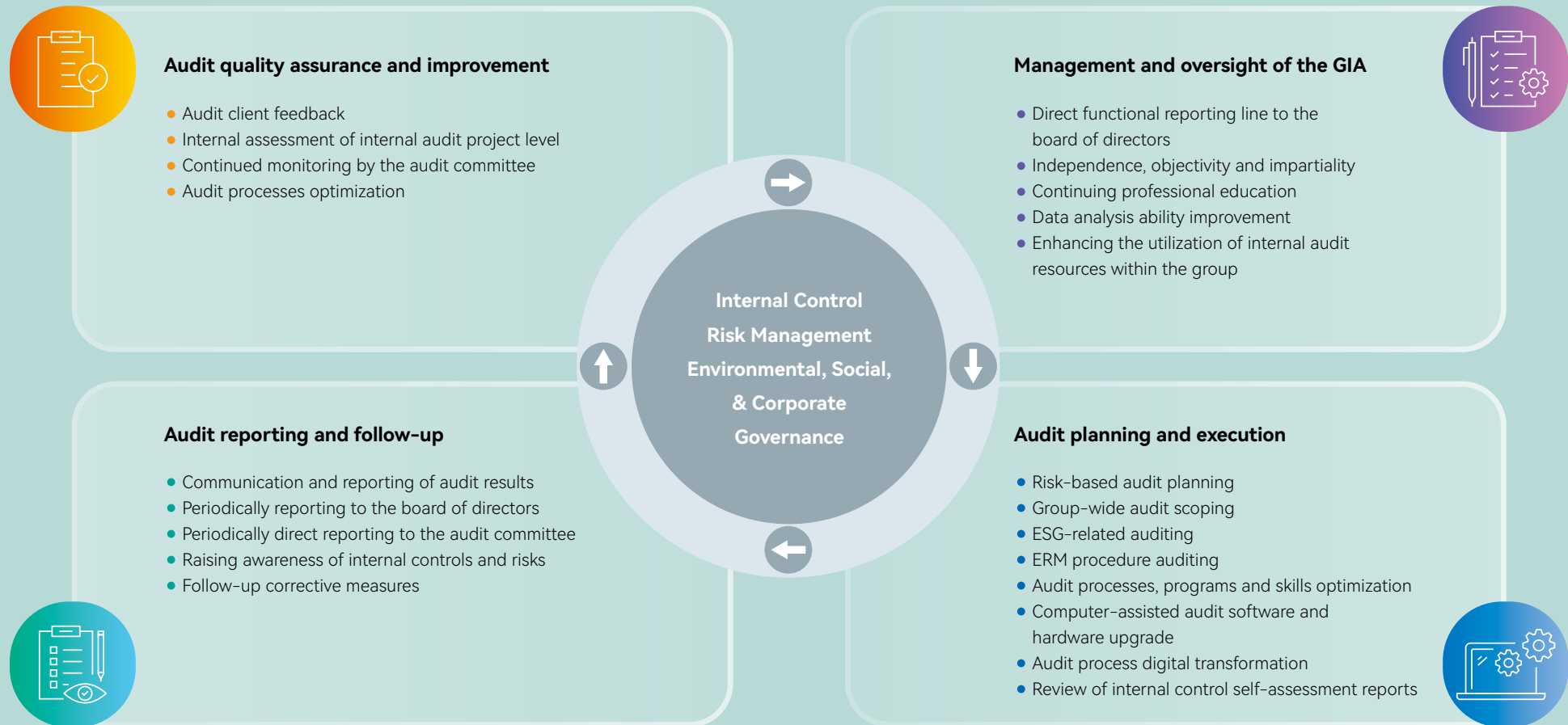
The Group Internal Audit (GIA) office was established under the board of directors to assist the board and management in reviewing and evaluating the effectiveness of the internal control system, measuring the effectiveness and efficiency of the company's operations, and assessing the reliability, timeliness, transparency, and legal compliance of relevant reports. In addition, the GIA office makes timely recommendations for improvements to reasonably ensure the continuous operating effectiveness of the internal control system, and to provide a basis for reviewing and revising the internal control system.

The GIA Division comprises an internal audit officer and an appropriate number of qualified, dedicated internal auditors as indicated by business scale, operating conditions, management needs, and the provisions of applicable laws and regulations, to perform independent, objective audits. Besides possessing competent qualifications, internal auditors are required to enhance their audit expertise by undergoing continuous skills training on an annual basis. The GIA team is fully dedicated to enhancing the company's audit programs, procedures, and techniques, and developing audit tools to improve internal audit efficiency and effectiveness.

The GIA office utilizes a risk-based internal audit mechanism and performs internal audit activities in accordance with the annual audit plan approved by the board of directors. The scope of the internal audit includes the internal control systems of the company and its subsidiaries. By integrating audits with our corporate risk management strategies and practices, and conduct independent audits on risk management business activities and processes in accordance with the ISO 31000 Risk Management Framework. This involves reviewing whether risk identification across units is comprehensive, risk assessments are accurate, and risk responses are effectively implemented, thereby ensuring all risks are controlled within tolerable limits. An annual Risk Management Audit Report is issued to the Chief Risk Officer (CRO) and submitted to the Audit Committee. For 2025, the Audit Report on Risk Management Policy and Procedures was signed and approved by the CRO on June 3 and submitted to the Audit Committee on June 27. By evaluating the response and continuous improvement mechanism (PDCA) of risk governance, the oversight function is effectively fulfilled.

The internal control self-assessment reports, prepared by the company and its subsidiaries and reviewed by the GIA office on an annual basis, along with audit reports on findings of internal control system deficiencies and abnormalities identified by the GIA office serve as the primary basis for the board of directors and general manager to assess the overall effectiveness of the internal control system and to produce internal control system statements.

Internal Audit Management Process



External Third-party Audit Verification

ASEH maintains major operating bases throughout the globe to ensure that its customers receive the most comprehensive and timely service possible. In light of the evolving business landscape, we have introduced annual external risk management process audits by third-party organizations in addition to establishing rigorous internal audits and internal control systems. In addition to ensuring the effective implementation of the company's risk management processes, we also annually review the operation of relevant systems by referencing feedback from internal and external audit results. This continuous review aims to deepen and enhance the effectiveness of our risk management. BSI Taiwan was appointed to verify the ASEH risk management system in accordance with the ISO 31000 Risk Management – Principles and Guidelines, ensuring that the company's risk management is in compliance with international standards, and demonstrating conformity.

Promoting a Risk Culture

Successful risk management requires a comprehensive and robust risk management structure, and a deep-rooted sense of risk awareness among all employees. To that end, ASEH has formulated a plan to promote corporate risk culture and implement initiatives across all levels of the company. Our objective is to gradually cultivate a shared understanding of risk management with employees, enabling them to identify potential risks and respond effectively to mitigate the company's overall risk.



Risk-based Financial Incentive System

ASEH believes that risk management requires active involvement from all levels of the company, especially from our employees. The ASEH Corporate Sustainability and Information Security Committee (CSISC) plays an active role in strengthening employee focus on risk management. The CSC is composed of members from the board of directors and the senior management, and is chaired by the Board Chairman. The CSC is responsible for overseeing various projects and reporting their implementation status to the Board, with the goal of balancing business growth with generating positive social and environmental impacts. The CSISC presents the Board with a report at least once a year that addresses the following topics: (1) the status of sustainability development; (2) current policies, regulations, and organization; and (3) management policies, objectives, and future plans for material sustainability issues. The Board also supervises the implementation of the policies and evaluates the progress made.

The ASEH Corporate Sustainability Division functions as the executive secretariat of the CSISC, assisting in the coordination and consolidation of resources and functional teams from our three main subsidiaries to drive sustainability through a comprehensive and interconnected strategy. At each subsidiary level – ASE, SPIL and USI have formed their respective corporate sustainability committee with multiple task forces. These task forces are led by the senior management team who meet regularly to discuss pertinent issues, highlight annual accomplishments and outcomes, and evaluate the advancement of short, intermediate, and long-term sustainability objectives. We have designed a compensation program (via the allocation of restricted stock options) that links the achievement of specific risk objectives and the Annual Objective Deployment (AOD) to individual performance evaluation. At USI, the management employs the Golden Circle concept whereby risk factors that may have a significant impact on operations and production are analyzed and monitored. The company then rewards business units that have demonstrated effective risk control. On the other hand, In 2025, ASE Kaohsiung launched its inaugural ESG Awards. The event integrated energy conservation, carbon reduction, energy risk management, and safety risk management into competitive activities, offering direct financial incentives to units demonstrating outstanding energy-saving performance.

As part of this initiative, the Fire Safety Challenge featured interactive scenarios covering fire safety, medical response, and emergency preparedness, reinforcing employees' awareness of occupational health and safety risks through practical operations. The competition included four categories—Team, Individual, Women's, and Overseas:

- **Team Category:** Awarded NT\$10,000 for 1st place, NT\$8,000 for 2nd place, and NT\$5,000 for 3rd place.
- **Individual Category:** Awarded NT\$5,000 for 1st place, NT\$3,000 for 2nd place, and NT\$2,000 for 3rd place.
- **Women's and Overseas Categories:** Awarded NT\$8,000 to the 1st place winners in each category.

Risk Education and Training

ASEH adopts a dual-prong top-down and bottom-up approach to risk management. The company continues to enhance the management's awareness of risk management and places great emphasis on demonstrating exemplary leadership from the corporate governance levels in risk management to drive risk awareness, and inculcate a strong risk culture across all levels in the organization.

Risk Education and Training for Board Members

On an annual basis, board members undergo a series of industry-curated training programs that are structured according to their academic and professional background. In 2025, with reference to international trend developments and the Company's risk assessment results, the Directors will be arranged to attend courses on risk management topics such as "Strengthening Regulatory Compliance to Ensure Sustainable Operations Course" and "Deciphering the Trump Administration's Economic and Trade Strategies", as well as regular corporate risk management-related courses such as "Enterprise Risk Management and Major Risk Development Trends".

Risk Education and Training for All Employees

We also provide internal training courses that are crucial to risk management. In addition to conducting ERM and BCM work forums to increase the risk awareness of senior managers, we have also organized a variety of courses that have achieved 100% participation rate, for all employees. In 2025, a total of 36 courses were conducted across the entire company, classified into 5 major categories, the courses have attracted 371,940 participants, and all employees have completed relevant risk training.

2025 Risk-related Education and Training

Course Title	Targeted Trainees	Number of Participants	Completion Rate	Training Hours
Product Safety	Technical positions	47,944	100%	2
Legal Compliance	Managerial, technical, and administrative positions	45,041	100%	1.5
Risk Management	All employees	92,985	100%	1
Information Security Awareness	All employees	92,985	100%	1.5
Environment, Health, and Safety	All employees	92,985	100%	2.5

Risk Prevention from the Source

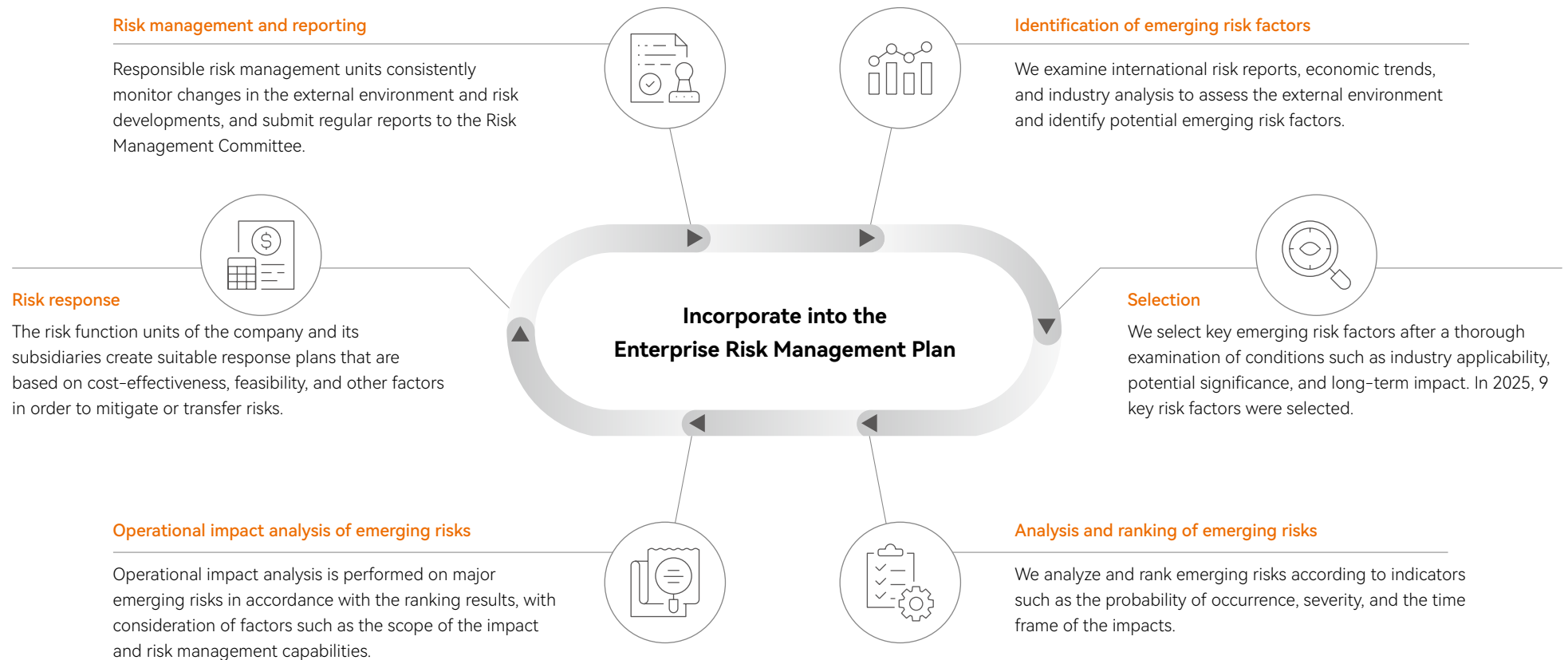
As the saying goes 'prevention is better than the cure', we believe that measures and actions taken in advance help eliminate the threat of risks. We have incorporated risk criteria into the initial development stage and throughout the approval processes of our products and services. For instance, we implemented a product quality assurance system that accounts for risks related to the market, intellectual property, finance, technical feasibility, and other factors in the planning phase. In the subsequent manufacturing process, we select lower-risk raw materials, improve quality and reliability, and facilitate the continuous improvement of overall production yield standards through a sound and comprehensive planning system.

Continuous Improvements of the risk management system

To reinforce our risk management practices, we have adopted measures that enable individual employees to proactively identify and report potential risks, as well as encourage employee participation through a structured feedback process. ASEH's subsidiaries have all successfully completed ISO 9001, ISO 14001, and ISO 45001 and other relevant certifications. Continuous improvements to the risk management process is further enhanced by applying the techniques in the Plan, Do, Check, and Act (PCDA) cycle that effectively triggers a wide range of potential risks for immediate attention. All risks are assessed and managed within the institutionalized settings, while risk responses are incorporated into standard management procedures through the internal management communication system. The company's primary operating bases have all obtained ISO 22301-Business Continuity Management certification.

Long Emerging Risks

From the rapidly evolving business environment, to ongoing technological breakthroughs and escalating deglobalization, a multitude of global developments have elevated uncertainties that directly affect ASEH's operations. It is therefore crucial for the company to fully understand the potential impacts of external emerging risks on ASEH's key businesses. The company identifies key emerging risk topics through a risk identification and analysis framework, and reviews potential risk mitigation and response measures rigorously to strengthen its capacity to adapt to external change. At this point, it is challenging to quantify emerging risks due to their forward-looking nature, and it is probable that they will develop into substantial risks in the future. Therefore, we have established a systematic emerging risk identification and assessment process to prepare for emerging risks in the future, and to assist the board of directors and senior management in making decisions that align with our business strategies and long-term value.



Based on the aforementioned process, ASEH has identified the following key emerging risks and the corresponding monitoring and control mechanisms:

Type of Risk	Description	Potential Impacts	Response Measures
Risk of Unannounced Warfare/ Geopolitical Conflict	An internationally unanticipated outbreak of war (or armed conflict) generally refers to a conflict that erupts within a short period of time—often due to the failure of diplomatic negotiations, intelligence misjudgment, or a surprise offensive strategy adopted by one party—causing significant shocks to the international order. If critical shipping routes were to be blockaded, it would disrupt global energy transportation, affecting not only gasoline and diesel prices but also severely impacting the transport of petrochemical intermediates, industrial equipment, and daily necessities, thereby causing supply chain disruptions.	1. Critical Component "Shortage/Mismatch" Crisis: If even a single critical component (such as specialty gases, specialty steel, or patented control chips) originates from a conflict zone, the entire production line can come to an immediate halt. 2. Spiraling Cost Increases: Competition for alternative components and rerouted logistics costs will erode profit margins, while volatile energy prices will drive operating costs out of control. 3. Contract Breach and Trust Crisis: Delivery delays to downstream customers may trigger legal disputes, and could even lead customers to permanently shift to competitors in other geographic regions after the conflict ends.	1. Geographic Diversification of the Supply Chain (China/Area + 1 Strategy) Decentralization: Conduct a comprehensive review of the existing supply chain to avoid regions with heightened geopolitical tensions. Promote "near-shoring" by dispersing production bases to countries with stable political positions and complementary capabilities. Establish clear visibility over Tier 1 suppliers, as well as the geographic distribution of Tier 2 and Tier 3 suppliers. 2. Strategic Buffer Inventory and Alternative Solutions Critical Material Reserves: For materials that are "single-sourced" and irreplaceable, establish a safety stock of 6–12 months or more, rather than relying on traditional Just-in-Time (JIT) practices. R&D Involvement: Promote "design-out" strategies by incorporating multiple material options at the product development stage, ensuring that specifications can be quickly switched in the event of war. 3. Establishment of a "Wartime" Crisis Task Force Scenario Simulation Drills: Conduct regular "war gaming" exercises to simulate the company's contingency response procedures in the event that specific critical shipping routes or supplier countries become unavailable. Digital Resilience Building: Strengthen the supply chain visibility system (Control Tower) to ensure real-time tracking of the location and status of all materials at the first sign of disruption.
New Forms of Digital Threats and Cybersecurity Risks	Attackers are leveraging AI to rapidly generate ransomware variants without malicious signatures, or to automatically identify and screen enterprise vulnerabilities, causing both the frequency and precision of attacks to increase exponentially. In addition, AI is being used to impersonate the voice or image of corporate senior executives to carry out precisely targeted "Business Email Compromise (BEC)" scams, deceiving finance personnel into transferring funds or disclosing critical credentials.	1. High Ransom Payments and Operational Downtime Losses: Once an OT (Operational Technology) production line is targeted by ransomware, a single day of downtime can result in losses of millions of dollars, along with the devastating risk of unrecoverable data loss. 2. Core Technology Leakage: Hackers may infiltrate systems for months or even years through APTs (Advanced Persistent Threats), stealing core process parameters, undisclosed source code, or proprietary designs. 3. Trust Crisis: Leakage of customers' and partners' personal data can lead to serious legal litigation, substantial regulatory fines, and irreparable damage to corporate reputation. 4. As cybersecurity regulations become increasingly stringent worldwide (such as Taiwan's Cyber Security Management Act, the EU's NIS 2 Directive, and new SEC cybersecurity rules in the United States), enterprises that fail to fulfill their cybersecurity protection obligations may expose management to legal liability and penalties.	1. Implement a "Zero Trust" Architecture: Follow the principle of "never trust, always verify." Whether the user or device is inside or outside the corporate network, access to any resource must undergo strict identity verification, device health checks, and least-privilege authorization, thereby eliminating opportunities for hackers to move laterally once they penetrate the internal network. 2. Joint Defense Mechanisms and AI-Powered Cybersecurity (Defense in Depth): Fighting AI with AI: Deploy EDR (Endpoint Detection and Response) and XDR (Extended Detection and Response) systems, using machine learning to analyze abnormal behavior in real time (such as an employee account downloading large volumes of data at unusual hours) and automatically block threats before they escalate. Threat Intelligence Sharing: Join industry cybersecurity information sharing and analysis centers (such as ISACs) to obtain the latest vulnerability and blacklist intelligence in real time, enabling proactive defense. Strengthening Digital Resilience and Supply Chain Governance: Establish "Shadow AI" and Third-Party Security Management: Strictly control employees from inputting sensitive company data into unauthorized external AI tools, while also incorporating cybersecurity assessments into supplier contracts. 3. Implement Multi-Track Backups and Drills: Apply the "3-2-1 backup rule" (3 copies of data, 2 different media types, 1 off-site/cloud immutable backup), and regularly conduct "red team-blue team" simulation exercises to ensure rapid recovery in the event of a breach.

Type of Risk	Description	Potential Impacts	Response Measures
Risk of Rapid AI Technology Development	With the rapid development of artificial intelligence (AI) technology, enterprises often incur "technical debt" when implementing AI solutions due to a focus on speed, resulting in significantly higher costs down the road. AI technical debt is a critical yet frequently overlooked aspect of the AI development process; in essence, it refers to shortcuts taken for the sake of convenience in the present, which ultimately must be repaid as future costs.	AI technical debt can manifest in forms such as complex, unmanageable code, as well as a lack of version control for models and data. In the pursuit of quick fixes, enterprises often neglect fundamental, long-term solutions and adopt the wrong AI technologies, significantly increasing the difficulty of subsequent maintenance and upgrades. This creates the risk of an unpredictable surge in operating costs.	Strengthening the Precision Assessment of AI Technology Selection 1. Root Cause Analysis (RCA): When facing operational issues, enterprises should first conduct an in-depth diagnosis of pain points, rather than blindly following the latest and most expensive large models that may not necessarily be suitable for their needs. 2. Cost-Benefit Analysis (CBA): A full lifecycle cost estimate—including computing power, storage, maintenance, and potential technical debt cleanup expenses—should be conducted at the outset of implementation, rather than focusing solely on first-year development costs, in order to prevent subsequent cost surges.
Green Transition Risk	As governments and enterprises pursue carbon neutrality, implement carbon pricing, and adjust energy structures and regulatory compliance, immature carbon capture technologies, uneven distribution of green energy, supply chain gaps, and inconsistent pacing of regulatory compliance can lead to a sharp increase in production costs, resulting in "greenflation." In addition, key low-carbon raw materials required for the transition (such as copper, lithium, nickel, or renewable energy equipment) face short-term supply-demand imbalances, while carbon-intensive industries are subject to carbon fees—together driving up production costs across the overall economic system, either permanently or in stages.	1. Technology Transition Failure: If an enterprise rashly invests in low-carbon technologies that are not yet fully commercialized, and the R&D outcomes fall short of expectations or the supporting infrastructure (such as green power or hydrogen supply) remains immature, it may face severe investment losses. 2. Greenwashing Allegations: If an enterprise's carbon footprint disclosures or Scope 3 emissions inventories lack transparency or accuracy, any audit findings revealing delays or inaccuracies could result in reputational damage, legal litigation, and even direct removal from the supply chains of major international corporations.	1. Diversification of Green Energy Assets and Supply Chain Defense: Through green power purchase agreements (PPAs), investments in microgrids, or the deployment of distributed renewable energy, enterprises can avoid over-reliance on a single traditional energy source or a single green power supplier. Amid the price pressures caused by greenflation, locking in long-term energy costs helps ensure operational continuity. 2. Implementation of a "Digital Carbon Management and Inventory System": Leveraging AI and Internet of Things (IoT) technologies to precisely and automatically account for enterprise Scope 1, 2, and 3 carbon footprints, and integrating carbon data with financial reporting. With scientifically grounded and transparent data, enterprises can effectively meet Taiwan's sustainability regulations and international compliance requirements, thereby thoroughly eliminating the legal and reputational risks associated with "greenwashing."
Reclaimed Water Resources Management Risk	The company faces uncertainty in Reclaimed Water Resources regulations, making it difficult to assess investment costs and risks, which results in unpredictable compliance risks and expenditures.	1. Capital Allocation and Investment Assessment Challenges: Changes in the scope of policies and standards increase the complexity of estimating water-related capital expenditures (CAPEX) and return on investment (ROI). 2. Operating Cost (OPEX) Volatility Risk: Future adjustments to water tariff structures, the imposition of water consumption fees, or potential compliance penalties may increase uncertainty in overall operating costs. 3. Administrative Review and Plant Construction Timeline: Adjustments to water-related environmental impact assessment and water rights review standards may increase the administrative communication costs and lead time required for new plant construction or capacity expansion projects.	1. Invest in a Reclaimed Water Plant to Reduce Water Consumption 2. Enhance the Treatment Efficiency of the Reclaimed Water Plant 3. Implement Water-Saving Improvements (Wastewater Recycling and Source Reduction) 4. Introduce New Water-Saving Technologies, Equipment, and Materials (1) Facility Operations: Recover chemically treated wastewater and reintroduce it into the production process. (2) Process Operations: Evaluate the use of water-efficient equipment or optimize water usage processes to achieve source-level water reduction.

3.5 Human Rights Management

Human Rights Policy

ASEH is committed to safeguarding the human rights of employees and value chain partners (including customers, suppliers/contractors, agents, joint ventures and consortia partners and local communities) and promoting the sustainable development of the environment, society and economy. ASEH complies with the legal and regulatory requirements of all operational locations and the approach is designed in support of the United Nations Universal Declaration of Human Rights (“UDHR”), the UN Global Compact (“UNGC”), the UN Guiding Principles on Business and Human Rights (“UNPBHR”), ILO Declaration on Fundamental Principles and Rights at Work (“ILO”), OECD Due Diligence Guidance for Responsible Business Conduct (“RBC”), Responsible Business Alliance Code of Conduct (“RBA”) and Corporate Sustainability Due Diligence Directive (“CSDDD”). ASEH is also committed to upholding local laws and regulations in the countries where ASEH operates, and reviewing the implementation of its human rights policies on a regular basis through membership on the Responsible Business Alliance.

Commitment

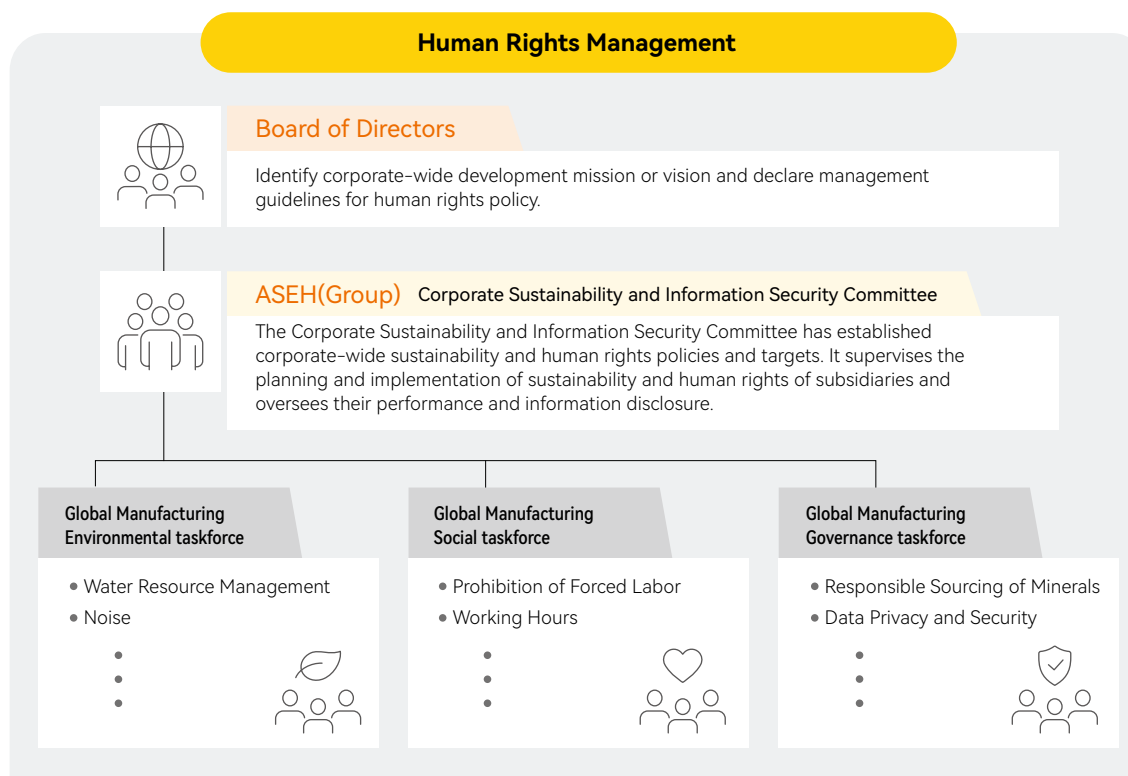
- **Protection and Respect:** ASEH is committed to protecting and respecting human rights and creating an environment conducive to human rights protection. ASEH strives to prevent any business activities that might result in human rights violations or adverse impacts.
- **Appeal and Remedy Process:** To protect the human rights of ASEH employees and value chain partners from violations or negative impacts, ASEH ensures that they have the right to raise concerns, report issues, or file complaints regarding suspected human rights infringements. ASEH also provides remedial actions and implements safeguards to prevent retaliation or unfair treatment against those who file complaints.
- **Management and Investigation:** ASEH seeks to continuously improve human rights governance with education and training and human rights due diligence and feedback mechanism. These efforts aim to integrate human rights management and policies throughout ASEH's operations and partnerships across the value chain.

Management Organization

In order to adequately manage human rights issues that arise from operating a global business, ASEH implements risk management at all facilities, collates and reports the information to the ASEH Corporate Sustainability and Information Security Committee and top management at regular meetings.

Guidelines of Management

ASEH has adopted human rights management practices that follow PDCA management procedures and include risk identification, assessment, monitoring, control, and disclosure. In a reflection of the different roles played by ASEH, we focused our human rights management efforts primarily on employees of our own operations and joint ventures, suppliers/contractors, local communities, and customers. Through various due diligence processes and grievance mechanisms, we conduct human rights impact assessments to identify its salient human rights issues and develop appropriate mitigation and remediation measures to minimize the risks and impacts of potential human rights incidents.



Risk Management and Due Diligence

To fulfill its responsibility to respect human rights, ASEH has established a Human Rights Policy and Human Rights Management Framework, implementing its commitment to respecting, protecting, and upholding human rights. In doing so, it references the EU Corporate Sustainability Due Diligence Directive (CSDDD) and the OECD Due Diligence Guidance for Responsible Business Conduct to establish a due diligence process. Through the PDCA approach, ASEH regularly conducts human rights due diligence to assess and identify adverse impacts on human rights and the environment ("human rights risks"). For identified salient risks or incidents of human rights violations, it proactively develops and implements appropriate mitigation or remedial measures and integrates them into its business operations and management processes. Furthermore, ASEH has established a grievance management mechanism and provides independent and confidential grievance channels to investigate, process, and implement necessary remediation for grievance cases. By overseeing and tracking the implementation of these measures, ASEH reviews and confirms the effectiveness of its human rights governance practices. It standardizes the outcomes of due diligence, the cases of human rights violations, and the effectiveness of improvements. Moreover, it establishes clear communication channels with stakeholders and publicly discloses relevant human rights management information. This ensures the continuous enhancement of its human rights management mechanisms, including but not limited to, reviewing and revising policies, regulations, procedures, as well as preventive and remedial actions in order to ensure the more effective execution of human rights protection efforts.

- **Formulate and continuously optimize human rights policies and due diligence mechanisms**

Formulate and continuously optimize human rights policies and management frameworks with reference to UN human rights guidelines, the EU CSDDD, and the OECD Due Diligence Guidance for Responsible Business Conduct, while establishing human rights management organizations and due diligence processes.

- **Provide grievance channels and establish handling mechanisms**

Establish grievance handling mechanisms and provide communication and feedback channels, ensuring that complainants are protected from retaliation or adverse treatment.

- **Communicate with stakeholders**

Disclose human rights policies, standards, and relevant human rights management information on the official corporate website.



- **Identify and assess adverse human rights and environmental impacts**

Identify and assess salient human rights risks within own operations and value chain partnerships through questionnaires, data monitoring, or audits (e.g., RBA SAQ and RBA VAP).

- **Take mitigation and remediation measures**

Establish improvement plans based on salient human rights risk issues to prevent, cease, or minimize actual and potential adverse impacts on human rights and the environment, and implement appropriate mitigation and remediation measures.

- **Monitor and evaluate the effectiveness of measures**

Continuously track and monitor the effectiveness of implemented mitigation and improvement measures through audits, and standardize the improvement outcomes.

Target	Impacted Parties	Human Rights Issues	Policy	Responsible	Due Diligence	Grievance Mechanisms and Communication Channels
Employee	Employees, Female Employees, Foreign Employees, Young Workers	Prohibition of Forced Labor, Working Hours, Wages and Benefits, Non-Discrimination/ Non-Harassment/Humane Treatment, Occupational Health, Safety and Hygiene, Emergency Preparedness, Young Workers, Data Privacy and Security	Human Rights Policy Statement Policy on the Protection of Privacy and Personal Data	Subsidiaries' "Employee Care and Development Taskforce"	- RBA SAQ and RBA VAP - Internal audits	1. Internal whistle-blowing channels: the internal whistle blowing channels of subsidiary companies 2. External reporting channel: Code of Conduct Compliance Reporting System https://coms.aseglobal.com/antifraud/ch.asp 3. Personal Data Protection Inquiry and Communication Channels: Hotline: +886-73617131 #83830 (Chief Administration Officer Office) Email: privacy@aseglobal.com
Joint ventures	Employees, Female Employees, Foreign Employees, Young Workers	Prohibition of Forced Labor, Working Hours, Wages and Benefits, Non-Discrimination/ Non-Harassment/Humane Treatment, Occupational Health, Safety and Hygiene, Emergency Preparedness, Young Workers			Human Rights Issues Assessment Sheet	1. Internal whistle-blowing channels : the internal whistle blowing channels of supply chain partners 2. External reporting channel : Code of Conduct Compliance Reporting System https://coms.aseglobal.com/antifraud/ch.asp
Suppliers/ Contractors	Suppliers, Contractors, Young Workers	Prohibition of Forced Labor, Young Workers, Working Hours, Wages and Benefits, Occupational Health, Safety and Hygiene, Emergency Preparedness, Responsible Sourcing of Minerals, Anti-Corruption and Avoidance of Conflicts of Interest	Supplier Code of Conduct	Subsidiaries' "Supply Chain Management Taskforce"	- Supplier Sustainability Questionnaire - RBA SAQ - On-site Audit and RBA VAP	
Community	Community and Environment	Water Management, Noise, Air Pollution, Biodiversity, Climate Change Impact and Transition	Sustainable Development Best Practice Principles	Each facility	- Monitoring of Noise, Effluent, and Emission Sources at Facilities - TNFD Biodiversity and Nature Impact Assessment - TCFD Climate Risk and Opportunity Assessment	1. Internal whistle-blowing channels: the internal whistle blowing channels of subsidiary companies 2. External reporting channel: Code of Conduct Compliance Reporting System https://coms.aseglobal.com/antifraud/ch.asp
Customers	Customers, Suppliers, Contractors	Data Privacy and Security, Hazardous Substance Management	Policy on the Protection of Privacy and Personal Data, Cybersecurity Policy, Sustainable Raw Materials Policy, Environmental Responsibility Policy	Each facility	- Annual Risk Assessment - Internal Audit - Independent Third-Party Audit	

Human rights management standards and regulations:

1. Corporation Human Rights Policy Statement, please refer to <https://www.aseglobal.com/en/pdf/human-rights-policy-en.pdf>
2. Corporation Anti-Discrimination and Anti-Harassment Policy, please refer to <https://www.aseglobal.com/en/pdf/anti-discrimination-and-anti-harassment-policy-en.pdf>
3. Sustainable Development Best Practice Principles, please refer to https://media-aseholdco.todayir.com/20220324171126159296091_en.pdf
4. Code of Business Conduct and Ethics, please refer to https://media-aseholdco.todayir.com/20180622151727139618980_en.pdf
5. Supplier Code of Conduct, please refer to <https://www.aseglobal.com/en/pdf/aseh-supplier-coc-en.pdf>
6. Purchasing and Supply Chain Development Policy, please refer to https://www.aseglobal.com/en/pdf/2019_aseth_purchasingandsupplychaindevelopmentpolicy.pdf
7. Environmental Responsibility Policy, please refer to <https://www.aseglobal.com/en/pdf/environmental-responsibility-policy-en.pdf>
8. Policy on the Protection of Privacy and Personal Data, please refer to <https://www.aseglobal.com/en/pdf/privacy-policy-en-2022.pdf>
9. Sustainable Raw Materials Policy, please refer to <https://www.aseglobal.com/en/pdf/sustainable-raw-materials-policy-en.pdf>

Implementation and Outcome

Internal

The human rights risks of our manufacturing and business activities are mainly related to employee and local community interest groups. ASEH used the RBA Self-Assessment Questionnaire (SAQ) and Validated Audit Process (VAP) to perform risk management at our facilities worldwide. By examining the results of our human rights risk assessments of the past three years, ASEH was able to identify issues and interest groups that were vulnerable to human rights risks and prepare corresponding mitigation and compensation measures. According to the assessment results in 2025, potential human rights risk issues include working hours, non-discrimination/ non-harassment/humane treatment, occupational health, safety and hygiene, wages and benefits. Each year, ASEH has drawn up mitigation measures, which include raising human rights awareness via human rights training, ensuring sufficient manpower, management of working hours, improving occupational safety. For more information, please refer to Chapter 6.1 Talent Attraction and Retention and 6.3: Occupational Health and Safety of this report.

External

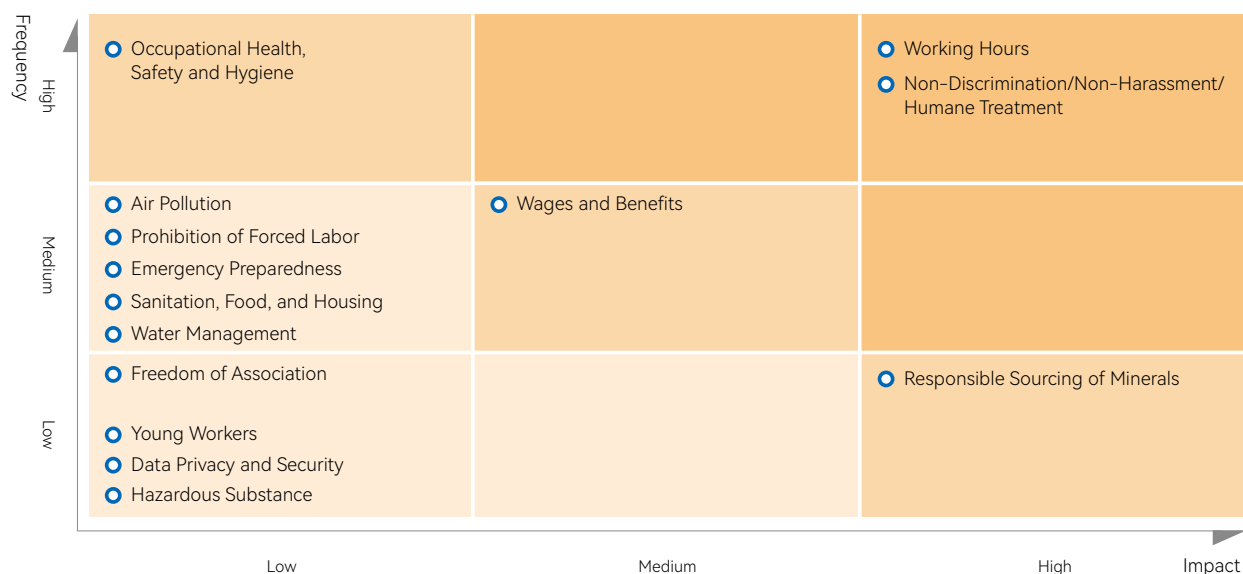
ASEH assessed human rights risks associated with the company's suppliers using supplier sustainability risk assessment questionnaires and the RBA SAQ. ASEH performed sustainability risk assessments on all tier-1 suppliers and conducted risk identification through the RBA VAP. Based on the assessment results in 2025, ASEH identified wages and benefits, occupational health, safety and hygiene, emergency preparedness and responsible sourcing of minerals as major human rights risks. ASEH then identified potential high-risk suppliers and adopted measures to verify and lower any risks. For more information, please refer to Chapter 7: Responsible Procurement of this report.

Human Rights Assessment

ASEH regularly evaluates potential human rights issues, including the following metrics: the proportion of issues assessed, the percentage of risks identified, and the rate of risk mitigation actions undertaken.

Target	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation actions taken
Own Operations and value chain partners	100	14.3	100
Suppliers/ Contractors	100	6	100
Joint Ventures	100	0	100

ASEH Human Rights Risk Matrix



Mitigation and Remediation Measures

The mitigation and remediation measures for the human rights risks identified with high frequency and high impact on companies in 2025 are as follows¹:

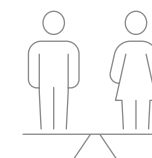
Target	Salient Risk Issues		Mitigation Measures	Remediation Measures
Employees	Labor	- Working Hours - Non-Discrimination/ Non-Harassment/ Humane Treatment - Wages and benefits	【Systems】 ASEH complies with the legal and regulatory requirements of all operational locations and the approach is designed in support of the United Nations Universal Declaration of Human Rights (“UDHR”), the UN Global Compact (“UNGC”), the UN Guiding Principles on Business and Human Rights (“UNPBHR”), ILO Declaration on Fundamental Principles and Rights at Work (“ILO”), OECD Due Diligence Guidance for Responsible Business Conduct (“RBC”), Responsible Business Alliance Code of Conduct (“RBA”) and Corporate Sustainability Due Diligence Directive (“CSDDD”). ASEH is also committed to upholding local laws and regulations in the countries where ASEH operates, and reviewing the implementation of its human rights policies on a regular basis through membership on the RBA. Non-Discrimination/Non-Harassment/Humane Treatment: ASEH has formulated the Anti-Discrimination and Anti-Harassment Policy to protect all ASEH employees from workplace discrimination and harassment. Wages and benefits: Review compensation systems to ensure that wages, overtime pay, and other benefits comply with local minimum wage regulations and legal requirements, while considering whether they enable employees to maintain a reasonable standard of living (i.e., a living wage). Provide employees with accurate paystubs and establish payroll verification and internal audit systems to mitigate the risk of payroll errors. 【Education and Training】 - ASEH continuously conducts campaigns and training sessions on human rights issues, including human rights policies, non-discrimination/non-harassment/humane treatment, to strengthen the internal awareness of human rights and implement the human rights protection activities wholeheartedly.	【Practices】 ASEH has established the human rights policy, committing to providing a workplace environment free from harassment, violence, discrimination, or inequality for all employees. Working Hours: (a) Employment of sufficient manpower to meet manufacturing capacity and prevent manpower shortages and overtime. (b) Establishment of overtime management and tracking mechanism to prevent employees from working for seven or more consecutive days. (c) Develop an in-house working hours’ management and control system to help supervisors manage their subordinates’ working hours, send SMS or email alerts to employees working longer hours. 【Remediation】 Non-Discrimination/Non-Harassment/Humane Treatment: Establish grievance and handling mechanisms to conduct post-incident reviews on root causes, as well as track, evaluate, and monitor individual cases. This ensures the effective implementation of disciplinary or corrective actions, prevents recurrence or retaliation, and guides continuous adjustments to workplace environments and systems. Wages and benefits: Promptly issue back pay and make corrections upon discovering any underpayment of wages, overtime pay, or benefits. Conduct root cause analysis for major non-conformance cases, update management systems accordingly, and regularly track the implementation status of remediation measures. - When ASEH confronts other salient human rights issues, ASEH will negotiate and adopt measures based on internal procedures. 【Punishment】 Non-Discrimination/Non-Harassment/Humane Treatment : For cases that constitute sexual harassment, the internal sexual harassment complaint processing committee shall issue a warning, disciplinary order, or another form of punishment to the offenders and require that they make an apology to the victims. Serious offenses may be grounds for dismissal. - When ASEH confronts other salient human rights issues, ASEH will negotiate and adopt measures based on internal procedures.

¹ The mitigation and remediation measures for other issues, please refer to the ASE Corporation Human Right Management Framework at <https://www.aseglobal.com/en/pdf/human-rights-management-framework-en.pdf>



Target	Salient Risk Issues		Mitigation Measures	Remediation Measures
Employees	Health and Safety	Occupational Health, Safety and Hygiene	【Systems】 - All ASEH facilities worldwide have established OHS management organizations, and formulated methods and procedures that follow ISO 45001/OHSAS 18001 standards, the RBA Code of Conduct and local regulations. In addition to setting up a system for regular reviews, the OHS management system contributes effectively to preventing accidents. 【Education and Training】 Occupational Health, Safety and Hygiene: (a) Public fire safety measures in accordance with the recommendations of the National Fire Protection Association; enhanced training in disaster preparedness and safety education. (b) Regular emergency evacuation drills for fire, earthquake, and composite disasters; review and improvement of warning and prevention measures. (c) In addition to the regular education and training, injury incidents and improvement of preventive measures are reviewed by ASEH each quarter.	【Practices】 Occupational Health, Safety and Hygiene: ASEH facilities have established occupational accident and incident reporting and investigation procedures and management procedures. When an occupational injury incident occurs, the standard handling procedure is carried out and the incident is reported to the competent local authority according to management regulations and local laws and regulations. The injury incidents and improvement of preventive measures are reviewed simultaneously. ASEH facilities have established occupational accident and incident reporting and investigation procedures and management procedures. When an occupational injury incident occurs, the standard handling procedure is carried out and the incident is reported to the competent local authority according to management regulations and local laws and regulations. 【Remediation】 Occupational Health, Safety and Hygiene: (a) ASEH identifies higher-risk operating environments within ASEH facilities such as locations that could expose employees to ionizing radiation, noise, dangerous chemicals and dust, and provide such employees with high quality protective equipment. (b) Health assessments performed by professional physicians in medical consultation to help employees with self-health management. - Assistance with medical insurance claims. - When ASEH confronts other salient human rights issues, ASEH will negotiate and adopt measures based on internal procedures. 【Punishment】 - ASEH will negotiate and adopt measures based on internal procedures.

Target	Salient Risk Issues		Mitigation Measures	Remediation Measures
Value chain partners (Joint Venture, Mergers)	Labor	- Wages and benefits - Non-Discrimination/ Non-Harassment/ Humane Treatment	【Systems】 - ASEH requests value chain partners to conduct annual audits or RBA VAP in order to mitigate risks. 【Education and Training】 - ASEH requests value chain partners to internally and externally promote the importance and implementation measures of human rights through regular education and training for reducing the human rights risks in advance.	【Practices】 - ASEH requests value chain partners to establish an internal sustainability audit system to carry out routine and ad hoc audits in order to continuously raise their sustainability. 【Remediation】 - ASEH requests value chain partners to adopt corrective measures for human rights risks and conduct follow-up on implementation. - ASEH requests value chain partners to provide guidance or financial compensation, or to implement policy changes or other compensatory measures for employees whose human rights have been violated. 【Punishment】 - ASEH requests value chain partners to terminate the relationship with their suppliers and request punitive liquidated damages when they are involved in salient human rights violation.
	Health and Safety	Occupational Health, Safety and Hygiene		
Suppliers/ Contractors	Labor	Wages and benefits	【Systems】 - Annual audits or RBA VAP to assess suppliers' human rights risks through company subsidiaries in order to mitigate risks. - Formulate ASEH conflict minerals policy and actively join as a member of the Responsible Minerals Initiative. Suppliers are required to comply with ASEH conflict minerals policy and actively assess and verify their supply chains. ASEH encourages suppliers to procure from non-conflict smelters recognized by the Responsible Minerals Assurance Process ("RMAP") or other equivalent independent third-party audit programs. - Establish a procurement raw material management process to conduct supplier surveys via the Conflict Minerals Reporting Template ("CMRT"). Suppliers are required to sign a letter of commitment to ensure compliance with ASEH conflict minerals policy and to guarantee accurate and full disclosure of their smelter sources. 【Education and Training】 - Through regular education and training, ASEH promotes the importance and implementation measures of human rights to suppliers for reducing the human rights risks in advance.	【Practices】 - ASEH has established a supplier sustainability audit system to carry out routine and ad hoc audits in order to continuously raise supplier chain's sustainability. 【Remediation】 - ASEH requests suppliers to propose and implement corrective measures for human rights risk issues and continuously track the progress of their improvements. - ASEH requests suppliers to provide guidance or financial compensation, or to implement policy changes or other compensatory measures for employees whose human rights have been violated. 【Punishment】 - ASEH shall terminate the relationship with suppliers and request punitive liquidated damages when suppliers are involved in salient human rights violation.
	Health and Safety	- Occupational Health, Safety and Hygiene - Emergency Preparedness		
	Ethics	Responsible Sourcing of Minerals		





Protection of Privacy and Personal Data

Policies and Goals

ASEH values and cares about the importance of privacy and personal data protection. Accordingly, we have adopted a corporate policy on the protection of privacy and personal data and established relevant internal management measures; and requested our subsidiaries and their respective suppliers to collect, process, use, retain and disclose the personal data in compliance with the Personal Data Protection Act of Taiwan, EU General Data Protection Regulation (GDPR) and applicable laws and regulations on the protection of privacy and personal data in other countries or areas where they operate, ensuring the compliant operations and cooperating to protect the privacy and personal data and secure the rights and interests of data subject. Our corporate policy¹ sets forth clear guidelines and compliance requirement on the use and protection of personal data. We, our subsidiaries and their respective suppliers shall commit to collect, process, and use personal data to the extent not exceeding the necessary and minimal scope of specific purposes, and take appropriate and secure protection measures.

Advocacy and Implementation

To continue to enhance our employees' awareness of personal data protection compliance and ensure the compliance management and implementation, we regularly provide internal training course and important updates on relevant laws and regulations on the protection of personal data and compliance guidance. We also review the status of personal data security, assess any potential non-compliance risk our daily operations may be subject to and establish relevant management plans and measures in accordance with the results of assessment. Also, we complete RBA validated audit on bi-annual basis and the external RBA certified auditors carried out on-site audit of privacy aspects, among other management items, by reviewing our detailed internal management process related to (i) protect of personal data, (ii) safeguards to prevent unauthorized disclosure of personal data, (iii) monitoring procedures related to the protection of personal data, (iv) documentation and records with appropriate retention on-site/off-site and appropriate levels of access to ensure privacy conforming to regulatory record retention requirements. The latest RBA validated audit findings we receive rate "Conformance" for the foregoing privacy related aspects. In addition, we retained Ernst & Young, an independent third party accounting firm, to verify our compliance with Privacy Policy with respects to the matters on policy making, roles and responsibility, risk management, disciplinary actions, internal audit, public information, etc. The statement of above engagement provided by Ernst & Young is made available on our company website².

Use of Personal Data and Compliant

We have designated a department responsible for matters on the compliance with privacy and personal data protection and a hotline mechanism is also provided for our employees and external personnel to make inquiry or request about personal data based on his/her legal rights. We continue to monitor our use of personal data and throughout year 2025, we did not use collected personal data for any secondary purposes other than the specific purposes for which the personal data was first collected.

Our employees and external personnel may file complaint or report on the personal data matters via our reporting channels. Throughout year 2025, we did not receive any compliant or penalty related to personal data.

Type \ Source	Government Agency	Individuals or Other Type Parties
Compliant	none	none
Penalty	none	

Complaint Mechanism and Procedure

	Code of Conduct Compliance Reporting System Receive complaint case	1
	Accept for processing the complaint case	2
	Collect information	3
	Investigate the complaint case	4
	Review the result and improve the mechanism	5
	Disclose regular updates on the number, content and progress of cases related to complaints without risking the privacy of any individuals.	6

¹ Please refer to Policy on the Protection of Privacy and Personal Data at <https://ase.aseglobal.com/privacy-policy/>

² Please refer to the statement at <https://www.aseglobal.com/en/pdf/coc-agree-upon-procedures-report-2026-en.pdf>

3.6 Regulatory Compliance

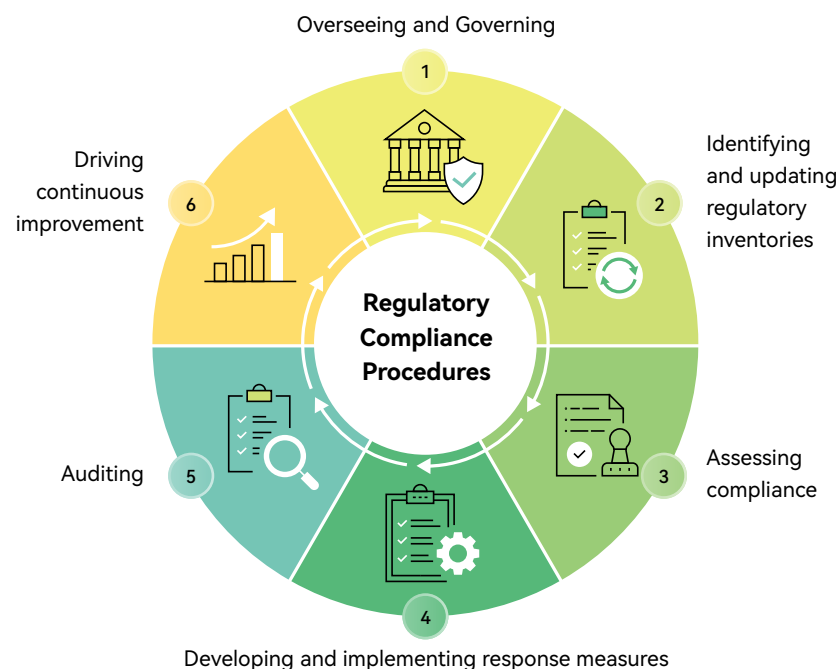
We conduct all our business activities in strict compliance with applicable laws and regulations. To ensure legal compliance, ASEH constantly maintains regular updates on domestic and foreign laws and policies that possess a potential impact on its operations and finances, and prioritizes regulatory compliance at all of its business locations. All subsidiaries shall comply with all applicable laws and regulations in the jurisdictions in which they operate.

The company's Corporate Governance Officer and Regulatory Compliance Department support board directors and the management team with overall regulatory compliance as well as supervise activities at our subsidiaries to ensure compliance with relevant laws and regulations. The company's regulatory compliance framework is implemented through six core processes: overseeing and governing, identifying and updating regulatory inventories, assessing compliance, developing and implementing response measures, auditing, and driving continuous improvement. These six pillars ensure the continuity and effectiveness of regulatory compliance. We have also optimized risk control mechanisms and management systems to assess and promptly mitigate any legal compliance risks across our operations. Accordingly, our subsidiaries are required to promptly report, via management systems, all incidences subject to corrective actions mandated by regulatory authorities or any penalties imposed. The responsible subsidiary shall also conduct a root cause analysis and implement corresponding improvement plans. Both the regulatory compliance department and audit department will verify and ensure the implementation of corrective actions, reporting the status to the board of directors annually.

In 2025, the company established a regulatory compliance management platform to continually strengthen compliance communication channels with all subsidiaries, while enhancing management mechanisms for integrating and identifying regulations, and monitoring and auditing compliance. The United States' Export Administration Regulations (EAR), Clean Competition Act (CCA), China's Anti-Unfair Competition Law, and the EU's General Data Protection Regulation (GDPR) are of particular significance to the technology sector, and are thus classified as our company's key compliance focus areas. The company also closely monitors the development of international sustainability and human rights legislation, including the EU's Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), the Corporate Sustainability Due Diligence Directive (CSDDD), the Omnibus, the U.S. Uyghur Forced Labor Prevention Act (UFLPA), and the EU Artificial Intelligence Act (AI Act). In Taiwan, we focus primarily on the Taiwan Securities and Exchange Act, Labor Standards Act, the Employment Service Act, Occupational Safety and Health Act, Fire Services Act, Renewable Energy Development Act, Gender Equity in Employment Act, Sexual Harassment Prevention Act, the Regulations for the Management of Inventory Registration and Verification of Greenhouse Gas Emissions, the Renewable Resource Reuse Management Regulations, the Foreign Trade Act, the Personal Data Protection Act, the Cyber Security Management Act, and the Artificial Intelligence Basic Act, and other relevant regulations. As part of our regulatory compliance practices, we formulate or amend internal framework and enhance compliance awareness among board

of directors, management, and employees of both the company and our subsidiaries through systematic training and announcements. This ensures that all personnel are well-informed and fully capable of adhering to relevant legal frameworks, thereby actualizing the core values of corporate compliance.

ASEH remains in resolute compliance with all major laws and regulations governing public listed companies in Taiwan, including the Company Act, Fair Trade Act, Securities and Exchange Act. In 2025, the company recorded thirty-two (32) cases that incurred financial penalties amounting to approximately US\$65,153.52 imposed by authorities in the respective regions we operate. However, there were no incidents of significant fines (defined as a single penalty exceeding US\$ 10,000) resulting from violations of regulations related to unfair competition, labor human rights, or environmental protection. In January 2026, we provided the board of directors with a status report for 2025, that included an overview of the corrective actions taken by the subsidiaries involved and an update on their regulatory compliance.

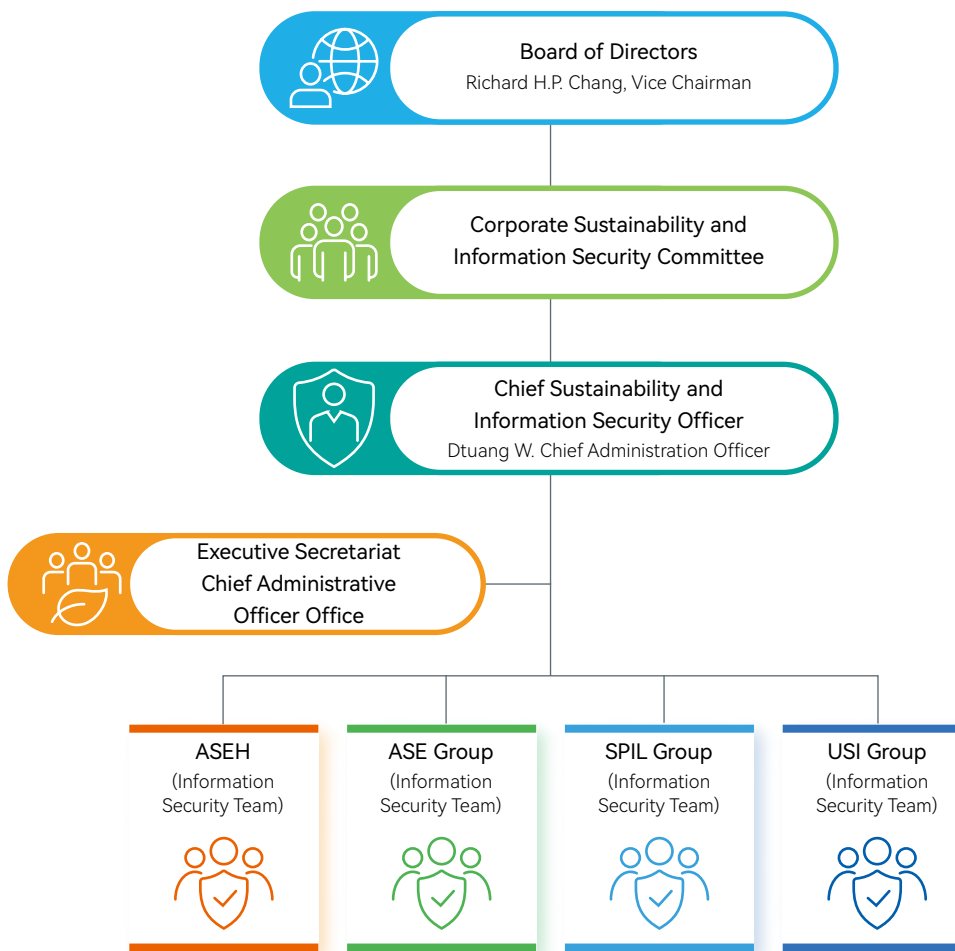


3.7 Information Security Management

Information Security Policy, Organization and Targets

To strengthen the company's resilience in information security (infosec) and respective management mechanisms, we have integrated an approach from the corporate governance perspective by putting in place a comprehensive set of infosec policy, conducting regular cybersecurity drills, and organizing employee education and training to enhance overall infosec awareness. The ASEH Information Security Policy¹ provides the highest level of management guidance to protect the confidentiality, integrity and availability of critical information assets, and to ensure compliance with relevant laws and regulations. With a robust infosec policy in place, ASEH is well positioned to boost customer trust, strengthen industry competitiveness, and maintain business continuity. We assess information security risks in accordance with regulatory requirements and business goals, and provide a status report to the senior management and the Board. The report offers a succinct overview of the infosec challenges and the current status, and forms the basis for the management and the Board to formulate additional guidelines, strategies and targets.

The Corporate Sustainability and Information Security Committee, comprised of board members, is chaired by Richard H.P. Chang, the current Vice Chairman of ASEH. The committee is responsible for overseeing the development of ASEH's overall information security strategy and maturity benchmarking, planning and supervision of enterprise-wide cybersecurity risk management, monitoring the implementation of information security operations across subsidiaries, and coordinating the integration of internal and external technical resources and threat intelligence. These efforts aim to strengthen ASEH's cybersecurity capabilities and reduce potential threats and risks. ASEH's Chief Information Security Officer (CISO), a position created by the Corporate Sustainability and Information Security Committee is concurrently held by the Chief Administrative Officer and Head of Corporate Governance, assumes responsibility for the establishment of the information security management framework that includes regular reviews with all subsidiaries of ASEH and implementing incident response plans. The committee provides a status report to the Board of Directors in the last quarter of each fiscal year. In addition, the Executive Secretariat of the Chief Administrative Officer Office is responsible for promoting and executing information security-related work, and each subsidiary establishes its information security team to be responsible for implementing information security operations. We regularly hold quarterly meetings of the Information Security Team to report and discuss the progress of our information security work, and invite external experts to share information security trends and significant issues.



¹ For more details on ASEH Information Security Policy, please refer to the link below: https://www.aseglobal.com/en/pdf/2025_ASEH_ISMP_EN.pdf



As our business continues to grow, the amount of information generated have also increased exponentially. Safeguarding the confidentiality, integrity and availability of information forms the cornerstone of ASEH's information security management. Besides identifying internal and external information security risks and formulating countermeasures, we regularly implemented the NIST CSF maturity assessment in all facilities every year. Our cybersecurity policies are formulated to ensure the highest level of network and system protection and mitigation of impacts from any disruption. At the same time, education and training are actively conducted to enhance employee awareness on the importance of information security and prevent major data breaches. Building resilience through a robust information security management system is key to corporate sustainability and will greatly boost stakeholder satisfaction.



Information Security Management Targets for 2035

- 1 Major Information Security Incidents : 0 cases
- 2 NIST CSF Maturity Assessment Coverage : 100%
- 3 Employee Information Security Education and Training Coverage : 100%

Artificial Intelligence Governance

Developments in artificial intelligence (AI) technologies are transforming the pace of digitalization in the workplace. While we are driving broad-based AI adoption and integrating the technologies across the company, we do recognize the need to prioritize AI governance. ASEH's AI governance is administered by the office of the Chief Administrative Officer, with responsibilities for coordinating with various company subsidiaries on the policy, framework and requirements. At the operating level, each department will integrate responsible AI practices relevant to their functions. We have published an 'Artificial Intelligence Management Policy'¹ outlining AI governance principles and framework to guide AI adoption across the company. The policy covers the planning, development, deployment, use, monitoring and retirement throughout the AI adoption life cycle. It also outlines a structured approach to data privacy, information security, fairness, human feedback, transparency and interpretation, intellectual property, regulatory compliance, and ethical risk management. High-risk AI applications involving manipulation, exploitation of vulnerable groups, social scoring, and unauthorized biometric surveillance are explicitly prohibited.

To ensure the secure and responsible use of AI technologies, an AI tool as well as project application and approval process have been developed for our employees. Employees may only use authorized AI tools within the approved scope. AI applications involving personal data, confidential information, or other sensitive company data must comply with the classification and data protection policy, and undergo risk assessment and application reviews. Approved AI applications are continuously evaluated through model performance monitoring, model validation, drift analysis and AI risk assessments. Where necessary, models are adjusted or optimized to reduce the risks of bias, misuse or unintended outcomes. In addition, we have adopted the C.R.I.S.P.E prompting framework to standardize safe and effective AI use. Regular employee trainings are also scheduled to strengthen awareness of AI use, risks and governance.

At present, we are primarily using AI to support data analysis and improve operational efficiency, and not relying on it for autonomous decision-making. Human involvement will continue to play a key role in strategic decision-making as a safeguard to maintain human autonomy and accountability. AI technologies have been progressively adopted in areas including smart manufacturing, predictive maintenance, process optimization and generative AI applications. Key performance indicators such as reduction in work hours, productivity improvements, yield enhancement and other metrics are evaluated to determine the efficiency of AI adoption, while the results are used to drive continuous AI optimization. AI-related concerns have also been incorporated into the company's existing grievance, incident reporting and feedback mechanisms, enabling stakeholders to raise concerns or recommendations for review and appropriate follow-up. When procuring AI equipment and developing AI infrastructure, energy efficiency shall be a key evaluation criteria. In addition, AI will be applied to continuously optimize our manufacturing process, equipment operation and resource allocation, improving operational efficiency while supporting sustainability development.

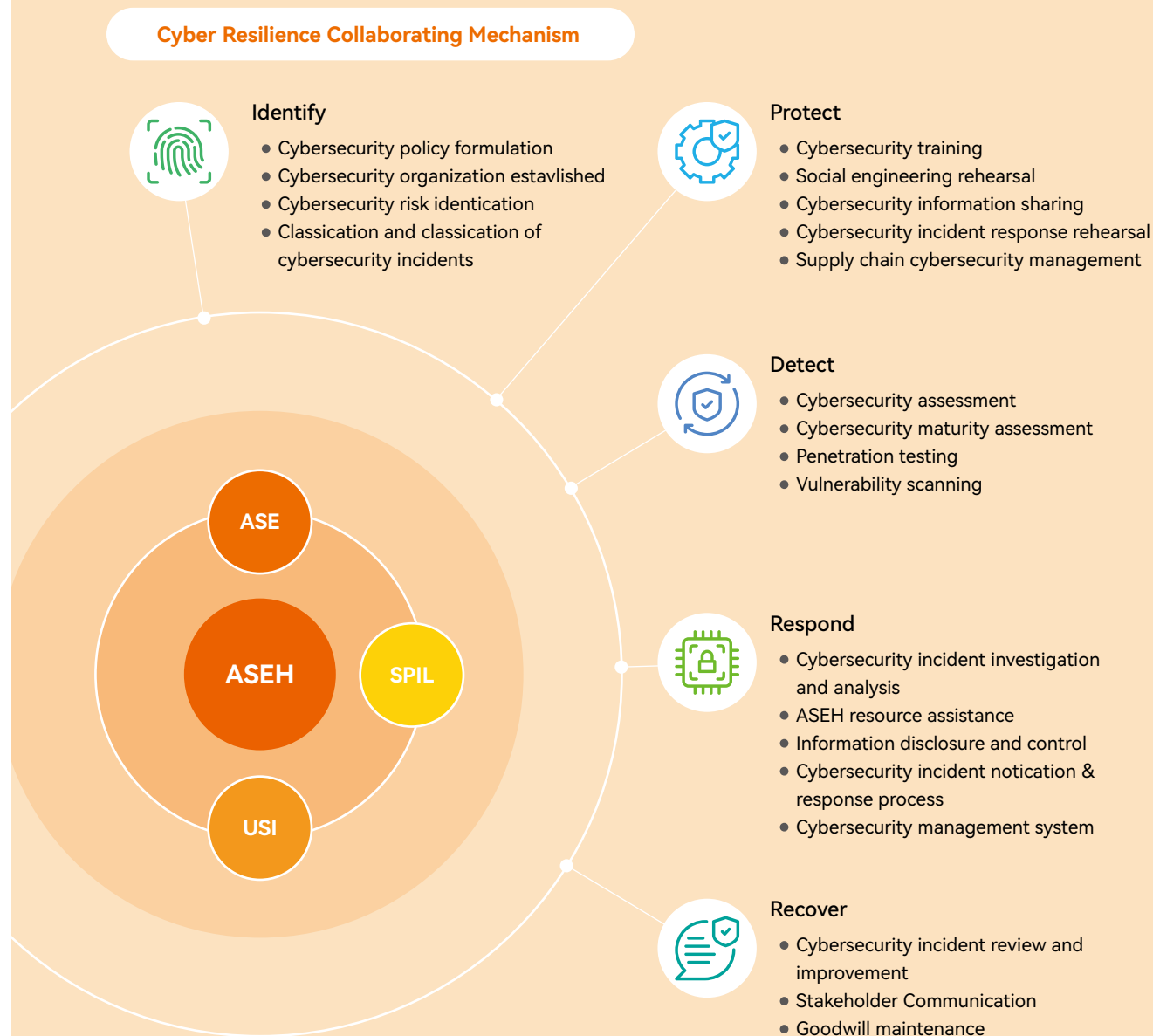
¹ For more details on ASEH Artificial Intelligence Management Policy, please refer to the link below: https://www.aseglobal.com/ch/pdf/2026_ASEH_AIMP_CH.pdf

Information Security Implementation and Safeguards

Cybersecurity Maturity

We conduct comprehensive cybersecurity maturity assessments at all our subsidiary companies to ensure the resilience and effectiveness of their cybersecurity programs. We have engaged PricewaterhouseCoopers (PwC) to conduct maturity assessments for the IT and OA operations of our global subsidiaries based on the NIST Cybersecurity Framework (CSF) 2.0. The framework covers 6 core functions: Govern, Identify, Protect, Detect, Respond, and Recover. In 2025, the company's overall maturity level averaged 3.92, which is close to the Quantitatively Managed level of a structured, well-governed and mature cybersecurity management program.

Deloitte was engaged to conduct OT (operational technology) cybersecurity maturity assessments across our global manufacturing sites in accordance with the international standard IEC 62443. This encompasses a comprehensive evaluation of management practices and control systems for production and facility operations. Overall, our OT cybersecurity maturity is close to Level 3, demonstrating a well-established OT cybersecurity SOP and continuity in addressing security resilience of critical operational environments.



Cybersecurity risk identification and management

We engage third-party audit firms annually to conduct information security audits, system vulnerability scans, and penetration testing to ensure that its information systems and network environments comply with security implementation standards. These efforts help enforce information security policies and customer privacy protection measures, effectively preventing the leakage of trade secrets and customer data. Tools used include Nessus for vulnerability scanning, BitSight for security ratings, the SecurityScorecard platform for analysis, and Red Team Assessments to evaluate system defense capabilities and incident response maturity. Additionally, the company provides monthly BitSight security rating reports to all sites for reference and continuous risk management improvement.

In addition to external audits, ASEH also conducts regular internal self-assessments of its Information Security Management System (ISMS) based on the NIST Cybersecurity Framework (CSF) and ISO 27001. These assessments evaluate the effectiveness of risk management, control measures, and incident response processes, and the results are reported to senior management and the Board of Directors. In the event of an unexpected cyberattack, the Information Security Management Task Force promptly convenes technical response meetings to analyze and review defense strategies, building a synchronized and comprehensive security network to respond to threats in real time.

Beyond managing operational risks from the perspective of corporate governance, we try to increase employees' cybersecurity awareness and enhance organizational operational capabilities as part of our focuses in cybersecurity management. All employees at ASEH must receive PIP cybersecurity educational training, including cybersecurity policy, cybersecurity management framework, cybersecurity control measures, etc. In 2025, a total of 153,679 individuals completed 110,890 hours of training courses. Additionally, occasional social engineering email drills were conducted to enhance employees' awareness of social engineering attacks through emails. Additionally, we will gradually introduce systematic management mechanisms to incorporate participation in cybersecurity meeting, educational training, incident management, confidential file labeling, antivirus/software security, and other cybersecurity-related projects in a systematic manner. Moreover, KPI monitoring and audits are conducted, extending the scope of management, and reaching every employee and every endpoint device. This will be integrated with employees' performance to reduce penalties and legal liabilities resulted from violations against cybersecurity regulations, as well as the impacts on business operations.

Increase cyber resilience

In 2025, no major information security incidents¹ occurred at the company. To strengthen our cybersecurity response and protection capabilities, the company established a well-defined set of "IT Security Incident Reporting and Emergency Response Procedures". The procedure serves as a unified employee guideline that outlines detailed specifications, including incident classification, response team structure, severity level determination, reporting and handling procedures, incident monitoring and closure, follow-up investigations, corrective actions, and evidence collection. Cybersecurity incident drills are also conducted regularly to enhance employees' awareness and improve response efficiency.

The ASEH Information Security Management System further integrates cyber threat intelligence sharing and incident reporting, two core functions that enable real-time monitoring of internal and external threats, ensure timely reporting and resolution of incidents, and significantly enhance overall risk visibility and collaborative defense capabilities. With the increase in cybersecurity threats and the risks they pose to business operations, we have adopted a risk-based approach by securing cyber insurance coverage for the company. This added layer of protection allows us to respond swiftly to incidences and contain the impact of any cyberattacks, minimizing potential losses to the company operations, customers, supply chain partners and facilitating rapid business recovery.

To ensure the sustainable operations of important businesses and prevent interruption of critical information systems as a result of material cybersecurity incidents, we conduct an incident recovery drill every six months which lays out the organizational structure diagram, scope, duration, critical information systems, participating units, participating personnel and their assigned tasks, backup personnel for the drill, implementation steps and processes of the drill, required resources, data recovery from backup, risk management during the drill, post-drill review and improvement processes, among others. The purpose is to ensure the company can leverage disaster response capabilities and disaster recovery mechanisms to quickly restore operations to a normal or acceptable level for the business, achieving the goal of uninterrupted operations of critical information systems. The drill will continue to be implemented to provide maintenance, management, and training to ensure the effectiveness of the backup systems.

¹ We define a major information security incident as any loss exceeding US\$10 million

Cybersecurity Incident Reporting and Response Procedure



Cybersecurity Incident Detection

(Security Monitoring / Threat Intelligence Sharing / Employee Reporting)

01



Incident Analysis and Risk Assessment

(Incident Classification / Impact Assessment / Risk Categorization)

02



Notification and Incident Response Activation

(Cybersecurity Response Team / Cybersecurity Management / Management Team)

03



Incident Response and Cross-Functional Support

(Containment / Threat Mitigation / Cross-Department Coordination)

04



System Recovery and Business Continuity

(Service Restoration / Business Operations Continuity)

05



Post-Incident Review and Continuous Improvement

(Root Cause Analysis / Process Enhancement / Security Awareness and Training)

06

Information Security Information Exchange

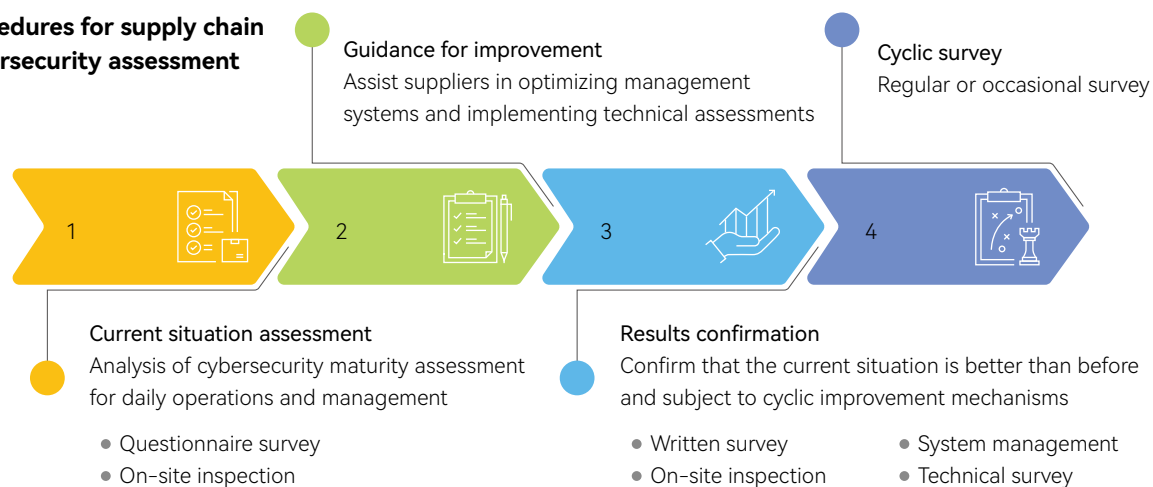
ASEH works closely with government agencies, local and international information security organizations including FIRST((Forum of Incident Response and Security Teams), Taiwan Computer Emergency Response Team/Coordination Center (TCERT/CC), and High-tech Information Security Alliance. As a member of the SEMI Semiconductor Cybersecurity Committee, we are actively driving the industry's adoption of SEMI E187 – Specification for Cybersecurity of Fab Equipment, a Taiwan-initiated security standard. Adopting the relevant infosec regulations, standards and industry intelligence allow us to integrate our internal management systems and expertise, to develop a comprehensive set of capabilities that will further strengthen our resilience.

At the same time, we are committed to meeting the expectations from our upstream and downstream supply chains and stakeholders on matters related to information security. ASEH's strong and robust security defense leads to a tightly-secured smart manufacturing environment and increases the company's competitive advantage as a sustainable enterprise.

Supply chain cybersecurity management

Digital transformation and the exponential growth of data exchanged between organizations are increasing cybersecurity risks in the supply chain. At ASEH, we are consistently strengthening cybersecurity resilience across our upstream and downstream supply chains through systematic cybersecurity assessments. Our key suppliers follow a four-stage management approach: current situation assessment, guidance for improvement, confirmation of outcome, and repeated monitoring. The process includes questionnaires, on-site assessments, document reviews and technical evaluations to enhance the maturity of suppliers' cybersecurity practices. Our deep focus in establishing a robust cybersecurity management framework has enabled the company to maintain a secure operation and resilient supply chain, while further enhancing the cybersecurity environment and standards of the semiconductor industry.

Procedures for supply chain cybersecurity assessment



Information Security Certification and Information Security Measures Promote Results

Information security certification

ASEH prioritizes cybersecurity issues, identifying internal and external risks, and developing and promoting various key response strategies. It has earned recognition with international cybersecurity certifications, including ISO 27001, ISO 22301, ISO 15408, ISO 21434, IEC 62443, GSMA, and others. Through continuous management of corporate operations and adherence to international information security standards, ASEH rigorously reviews and optimizes cybersecurity workflows and management measures, enhancing operational resilience. This comprehensive approach safeguards smart manufacturing security and sustains competitive advantages for the company.

Information Security Investment and Results

ASEH approaches internal initiatives from a corporate governance perspective, establishing information security policies, conducting regular cybersecurity drills, providing cybersecurity education and awareness training for employees to enhance overall security awareness. It invites representatives from industry, government, and academia to share international cybersecurity developments regularly, increasing crisis responsiveness. Externally, ASEH actively participates in international cybersecurity organizations such as FIRST, TWCERT/CC Taiwan Cyber Security Alliance, and High-Tech Cyber Security Alliance. Through these communication channels, it shares the latest trends and action plans with industry peers and supply chain partners, elevating cybersecurity protection levels. Simultaneously, by aligning certification efforts with international standards, ASEH strives to mitigate cybersecurity threats, ensuring secure operations and fostering long-term, solid partnerships with customers and supply chain partners to provide more comprehensive and refined services.

International information security certification

ISO 27001	To build a stable and robust foundation for the IT environment, ASE Kaohsiung, ASE Chungli, Korea(Paju), SPIL, and USI Nantou continue to improve and implement cybersecurity risk management targeting critical information systems that are essential to the operation of crucial facilities.
ISO 22301	ASE Kaohsiung, ASE Chungli, SPIL and USI Nantou have successively obtained the BCMS (business continuity management system) ISO22301 certification to strengthen crisis management and disaster response.
ISO 15408	ASE Kaohsiung, ASE Chungli and ASE Singapore have been certified to EAL6, the highest level of security certification, creating a manufacturing environment and management system that comply with international standards for safe products and enhancing the safety management mechanisms for product transportation. We provide cybersecurity guarantees for manufacturing processes such as packaging and testing to offer better customer service.
ISO 21434	ASE Kaohsiung is the first semiconductor assembly and testing facility in the world to receive the ISO/SAE 21434 international automotive network security standard certification with 100% compliance by being certified by TUV NORD of Germany.
IEC 62443-2-1	ASE Kaohsiung passed the German TUV NORD's professional evaluation and obtained the IEC 62443-2-1 certification, becoming the very first company to receive the certification in the semiconductor industry in Taiwan.
GSMA	ASE Kaohsiung has passed the mobile communication security certification standard and obtained the GSMA certification. As a manufacturer, it completed a comprehensive audit of the production sites and processes to comply with the UICC production safety standard (GSMA SAS-UP)
TISAX	USI Nantou, USI Zhangjiang, USI Kunshan, USI Mexico, and AFG Suzhou have all obtained the TISAX certification (Trusted Information Security Assessment Exchange), a standardized information security assessment framework for the automotive industry that enables secure data exchange and mutual recognition of assessment results.

Information Security Investment and Results in 2025

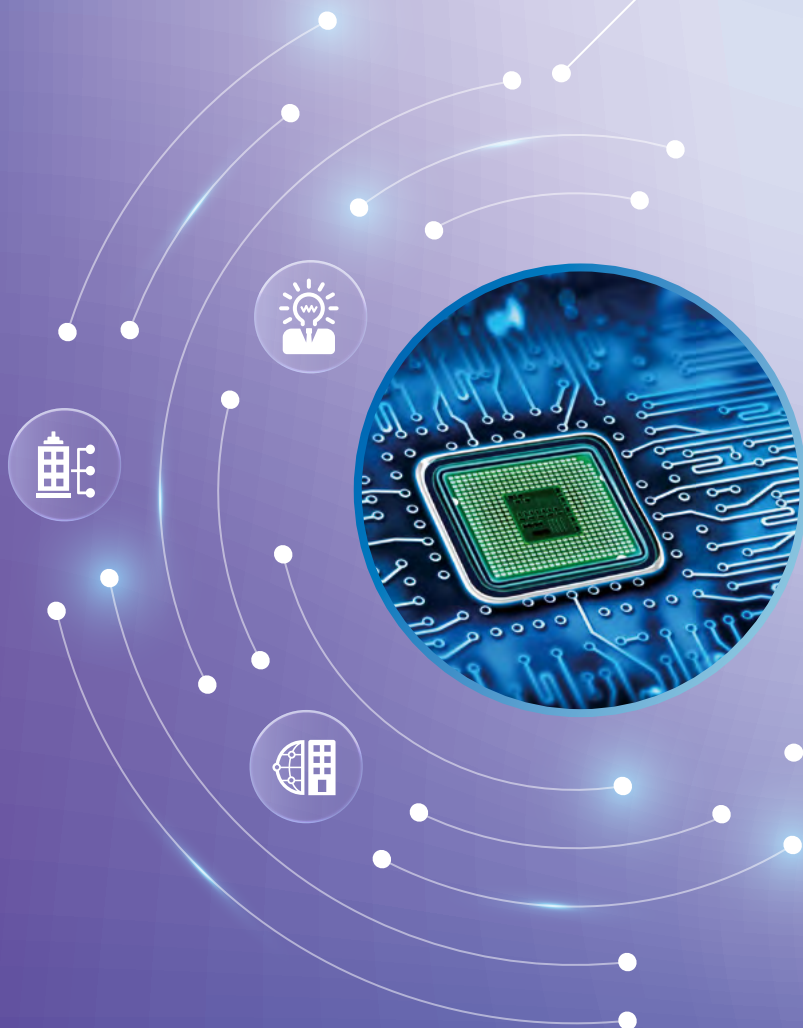
Cybersecurity policies, organizations, and goals	- Established the Corporate Sustainability and Information Security Committee - Zero material cybersecurity incidents - Develop the Artificial Intelligence Management Policy - Formulated three cybersecurity goals for 2035 - Convened four ASEH Information Security team meetings
Information Security Implementation and Safeguards	- Implementation of one ASEH Information Security Management System - NIST CSF maturity assessment for 28 sites - OT cybersecurity maturity assessment for 28 sites - Conducted red team assessment at 5 sites - Provided monthly BitSight security rating reports - Conducted internal audits based on NIST CSF and ISO 27001 frameworks - Two cybersecurity incident drills - Providing cybersecurity educational training to 153,679 individuals - Accumulating 110,890 hours of cybersecurity educational training - Ongoing cybersecurity insurance coverage - Continue to Promote Supplier Cybersecurity Assessments
Cybersecurity certification	- ISO 27001 certified (ISMS): ASE Kaohsiung(TUV NORD), ASE Chungli(TUV NORD), Korea(Paju)(LRQA), SPIL(BSI), and USI Nantou(TNV) - ISO 22301 certified (BCMS): ASE Kaohsiung(BSI), ASE Chungli(TUV NORD), SPIL(BSI) and USI Nantou(DQS) - ASE Kaohsiung certified with IEC 62443-2-1(TUV NORD) - ISO 15408 EAL6 highest-level certification: ASE Kaohsiung(BSI), ASE Chungli(ANSI), and ASE Singapore(BSI) - Obtained TISAX (ENX) certification for the USI Nantou, Zhangjiang, Kunshan, Mexico, and AFG Suzhou sites



INNOVATION SERVICE

Innovation is the key to sustainable human development. Through innovation, ASEH improves product value, makes human lives easier in a smart era and elevates social well-being. We take into careful consideration regarding Smart Manufacturing – integrating environmental protection and social innovation at a product's design stage. As a result, ASEH has produced more efficient products and helped customers lower their power consumption when using our products, contributing to a reduction in greenhouse gas emissions. The effects of product usage on human health were also considered and efforts have been made to manufacture products with non-hazardous materials, and Improve recyclability, with Enhance product durability.

ASEH is committed to improving and protecting the environment by enhancing raw material usage efficiency, recycling resources, reducing wastewater discharge and greenhouse gas emissions, and reducing waste generation and chemical use. We strive to develop and promote comprehensive, environmentally friendly services and manufacturing processes that consider the environmental impact at various stages of the product lifecycle including raw material procurement, design & development, manufacturing, product use, and product disposal. This has enabled ASEH to provide the environmentally friendly, green manufacturing services.





4.1 R&D and Innovation

Technology and innovation are the lifeline of our company. We have continued to invest heavily in advanced semiconductor packaging technology research and development and developing a strong engineering team, to produce high performance and cost-effective products that meet customers' needs. We have systematically mapped out a 10-year strategic blueprint that identifies key areas of technology focus by projecting industry and technology trends for the future. This will enable us to optimize our R&D resources and technology capabilities to seize important business opportunities and strengthen patent portfolios that further enhance our sustainability efforts. Our R&D expense reached NT\$32.9 billion in 2025, accounting for 5.1% of our operating revenue, an increase of 14.2% compared with NT\$28.8 billion in 2024. As of December 31, 2025, our research and development team comprise 14,258 employees, an increase of 12.1% compared with 12,715 in 2024.

The global semiconductor industry has gradually entered a phase of structural growth driven by artificial intelligence (AI), high-performance computing (HPC), cloud data centers, and advanced computing applications. Advanced packaging, heterogeneous integration, and advanced testing will be key processes affecting chip performance, power consumption, bandwidth, and system reliability. Market demand is gradually shifting from single-chip solutions to system-level integration, further driving the demand for high-value-added packaging and testing services.

As market demand evolves and industry entry barriers continue to rise, leading companies with deep technical expertise, mass-production capabilities, and global operational scale are expected to maintain favorable competitive positions. The Company will continue to strengthen its core competencies, prudently address industry uncertainties, and remain committed to creating sustainable long-term value for customers, shareholders, and the broader semiconductor ecosystem. Our R&D teams work closely with our supply chain partners including material and equipment suppliers, as well as with key customers on new product and process innovations, to maximize scale and efficiency in technology development. In addition, we collaborate with academic and industry organizations such as the National Sun Yat-Sen University, National Cheng Kung University, National Taiwan University, Tsing Hua University, and ITRI on advanced packaging and testing technology development.

2025 Product and Technology Development:

- (1) Flip Chip Packaging (FCP): CoCoS (Chip on Chip on SBT) 2nd bonding tech. development
- (2) Wire-Bond Packaging: AOI integrated with high efficiency anomaly detection AI technology for complex wirebonding inspection
- (3) SiP Packaging: Development of HDI AiP device via DSM (Double Side Molding) with 3D DRA (Dielectric Resonator Antenna), 3D SiP thermal dissipation technology with high density copper pin packaging, 3D SiP - Double-side molding packaging with PMU SiP thermal dissipation technology, Fan Out fine-pitch vertical wire I/O interconnect miniaturized packaging technology

Technology Platforms

Research and development drives innovation, but is often characterized by high costs and technological uncertainty as well as lengthy development cycles. To ensure proper resource allocation and R&D efficiency, we have put in place a comprehensive technology management framework that allows us to formulate short-, medium-, and long-term technology roadmaps. Our roadmap development leverages on the expertise of our corporate R&D and market analysis teams, together with the market intelligence and data gathered from research organizations, material and equipment suppliers, and customers, helping us gain deeper insights of market demands and technology development trends.

An Advanced Technology Forum is organized on a regular basis to share corporate information on technology development, product applications and emerging trends, and to promote alignment with all our manufacturing facilities. For technologies with development potential, a Technology Board will be created to direct cross-functional teams and conduct technology evaluation and development. In parallel, the Technology Transfer Platform facilitates the technical exchange, prototype verification and production planning between sites for those technologies identified for development.

Our knowledge management (KM) platform is a centralized repository for storing and sharing technical documents and knowledge that serve to preserve the integrity of our innovation. The platform enables efficient technology sharing and collaboration amongst global teams through the integration of digital knowledge management and technology collaboration mechanisms. As we continue to expand our technological capabilities, promoting innovative technology exchange and knowledge accumulation are critical in advancing the company's growth and competitiveness.

Smart and Green Factory

The shift to smart and green factories is strategic to sharpening our manufacturing competitiveness and accelerating sustainability development. We have incorporated low-carbon building principles progressively by following international and local green factory standards to upgrade existing facilities, and construct new manufacturing and office buildings. To reduce environmental impact, we conduct extensive whole building life cycle assessments to integrate sustainable design choices from the very initial stage of our building projects. In addition, we have strived to meet the criteria mandated by Taiwan's Green Factory Labeling System, which includes the passing of the Clean Production Assessment. As of 2025, we have 14 green factories¹ and have received 27 green building and other related certifications (LEED/EEWH/low-carbon building)² as well as 25 clean production certifications³.

The demand for higher productivity, quality and precision in manufacturing is accelerating the digital transformation across all our factories. The integration of AI and automation in our production processes allow us to stay ahead of the competition and provide leading edge technologies and services to our customers. We are actively investing in the construction of smart factories¹ at ASEKH, ASECL, SPIL, and USI, achieving a coverage of 45% in Taiwan by the end of 2025. To establish professional talent in automation and smart manufacturing, we have developed 16 industry-academia technology and research projects in 2025. In parallel, our talent development program will train an estimated 6,662 automation and smart manufacturing engineers.

Key Smart Factory Initiatives

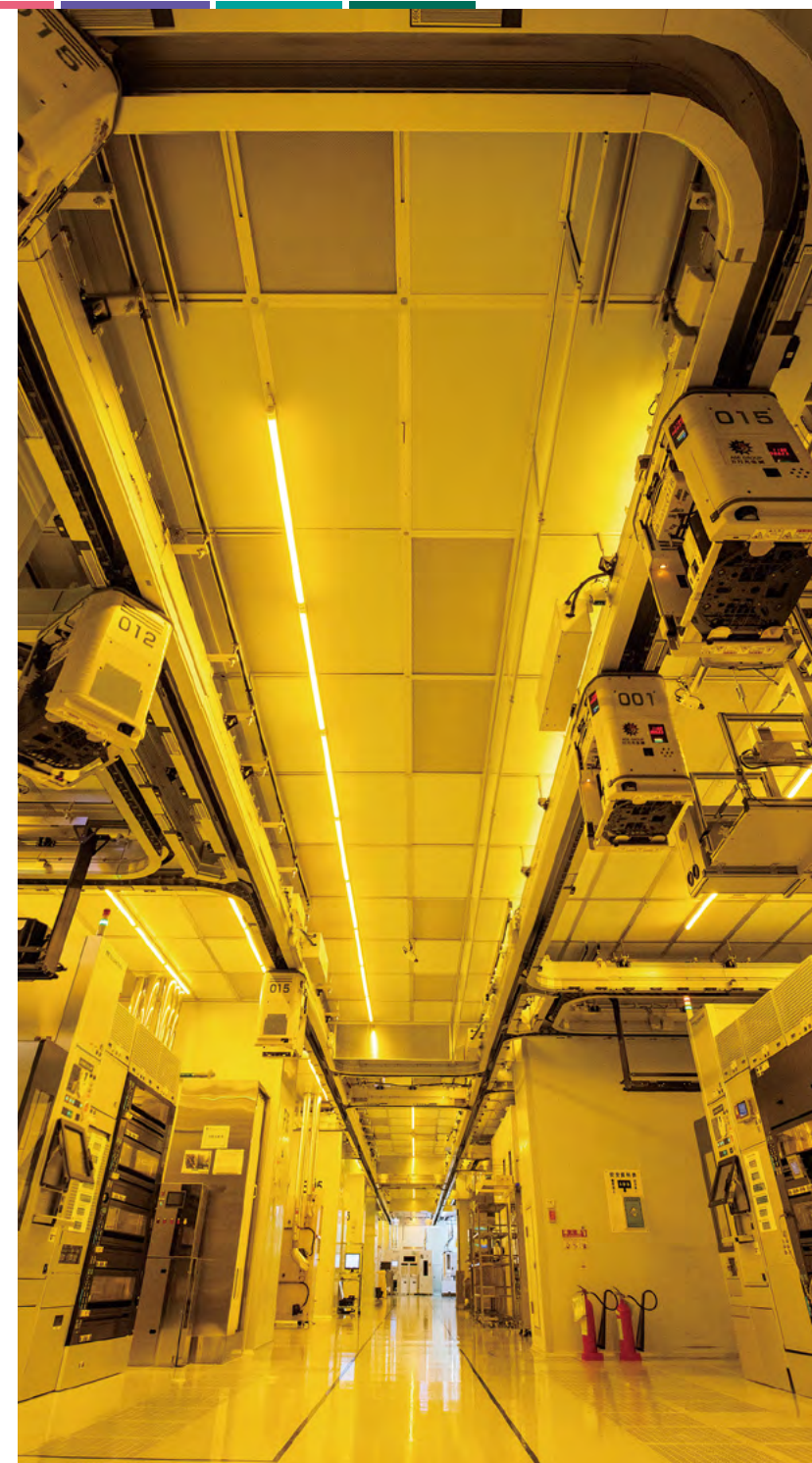
- Introduced the recipe management system (RMS)
- In house-developed Semiconductor Equipment Communications Standard (SECS) equipment automation program (EAP)
- Implemented the fault detection and classification (FDC) system
- Introduced robotic arms and automated guided vehicles (AGVs)
- Incorporated the predictive maintenance system (PdM)
- Build an IAI platform to promote the universal application of AI
- Applying 4IR technologies to improve energy efficiency and safety of plant utility systems

¹ Green Factory: K3/K5/K7/K11/K12/K15/K21/K22/CL-A/ CL-B/ CL-K&L/CL-M/SPIL-ZK/USI-NK

² Green Building Certificate: LEED(K12/K21/K22/K23/K26/CL-K&L), EEWH(K3/K4/K5/K7/K11/K12/K14B/K15/K21/K22/K24/K25/K26/K-dom/CL-A/CL-B/CL-K&L/CL-M/SPIL-ZK/USI-NK), Low-Carbon Building (K24)

³ Clean Production facilities: K1&K2/K3/K5/K7/K8/K9/K11/K12/K15/K21/K22/ CL-A/CL-B/CL-K&L/CL-M/SH(M)/SPIL-SZ/SPIL-DF/SPIL-HS/SPIL-CH/SPIL-ZK/SPIL-CS/USI-NK/USI-HZ/USI-ZJ

⁴ Smart factory: More than 80% of sites or production lines utilize technologies such as the Internet of Things (IoT), artificial intelligence (AI), big data analytics, automation, cloud computing, and sensing systems to enable real-time integration among equipment, machinery, and systems. This integration achieves automation of production processes (machine or process automation), digitalization (automatic data collection and system visualization), and intelligence (using AI/algorithms for decision-making or analysis)



Intellectual Property Management

Intellectual property (IP) rights are important achievements in research and development, and a key aspect of innovation management. Effective IP management helps to maintain ASEH's leading position in corporate innovation.

ASEH has established an IP policy that serves to protect the company's technological innovations and its global leading position. In addition to continuously striving towards R&D innovation and developing IP management strategies that conform with the company's development trends, ASEH's IP management also contributes to the company's commercial advantages.

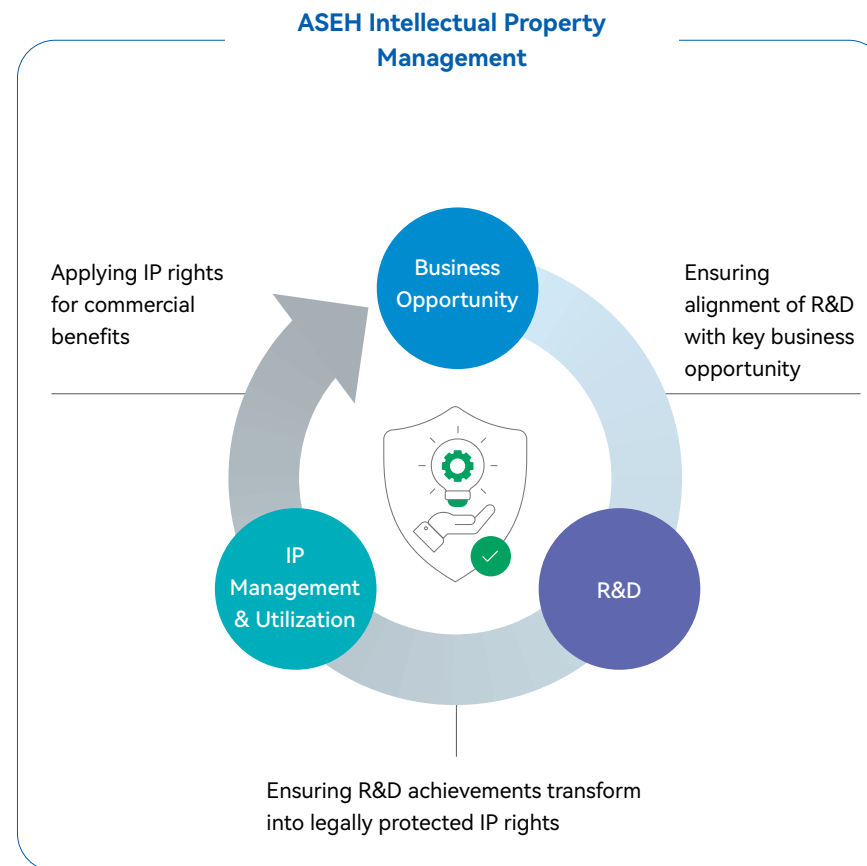
The Company closely integrates IP management with business operations, taking steps from market insight, R&D investment to IP management and utilization, forming a value cycle that spans the entire group and continues to innovate.

Driving R&D: In response to the forward-looking market demands, the Company coordinates on the plan of group-wide R&D activities, continuously investing in talent and resources to maintain technology leadership to deploy future business opportunities.

Protecting R&D Results: Through a well-structured internal application filing and review procedure, each department's R&D results can be efficiently transformed into patents, trade secrets and other forms of intellectual property that are incorporated into the group's unified IP database to consolidate core assets.

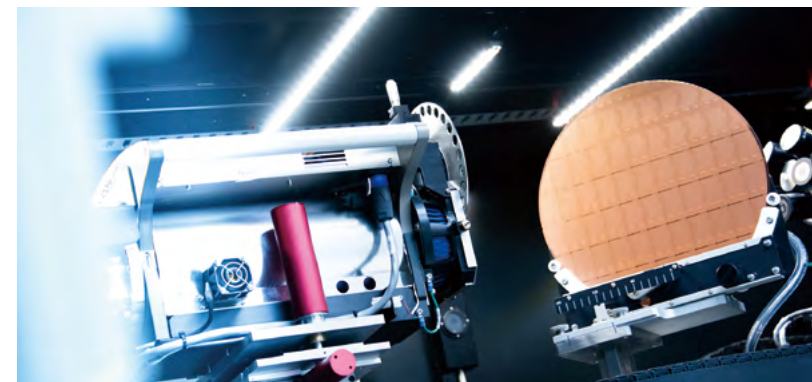
Creating Value: Utilization of a high-value IP portfolio that supports our subsidiaries in securing customer orders, expanding new business opportunities and building group-wide overall defensive barriers to prevent technology from misappropriation and respond to external challenges, securing freedom of operation to ultimately form sustainable positive cycle.

In terms of trade secrets management, the Company is devoted to establishing trade secret registration management system in which inventor will timely register invention outcome to secure complete records and retention of company's critical intellectual property, collocating with the comprehensive management procedure and secrecy policy on trade secret valuation classification, regular renewal and maintenance and external disclosure control, protecting company's core competitive advantage in all aspects. As of December 31, 2025, there are over 50,000 trade secrets registered in the Company's trade secret registration management system. The Company encourages employee innovation through an annual Trade Secret Innovation Award program to maintain its leading competitive advantage. The Company carries out annual on-line training for all employees, continues to direct them to secure confidential information and foster subject-specific course and propaganda of non-infringement of IP, enhancing protection of the Company's trade secret and preventing the risk of infringement.



The Company implements an interview mechanism in the employee resignation process for Legal department to interview with employee who will resign and alert such employee to continue to fulfill confidentiality obligations after the resignation to reduce the risks of information leakage. ASEH and its subsidiaries collaborate to develop group corporate strategy for protecting critical technologies that effect industry leadership and adopt unified management guidance to enhance the confidentiality control of high value trade secret involved in the process of cooperating with customers and suppliers, continuing to maintain the Company's competitiveness and protect the best interests of shareholder. In accordance with the management rule for core key technologies and trade secrets approved by the Company's Board of Directors, we plan to establish a communication platform involving all subsidiaries to address the disclosure control processes and coordination mechanisms outlined in this rule. By integrating the relevant systems and practices of each subsidiary, we aim to continuously enhance our competitiveness and protect the best interests of our shareholders and stakeholders.

With respect to patent management, the Company adheres to management vision that patent quantity, quality and value are equally weighted and three major strategic directions that "overall portfolio planning, separation of inferiority from premium and appreciation & activation" are proactively adopted to strengthen the competitiveness and market influence of our assets. To enhance employees' awareness of patent and execution of patent protection, the Company has implemented comprehensive foundational training on



patent and specifically for core R&D teams, the trainings on the critical success factors of high-value patents are further introduced to ensure patent proposals that focus on technological development strategies with future commercial potentials. In addition to offering patent incentives, the Company organizes an annual recognition ceremony for outstanding inventors and through an the such incentive mechanism that advances with the times, it shall continuously inspire innovation momentum and energy for patent proposal. To enhance patent portfolio that is forward-looking and comprehensive, the Company takes advantage of publicly available patent information to regularly conduct patent analyses and update reports for key technology fields that are reported to and supporting decision-making level to acquire technology trends and competition dynamics. To effectively maintain and protect patent rights, the Company conducts periodic patent value assessments and takes appropriate corresponding actions based on assessment results to achieve the goal to optimize resources. The Company also continuously monitors market developments and actively formulates patent utilization strategies to promote technology appreciation and commercial activation, further strengthening our competitive advantage in aspects of business operations. ASEH's patent portfolios comprise a variety of technologies related to semiconductor packaging and testing, and electronics manufacturing. As of January 31, 2026, we hold a total of 6,358 patents including 1,938 Taiwan patents, 2,026 U.S. patents, 2,248 P.R.C., patents, 96 Europe patents and 50 patents in other countries. In addition, as of January 31, 2026, we also have a total of 2,249 pending patent applications, of which 263 in Taiwan, 739 in the U.S., 1,220 in P.R.C., 22 in Europe and 5 in other countries.

Trade secret

- Create a registration management system to protect trade secrets.
- We continuously enhance best practices through information security protocols, awareness promotion, comprehensive training, and systematic management.
- Where appropriate, we apply applicable laws to deter unauthorized access to company information and assets, protecting our investments and safeguarding our interests.

Patent

- Place equal emphasis on patent quantity, quality, and value. Focus on three major approaches on patent management: comprehensive planning, curating patents of value, and value enhancements.
 - Develop a comprehensive patent plan for critical technologies at an early stage.
 - Regularly evaluate patents, identifying those of value, and dropping those of low or no value from renewal.
- Revitalize patents to enhance their value and scope of application.
- Foster strategic partnerships with key customers, and academic research institutions, to collaborate on R&D, develop plans for patent applications, and acquire critical patents.

Intellectual Property Management and Utilization



The contribution of Intellectual Property Rights to the Sustainable Development of ASEH

In terms of environmental sustainability, to reflect ASEH's sustainability strategy of "low-carbon mission and circular economy," the company encourages employees to register trade secrets related to sustainability management, such as carbon management, green factories, and the circular economy, and actively researches and obtains numerous green patents. In the seven major themes of the IPC Green Inventory established by the World Intellectual Property Organization (WIPO)—alternative energy production, transportation, energy conservation, waste management, agriculture/forestry, administrative, regulatory or design aspects, and nuclear power generation—the company has obtained at least 61 green patents that meet the WIPO definition. Among these, "energy conservation" accounts for 96% (59 patents); "waste management" accounts for 2% (1 patent); and the remaining categories account for 2% (1 patent).

Regarding energy conservation, to ensure product quality and reliability, ASEH actively develops various electrical testing methods for semiconductor packaging products. By introducing novel concepts, we improve the efficiency and accuracy of measurements, while optimizing process steps, reducing energy consumption, and promoting environmental sustainability. For example, Taiwan Patent No. TWI865918B discloses a testing device and a method for testing a device. By using an optical transceiver module and a pressure sensing element, the device's orientation, distance, angle, and pressure distribution are effectively detected. This information is applied to the calibration of moving parts in testing equipment. Qualitative and quantitative measurement data improve the stability and accuracy of moving parts, allowing for more scientific and microscopic calibration, significantly saving testing time and energy.

Waste management is also a key area for ASEH. Since organic waste liquids or gases are generated during semiconductor processes such as etching, ASEH has developed related solutions. For example, Taiwan Patent No. TWI790586B discloses an organic waste gas treatment module and method that can monitor the treated organic waste gas. When the treatment system malfunctions or the organic matter concentration exceeds the standard, it can automatically initiate a reprocessing procedure to improve emission stability and reduce environmental impact, meeting increasingly stringent environmental regulations. In addition to patents, the company also possesses over twenty trade secrets related to waste management, covering systems and methods for treating organic wastewater using biological carriers, as well as intelligent management technologies that incorporate AI models to optimize wastewater treatment parameters and provide real-time monitoring. These technologies enhance process environmental efficiency and risk management capabilities, continuously moving towards a highly efficient, intelligent, and low-emission operating model.

In terms of social sustainability, ASEH regularly conducts intellectual property management awareness campaigns for key suppliers, promotes the concept of intellectual property rights protection, and explicitly requires suppliers to respect and protect our intellectual property rights and adhere to the principle of not infringing on the intellectual property rights of others. At the same time, we encourage and guide suppliers to establish and improve their own intellectual property management systems. Through the dual mechanisms

Statistics of Green Patents

Administrative, Regulatory or design aspects

1.2%

Waste management

1.2%

Energy conservation—
low energy lighting

19.31%

Energy conservation—
measurement of electricity
consumption

40, 65%





ASEH shared its trade secret management system and experience at the 2025 Trade Secret Intelligent Management Expo.

of signing confidentiality agreements and regular intellectual property awareness campaigns, we strengthen supply chain management and effectively reduce intellectual property risks in the transaction process. To enhance public awareness of trade secret protection, our company actively participated in the "2025 Trade Secret Intelligent Management Expo" held at the Hsinchu Science Park. We shared our systems and experiences in trade secret management, including the registration system, innovation award system, green trade secrets, and the process of promoting a culture of sustainable innovation. We introduced how ASEH's trade secret registration covers a variety of aspects, including forward-looking R&D, engineering technology, advanced processes, operational optimization, administration, energy conservation and carbon reduction. Through systems such as tiered management and regular maintenance, we ensure that the trade secret registration database meets the goal of both quality and efficiency. Furthermore, through the annual trade secret innovation award, we encourage employees to engage in innovation and promote a culture of innovation within the company. Furthermore, to promote innovation in patent protection methodologies, ASEH, in collaboration with three patent firm partners, hosted three patent application practice workshops in 2025. These workshops delved into high-value patent cases in the semiconductor packaging field and share techniques for preparing patent applications and responding to office actions. By focusing on the perspective of enterprises utilizing patent rights, these workshops assisted Taiwanese patent firms in improving their semiconductor patent application preparation capabilities and enhance patent attorneys' understanding of semiconductor packaging design, processes, and their technological benefits, further strengthening the overall competitiveness of the patent service industry. To promote sustainable social development, ASEH actively invests in research and development, successfully developing an industry-leading biosensor packaging design and applying for patents. For example, Taiwan Patent Publication No. TW202425910A discloses a new invention in an optical module. This patent utilizes an interposer substrate with light-shielding function, combined with traditional semiconductor substrate components, and integrates the optical sensing surface and the electrical signal transmission surface on the same side. This unique packaging architecture not only improves the accuracy of physiological signal measurement but also helps users manage their health independently, demonstrating a "human-centered" R&D philosophy.

In terms of governance, ASEH and its subsidiaries have established and continuously optimize an intellectual property management system based on the operational roadmap and the latest laws and regulations. The core principle of this system is to break down subsidiary barriers, promote technology exchange and resource sharing among subsidiaries, and avoid redundant investment. Through sound management, ASEH ensures that R&D achievements are efficiently transformed into legally protected intellectual property rights, and continuously enhances market competitiveness and resilience by integrating and utilizing high-value intellectual property. Building on years of experience in intellectual property management, ASEH has further strengthened its intellectual property management framework, enhanced internal awareness of intellectual property value, improved the protection of R&D results, and increased shareholder and customer trust by implementing the Taiwan Intellectual Property Management System (TIPS) and obtaining its certification. Advanced Semiconductor Engineering Inc. (ASE), a subsidiary of ASEH, obtained certification of the TIPS Level-AA on December 4, 2024, with the certificate valid until December 31, 2026. Two other subsidiaries, Siliconware Precision Industries Co., Ltd. (SPII) and Universal Scientific Industrial Co., Ltd. (USI), also obtained the TIPS Level-A recertification in 2025, with the certificates valid until December 31, 2027.

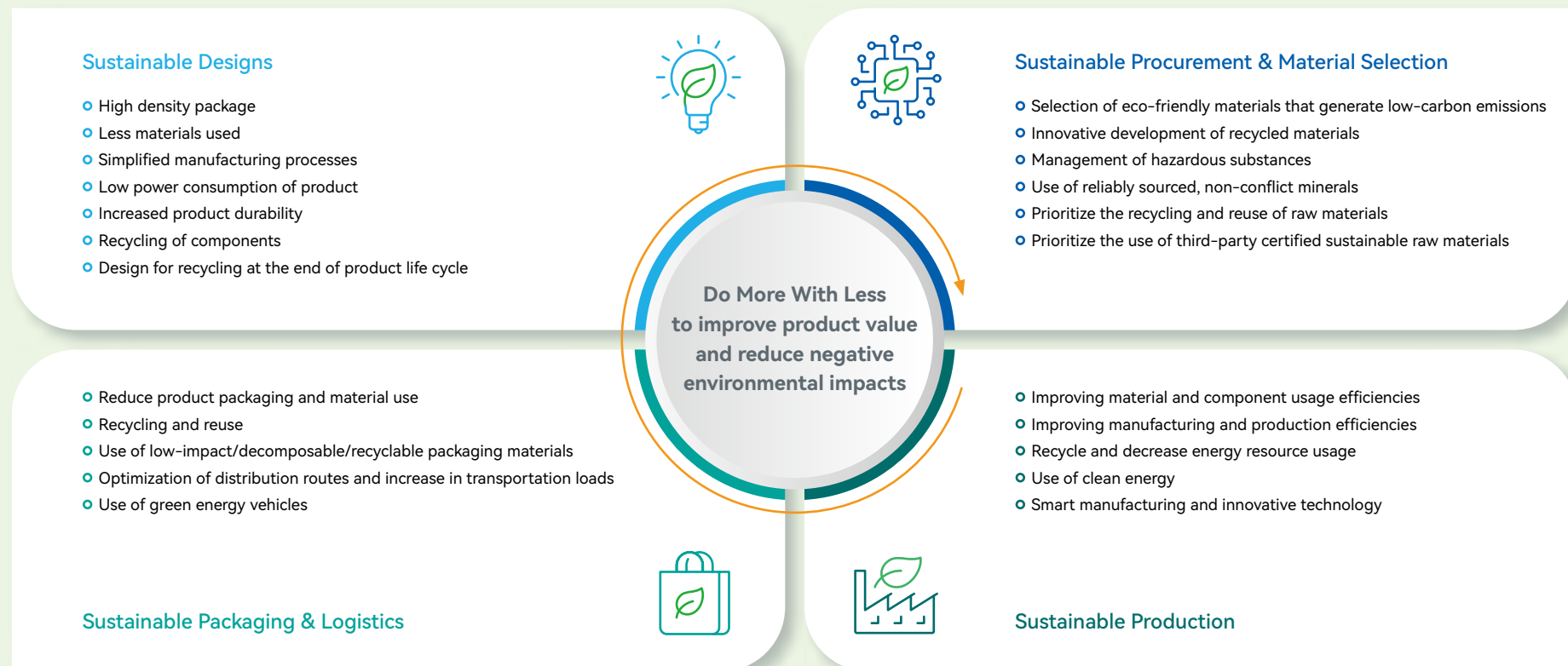
4.2 Sustainable Manufacturing

Sustainable Manufacturing Concepts and Principles

As a manufacturing service provider, ASEH embraces the concept of “doing more with less”. The company is firmly committed to four key manufacturing principles; sustainable designs, sustainable procurement and material selection, sustainable production and sustainable packaging and logistics. In the initial product/process design stage, sustainable manufacturing practices (as shown in the diagram below) are incorporated into the entire product life cycle; from raw materials, manufacturing, distribution, usage, to disposal, as well as at subsequent stages of product manufacturing and distribution. Our approach allows us to provide customers with sustainable products of higher value while minimizing the impact to the environment and improving eco-efficiency.

We are committed to:

- complying with all applicable laws and regulations
- managing hazardous substances in components and raw materials used in manufacturing
- creating solutions for the design of lightweight, thin, small and energy-efficient products
- reducing the environmental impact from manufacturing, packaging, and transportation



Sustainable Raw Materials

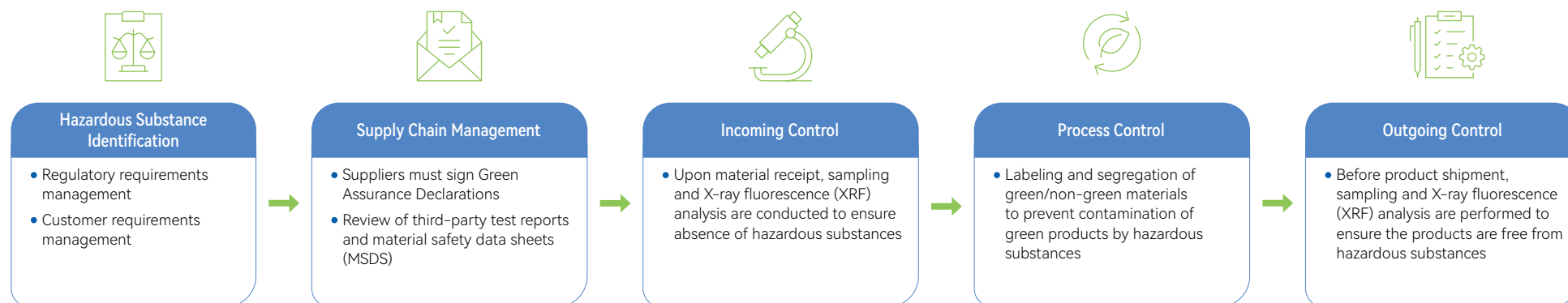
ASEH recognizes that the semiconductor and electronics manufacturing industry consumes a substantial amount of raw materials. The ASEH Board of Directors have approved the following Sustainable Raw Materials Policy based on the company's sustainable manufacturing principles.

Category	Raw Materials	Raw Material Suppliers																								
Tracing and Collecting Data	• Material Tracking and Origin Tracing: Regularly tracking the volume of raw materials consumed from ASE's conflict mineral, cobalt, mica and other key raw material suppliers. In 2023, we conducted extensive source tracing of 18 additional metals, including copper, iron, nickel, aluminum, silicon, and silver.	• Proactive investigation: We conduct preliminary assessments on our suppliers based on key factors like level of business relationship and procurement value. At the same time, we review the risks of potential negative impacts on the environmental, social, and governance dimensions with respect to the supplier's category type (including raw material suppliers etc.).																								
Risk Assessment	• Non-toxicity: Enhancing product compliance with regulations and customers' sustainability requirements by establishing a hazardous substance process management system to ensure that the raw materials used for production do not contain substances harmful to humans or the environment. • Recyclability: Our environmental laboratory conducts green material assessments, develops nontoxic (or low-toxicity) raw materials, as well as analyzes material and waste recycling, reduction, and reuse technologies. • Eco-friendliness: Using Life Cycle Assessment (LCA) techniques to analyze the environmental impact of products and raw materials, and identifying improvement opportunities through hotspot analyses to enhance the eco-friendly content of products and raw materials. • Conflict Materials: Aligning with the due diligence process established by the Organization for Economic Cooperation and Development (OECD) to regularly examine the country of origin of raw materials (including conflict minerals) to avoid using materials from conflict zones.	• Sustainability risk: A Sustainability Risk Assessment Questionnaire (SAQ) was developed based on the RBA Code of Conduct and international standards such as the UN Universal Declaration of Human Rights. Sustainability risk assessments for all first-tier raw material suppliers are conducted regularly. • Climate Risk: Utilize the World Resources Institute (WRI) database to assess supplier water stress, and integrate data on extreme rainfall conditions to identify suppliers at risk of experiencing flooding and landslides. • Biodiversity: Determine if raw material suppliers' production locations are biodiversity-sensitive by using data from the International Union for Conservation of Nature's (IUCN) World Database on Protected Areas (WDPA).																								
Coordinated Action	• Eco-Design Guidelines: Eco-design guidelines have to be incorporated throughout all advanced technology development and new product development stages, especially in the selection of sustainable raw materials (choosing materials with lower negative sustainability impacts, avoiding materials from key biodiversity areas, and prioritizing the use of recycled metals, minerals and materials with third-party certifications).	• Supplier Guidance: Conducted programs to guide raw material suppliers in managing carbon inventory, renewable energy development, carbon reduction and water conservation. Supported a total of 131 suppliers in 2025.																								
Targeted Action	• USI has set a target of 14.71% and 26.93% by 2030, for the use of recycled plastic and recycled aluminum in its products. • ASE and SPIL have set a target to increase the proportion of recycled copper used in substrates to 57% by 2030¹. <table><thead><tr><th>Year</th><th>2023</th><th>2024</th><th>2025</th></tr></thead><tbody><tr><td>the proportion of recycled plastic used in products</td><td>16.72%</td><td>8.02%</td><td>9.83%</td></tr><tr><td>the proportion of recycled aluminum used in products</td><td>-</td><td>-</td><td>19.52%</td></tr><tr><td>the proportion of recycled copper used in substrate¹</td><td>-</td><td>-</td><td>55.92%</td></tr></tbody></table> ¹ The target covers 50% of the substrate procurement volume at our facilities in Taiwan.	Year	2023	2024	2025	the proportion of recycled plastic used in products	16.72%	8.02%	9.83%	the proportion of recycled aluminum used in products	-	-	19.52%	the proportion of recycled copper used in substrate ¹	-	-	55.92%	• Number of on-site sustainability audits for Tier-1 suppliers: 200 (by 2035) <table><thead><tr><th>Year</th><th>2023</th><th>2024</th><th>2025</th></tr></thead><tbody><tr><td>Number of on-site sustainability audits for Tier-1 suppliers</td><td>201</td><td>229</td><td>221</td></tr></tbody></table>	Year	2023	2024	2025	Number of on-site sustainability audits for Tier-1 suppliers	201	229	221
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We conduct training for employees involved in managing the sustainability aspect of raw materials, educating them on green products, hazardous substance control, product carbon footprint, and conflict minerals. In 2025, 50,941 people participated in these training courses, totaling 52,215 training hours, resulting in the increase of environmental awareness, and understanding the significance of utilizing appropriate raw materials for sustainability.

Management of Hazardous Substances and Chemicals

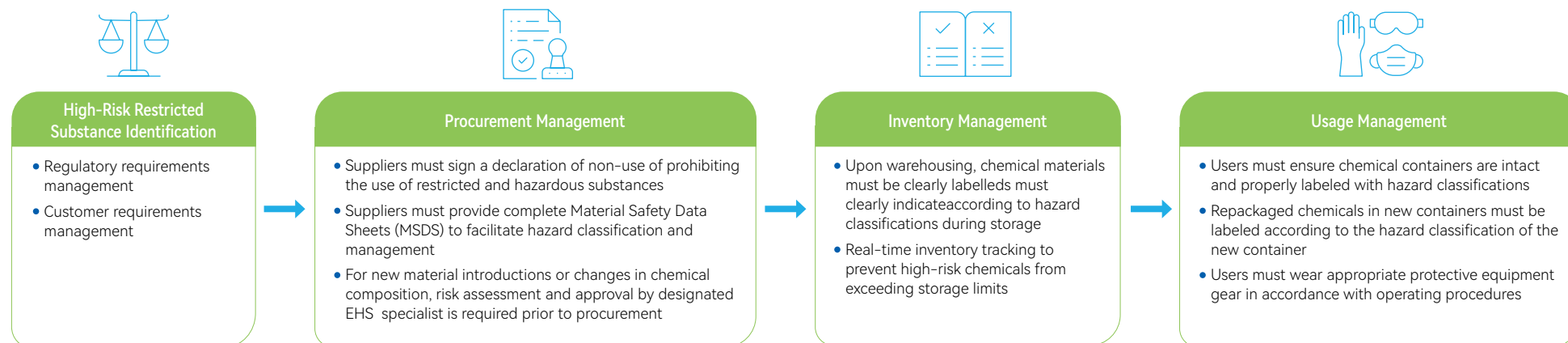
To achieve sustainable manufacturing, effective management of hazardous substances is crucial. We implement control measures using the QC080000 Hazardous Substance Process Management System. As an example, at ASE Kaohsiung, the team diligently identifies and manages hazardous substances that are subject to controls in accordance with regulatory and customer requirements. Next, in supply chain management, we classify raw materials into green and non-green categories based on their compliance with hazardous substance requirements. Using the Substance Control System (SCS) and Green Product System(e-GP), a raw materials database is established to comply with the EU RoHS Directive, REACH Regulation, US Toxic Substances Control Act (TSCA), as well as other national laws and customer standards. This proactive approach allows us to set robust requirements for hazardous substance management and standards that exceed regulatory and emerging trends.



We have expanded the scope of our control over chemicals that cause health hazards and increase environmental risks, including bioaccumulation, persistent pollutants, carcinogens, mutagens, and reproductive toxicants. Apart from the control of chemicals in products, we have also banned the use of, and progressively introduced alternatives for chemicals that are prohibited or restricted by customers or on the EU REACH list. For example, ASE Kaohsiung has established a high-risk restricted substance list as the basis for its chemical management measures, referencing relevant Taiwanese laws and regulations, EU REACH regulations and customer requirements. An integrated chemical management system has also been established for chemical lifecycle management; implementing control measures for various stages including the introduction of new materials, procurement, storage, use and disposal.

For newly introduced materials or those with changes to chemical composition, the environmental health and safety unit shall conduct careful evaluations to ensure that the materials do not contain high-risk, restricted substances. Procurement or use of the materials can only proceed after a hazard identification and risk assessment is conducted, and the risk level is determined as acceptable. The risk assessment ensures comprehensive risk management and covers chemical toxicity, degree of health hazard to personnel, frequency and duration of use, exposure scenarios, effectiveness of existing control measures and various factors.

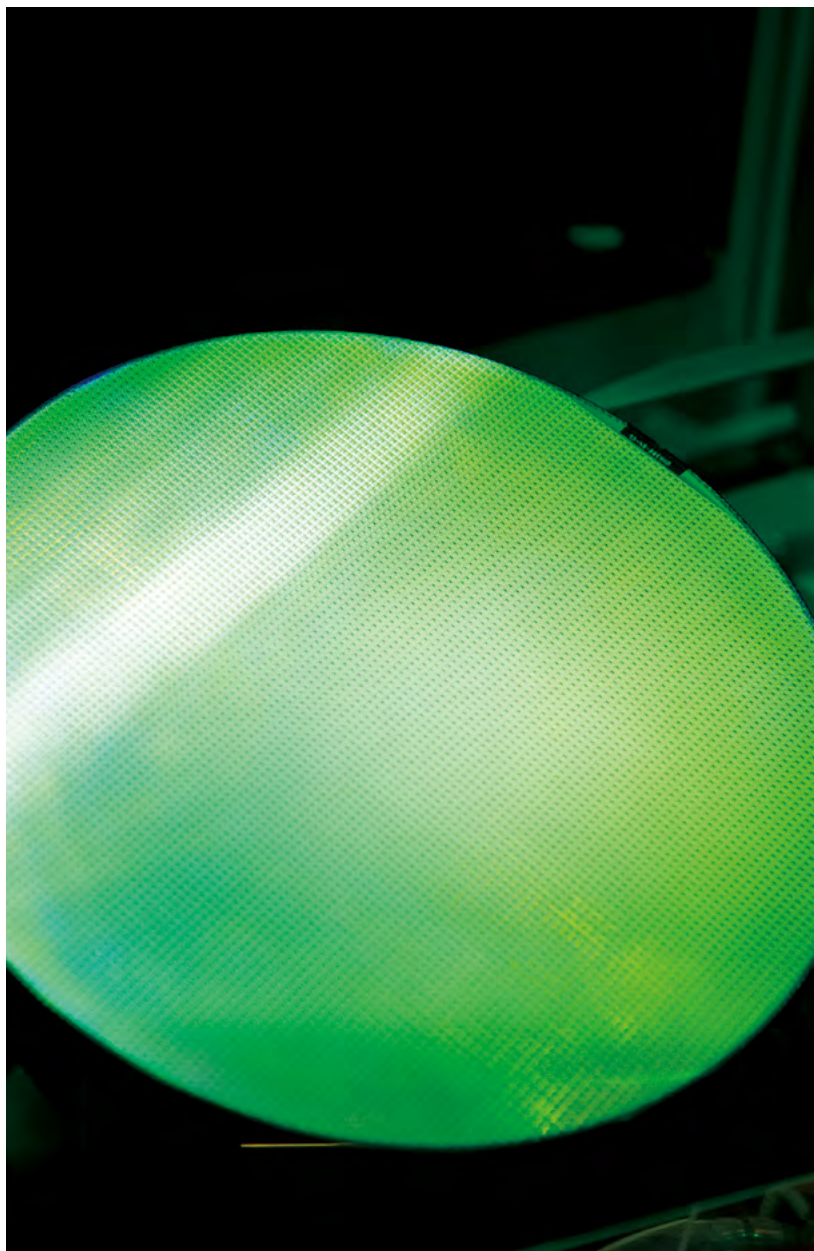
Hazard labeling and information disclosure for the storage and use of chemicals are mandatory procedures. Protective measures and SOPs corresponding to the hazard levels must also be established to ensure that operators take appropriate measures to protect themselves while performing their jobs. Employee health and safety is of the utmost priority to the company. As such, we continuously drive the reduction and substitution of high-risk substances, and we are committed to providing safe, healthy, and environmentally friendly manufacturing services.



ASEKH, ASECL, SPIL and USI have identified NMP and PFAS as hazardous substances subject to control and have established targets to progressively phase out these substances or substitute them with alternatives.

NMP	Target	2025 Status
ASEKH	Achieve 100% replacement of NMP-containing indirect materials by 2026.	No expansion of NMP-containing indirect material usage.
ASECL	Eliminate the use of existing NMP-containing materials (excluding direct materials) by December 31, 2030.	Certain operating materials contain NMP. A dedicated project has been established to implement substitution plans, with progress tracked every quarter.
SPIL	Achieve an 80% reduction by 2030.	NMP usage was reduced by 25.59% in 2025.

PFAS	Target	2025 Status
ASEKH	Starting in 2028, the relevant status will be reported, and the gradual phase-out of these substances will be initiated in accordance with the restriction requirements and timelines set forth by applicable regulations.	In 2025, alternative material assessments were conducted for seven affected material categories. At present, the development of alternative materials for Lead Frame is still in progress with suppliers, while Ferrite and certain material models have potential alternative materials available, but require customer approval or direction before internal evaluations can be conducted. Assessments for all other materials have been completed.
ASECL	The following target have been established based on the 12-year exemption period granted by the European Union for the semiconductor industry, plus an additional 10 years: *PFAS can analysis item is less than 25ppb *Total PFAS can analysis item are less than 250ppb *Total Fluorine <50ppm	Lead Frame and certain materials contain PFAS concentrations exceeding 100 ppm. Therefore, we are collaborating with suppliers to develop new materials and identify suitable alternatives.
SPIL	If PFAS is detected, we will comply with the applicable regulatory timelines and reporting requirements.	1. Suppliers have completed PFAS survey. Part of materiak contains PFAS (inculding substrate-ABF, epoxy, underfill, polyimide, polybenzoxazole etc). 2. PFAS-free materials are continuously researched and evaluated.
USI	Complete prohibition will take effect from March 30, 2039.	All PFAS substances are included under control and managed in accordance with the most stringent customer requirements.



Sustainable Products

To gain a comprehensive understanding of the sustainability performance of our product portfolio, we apply the Taiwan Sustainable Economic Activities Reference Guidelines¹ as the basis for systematically assessing our products against the criteria for sustainable economic activities. We systematically assess whether each product meets the criteria for sustainable economic activities to gain a comprehensive understanding of the sustainability performance of our product portfolio. Through this approach, we aim to progressively increase the proportion of products that meet these criteria, strengthen our competitiveness in sustainability, and support the transition to a low-carbon and sustainable economy.

We have established sustainable product targets, aiming to increase revenue from sustainable product by 1% annually starting in 2025. To achieve this target, we continue to invest significant resources in sustainable product development. In 2025, we allocated approximately US\$ 28 million in combined capital expenditures (CAPEX) and operating expenditures (OPEX), and invested approximately US\$ 560,000 in research and development (R&D) to advance sustainable technologies and product innovation. We also strengthened our employees' expertise in sustainable products and related regulations through regular training programs, delivering a total 40,174 training hours in 2025. In addition, we have established incentive mechanisms to promote the development and sales of sustainable products. For example, at USI, we offer sales incentives and annual bonuses to encourage green product sales. Our sales personnel are required to establish annual green product strategy targets in accordance with our plans and requirements, regularly report their progress to supervisors, and undergo periodic performance reviews. We award incentives and annual bonuses based on the achievement of these targets and overall performance evaluation results. By integrating sustainability principles throughout our product lifecycle management, we continue to enhance the environmental and social value of our products.

	2022	2023	2024	2025
Sustainable Products Revenue (%)	75%	72%	74%	69%



¹ Based on the Taiwan Sustainable Economic Activities Reference Guidelines as our evaluation framework for sustainable products, we apply the technical screening criteria to determine whether our products make a substantial contribution to an environmental objective. For ASE and SPIL, we evaluate our sustainable products against the technical screening criteria for the semiconductor industry under general economic activities, specifically the threshold for product electricity consumption. We consider products sustainable only if their electricity consumption meets the prescribed threshold. For USI, we evaluate our sustainable products against the technical screening criteria for the computer and peripheral equipment industry under general economic activities, which require products to have industry-recognized environmental certifications. USI considers products to have met the sustainable product criteria when relevant certifications from customers are obtained, and when USI's self-assessment is acknowledged by respective customers

Product Lifecycle Assessments

We have incorporated the ISO 14067 product carbon footprint and ISO 14045 eco-efficiency assessments into our operations and have completed the inventory and evaluation of our five major packaging product series (i.e., BGA, Lead Frame, CSP, Flip Chip, Bumping). In addition, we have established databases and incorporated simulation algorithms for product research and development to increase product value while elevating ecological efficiency. We provide our customers a complete suite of manufacturing services as well as the development of energy-saving products.

In response to the growing challenges of climate change and carbon emissions, we are committed to providing low-carbon products and services. We have established product carbon footprint management capabilities across our manufacturing sites. By 2030, we aim to fully implement product carbon footprint management systems at all key facilities. Through accurate data analysis and continuous optimization, we enhance carbon efficiency throughout the product life cycle and support the transition toward low-carbon and sustainable operations.

Leveraging our collaboration with external experts in product life cycle assessment (LCA), we use SimaPro together with the ReCiPe 2016 Midpoint (H) methodology to evaluate environmental impacts across 18 impact categories.¹ This robust assessment approach ensures the scientific rigor, consistency, and comprehensiveness of our product carbon footprint management.

¹ Environmental impact categories: Global warming, Stratospheric ozone depletion, Ionizing radiation, Ozone formation(Human health), Fine particulate matter formation, Ozone formation(Terrestrial ecosystems), Terrestrial acid cation, Freshwater eutrophication, Marine eutrophication, Terrestrial ecotoxicity, Freshwater ecotoxicity, Marine ecotoxicity, Human carcinogenic toxicity, Human non-carcinogenic toxicity, Land use, Mineral resource scarcity, Fossil resource scarcity, Water consumption

● Done ▲ Ongoing ★ New ◆ Update

Category	Product Series	Carbon Footprint	Eco-efficiency Assessment/ Environmental Footprint	Improvement Strategies and Actions
Assembly	BGA	●	●	Design - Consider factors such as product lifecycle, circulation and eco-efficiency during the design stage - Develop a new generation of energy efficient products - Upgrade technology, strengthen product functions, and reduce material inputs Example: Develop high density QFP to replace traditional QFP led to a decrease in material usage by 60%
	Lead Frame	●	●	
	CSP	●	●	
	Flip Chip	●	●	
	Bumping	◆	◆	
	SiP Technology	●	●	
Substrate		●	●	Procurement and materials - Select environmentally compatible materials that generate low-carbon emissions - Examples: Copper wires are used to replace gold wires, lowering product carbon emissions - Utilize environmentally friendly alternative materials - Examples: Use of boron-free developers, non-reproductive toxic photoresist stripping solutions, halogen-free materials - Research and develop recycled materials or extend product service life
Test		●	●	
Electronic Manufacturing Services,EMS	4G dual frequency communication module	●	●	
	XnBay smart storage server	●	●	
	Printer head	●	●	
	LCD Drive Board Series	●	●	
	Industrial tablet	●	●	
	Clickshare button	●	●	
	Wiper controller	●	●	
	PCBA	●	●	
	Charger for hearing aids	●	●	
	Motherboard for Automated Teller Machine	●	●	
	Mobile computer	★	★	
	Harman Daphne	★	★	
	K2C-AB	★	★	
	Wireless Transmitter	▲	▲	
	Automotive Power Module	▲	▲	

Production

- Introduce smart system controls to improve efficiency in energy utilization
- Enhance manufacturing process equipment or components to increase product lifecycles
- Value chain cooperation and material recycling
- Examples: Organic compound cyclopentanone, acetone recycling, plastic carbonization application
- Adopt innovative technologies to reduce the impact on ecology
- Examples: O₂ gas replaces CF₄ gas to reduce carbon emissions in the process

Packaging and logistics

- Material recycling
- Examples: Recycling of buffer materials, pallets and logistics boxes
- Avoid the use of foams with a substantially negative impact on the environment
- Promote low-carbon transportation
- Examples: Switch from air freight to sea freight, use green energy vehicles

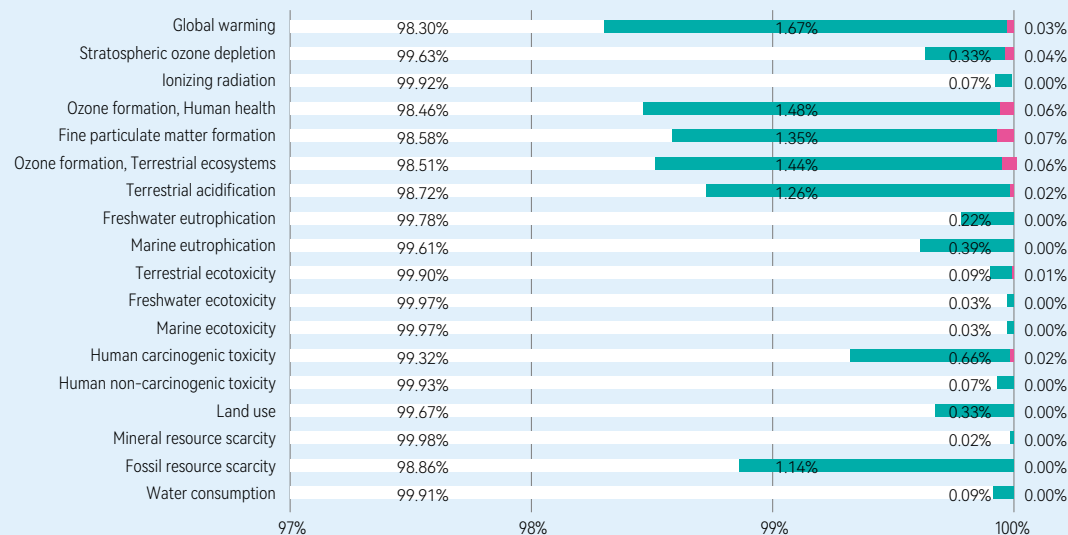


Life Cycle Assessment Results

According to the analysis results, Human non-carcinogenic toxicity, particulate matter formation, and climate change impacts on human health are the main environmental impact categories along the life cycle of mobile computer and harman daphne.

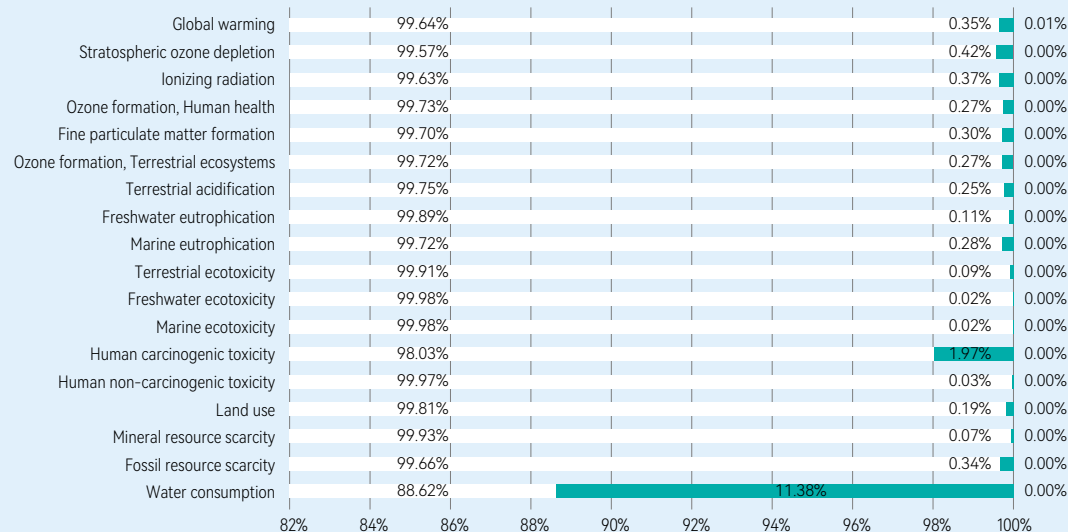
Environmental impact of PCBA

- Raw materials (including transportation) stage
- Manufacturing stage
- Waste (including transportation) stage



Environmental impact of Wiper controller

- Raw materials (including transportation) stage
- Manufacturing stage
- Waste (including transportation) stage



4.3 Products and Service

ASEH is a leading provider of semiconductor manufacturing services in assembly and testing. Our services include semiconductor packaging, production of interconnect materials, front-end engineering testing, wafer probing, and final testing services, as well as integrated solutions for EMS (electronic manufacturing services) in relation to computing, peripherals, communications, industrial, automotive, and server applications.

Our ability to provide packaging and testing services at scale, and our expertise in developing cost-effective packaging, interconnect materials, testing technologies and solutions, and innovative design manufacturing services have allowed us to meet customers' requirements effectively across a wide range of applications.

Customer Relations Management

Our key customers operate primarily in the semiconductor and electronics industries, and our five largest customers accounted for 46.5% of our consolidated operating revenue in 2025. We believe that our leadership in advanced manufacturing technologies, and our capacity to provide customers with a suite of high quality and fully integrated services are foundational to enhancing our reputation and building long-term partnerships.

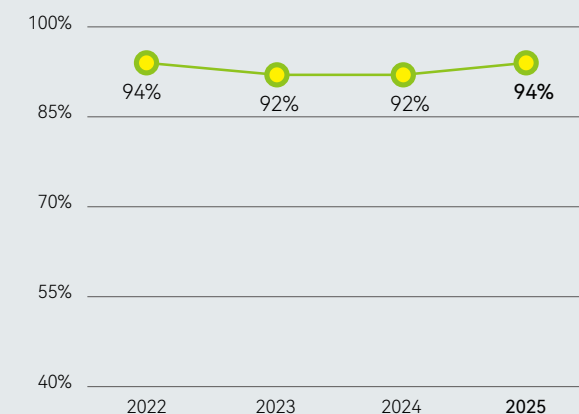
Customer relationship management teams are established at all ASEH subsidiaries to ensure that customer feedback and their needs are managed promptly. The teams are also responsible for coordinating between departments on customer related issues. Multiple communication channels including email, technical forums, customer visits and regular/ad hoc meetings allow us to share major company updates, technology developments and business performance with customers. Our continuous technical exchange and knowledge sharing activities have also helped us to strengthen our relationships with customers and build long term partnerships.

To improve customer satisfaction and service quality, we collect customer feedback through monthly, quarterly, and annual customer evaluations, customer satisfaction surveys, regular business and technical meetings, supplier award program and various channels. Customer feedback is analyzed and measured across five dimensions – Quality, Cost, Delivery, Technology, and Service & Sustainability, and forms the basis to improve our product quality, process optimization, technical capabilities and service standards. Our annual goal is achieve a satisfaction rate of at least 90% among our top 100 customers.

Top 5 Customers Together Operating Revenues Accounted (%)



Key Customers¹ Satisfaction Trend



¹ Key customer: ASEH's top 100 customers, which contributed about 89% of the company's operating revenues in 2025

Category	Implementation Approach
Establishing Diverse Communication and Support Channels	ASEH is committed to fostering enduring, trusted customer relationships. To that end, we have established diverse customer communication and support channels for product information, technical support, and feedback and suggestions. Customers can contact us through online forms, email, dedicated hotlines, and through in-person meetings. Dedicated teams at each of our subsidiaries and the respective facilities focus on responding and handling customer inquiries in a timely and effective manner.
Integrating Customer Feedback into Product and Service Improvement Processes	We collect customers' opinions and suggestions on product quality, technical support, and service experience through regular customer engagements, satisfaction surveys and daily interactions. Critical feedback and pertinent information are analyzed and evaluated by the relevant teams to identify areas of improvement, and incorporate them into product development, process optimization and customer service improvement framework. Managing customer feedback is critical to enhancing our overall competitiveness, product and service quality, and customer satisfaction.
Customer Feedback and Complaint Management	We have standardized case management processes across all our facilities to manage customer feedback and complaints. Time to resolution is usually determined by the complexity of individual cases, and progress updates are provided regularly to enhance process transparency, enabling customers to track the status and expected completion timeline of their cases. Upon receiving a customer complaint, an initial assessment is established within 24 hours, and an acknowledgement will be sent to the customer. Internally, a cross-functional team implements necessary containment measures to reduce the impact of the issue. Depending on the nature and severity of the case, root cause analysis and corrective actions are completed within two to four days. A comprehensive 8D corrective action report is provided to the customer within five business days, providing them visibility on the actions taken and status. We take active steps to develop and implement corrective action plans to prevent similar issues from recurring.
Independent Third-Party Verification and Enhancing Customer Trust	To ensure that our product quality, service processes and management practices meet customer expectations, all ASEH facilities have established quality management systems in accordance with international quality management standard and obtained independent third-party certification, including ISO 9001. Through objective third-party assessments, we continuously verify the effectiveness of our quality management systems, strengthen product reliability and service quality, and enhance customer trust and long-term partnerships.

Product Quality Management

As the world's leading provider of semiconductor manufacturing services, we take pride in maintaining a high service standard and delivering first-rate quality services that exceed customer expectations. To that end, we are guided by the plan-do-check-act (PDCA) management approach that drives continuous improvement in product quality and manufacturing capabilities, advancing our goal of achieving total customer satisfaction.

At ASEH, we are committed to developing a comprehensive quality management system (QMS) and continuously enhancing the quality of our products and services to ensure compliance with customer requirements and relevant international standards. As such, we ensure that all our facilities establish clear quality management objectives that include the maintaining of ISO 9001 certification on an annual basis and zero customer recalls arising from health or safety-related product recalls.

In 2025, various quality management standards have been adopted across our global operations based on the unique location and business needs of each facility including ISO 9001 QMS, IATF 16949 (automotive) and QC 080000 (hazardous substance management). Our robust QMS framework ensures that our products not only meet customer requirements but also comply with applicable regulations through stringent process monitoring and statistical analysis, supplier quality management, data review and management, quality risk control and corrective action planning. Consequently, we have not recorded any health or safety-related product recalls in 2025. At the same time, we work closely with our supply partners to mitigate quality risks across the supply chain by conducting regular evaluation of their quality management practices and compliance, and performing routine audits and supplier performance assessments.

Going forward, we will continue our focus on quality excellence to demonstrate Total Quality Commitment and to secure strong customer relationships for the long-term.

Category		Implementation Approach
Plan 	Quality Standards	We established quality policies and standard procedures in accordance with ISO 9001, IATF 16949, QC 080000, and various international standards as the foundation for implementing and continually improving our quality management system.
	Quality Education and Training	To enhance employees' quality management competencies and strengthen our quality culture, we continuously provide educational and professional training programs including new employee orientation, on-the-job training, and external courses. Our systematic training process strengthens employees' knowledge of quality management, sharpening the skills required for their roles, and reinforces the importance of product quality and customer needs across the organization. In 2025, employees at our major manufacturing sites spent a total of more than 178,000 hours in quality-related training, and the cumulative number of people that have undergone training exceeded 131,000. These achievements demonstrated our continued focus on talent development and promoting a total quality management culture. • Onboarding training: Courses on quality culture to build awareness among new employees. • In-service training: Tailored quality training based on job roles and operational needs, such as 8D problem solving, Out-of-Control Action Plans (OCAP), and Six Sigma.
Check 	Internal Review and Audit	We have established a comprehensive internal audit mechanism that covers the entire quality management ecosystem including QMS audits, manufacturing process audits and product audits, ensuring that all operational processes comply with QMS and customer requirements. Annual audits as well as regular evaluations are conducted by a cross-departmental audit team to examine QMS implementation and effectiveness, and to drive continuous improvement. The internal audit process comprises the following stages: 1. Planning: Observe the audit plan and arrange audit items as planned, select qualified auditors, and prepare the audit scope, standards, and checklist. 2. Execution: Conduct on-site audits in accordance with QMS requirements and relevant standards to verify that operational processes comply with regulations and customer requirements. 3. Improvement: Propose corrective and improvement measures based on the audit findings, and track and verify the effectiveness of the improvement actions. 4. Management review: Results of the audits, and the progress of corrective action improvements and control measures are regularly reviewed by the management team to enhance QMS effectiveness.
	Product Recall and Prevention	To ensure that our products comply with customer specifications and applicable regulations, we have established extensive quality controls at our manufacturing facilities in accordance with the products' characteristics and their respective process requirements. The scope of control covers the methodology, operating procedures and management processes for maintaining stable and reliable quality from production and inspection, to the final delivery of the product. To prevent non-conforming products from reaching customers, our facilities conduct thorough incoming material inspections, process quality monitoring, and pre-shipment inspections. A product acceptance process is carried out as a final checkpoint to ensure compliance with applicable inspection standards and regulations before handing over to the customer. At any point where non-conforming or potentially defective materials or products are identified, they are immediately isolated and placed on hold to prevent further nonconformities. In parallel, our engineering team will initiate abnormality tracing and analysis, tracking potentially affected product batches and suspending equipment operations where necessary to investigate the root cause. We have also put in place structured containment and improvement measures to ensure that our products meet the required specifications and quality control standards.
Action 	Customer Complaint Mechanism	Systematic customer complaint mechanisms have been established at all our global operations, providing various channels for customers to submit feedback and suggestions through phone, email, written reports, or ad hoc meetings. Upon receiving reports of product quality issues or customer complaints, we will immediately mobilize teams from different departments to take action. Dedicated personnel from the relevant departments will be assigned to identify the issue, analyze the cause, develop improvement measures, and provide customers with timely updates on the progress and results. Review meetings are then held regularly to monitor the effectiveness of improvement measures. Effective implementation of corrective and preventative measures are critical steps to help us mitigate risks, enhance customer satisfaction, and maintain stable and long-term customer relationships.

At ASEH, we embrace emerging technologies like AI, machine learning, big data analytics, digital and cloud computing applications and Internet of Things (IoT) to improve our product quality, manufacturing efficiency, and overall competitiveness. These technologies are integrated into our research and development, and production processes from new product introduction (NPI), yield prediction, to smart inspections and process monitoring. By integrating data from product design, manufacturing processes, facility and quality, we are able to establish a system that enables smart analysis, real-time monitoring and data-driven decision-making for process optimization and early anomaly detection. We are also able to improve quality, yield and manufacturing efficiency, while reducing resource wastage from prototypes, rework and scrapping. Developing a smart and sustainable operation allow us to supply customers with high-quality and highly reliable semiconductor products.

AI in R&D: New Product Introduction and Design Quality

To accelerate NPIs without compromising quality, we have established an Engineering Knowledge Platform that integrates historical product data, material specifications, process parameters, equipment conditions and quality results. Augmented by AI, machine learning, and big data analytics, new product yields can be accurately projected while optimizing process parameters. The application of AI technologies to improve first-pass yield has resulted in significant improvements to new product yield and quality as well as shortening yield ramp-up time and expediting the process towards volume production. The adoption of AI and emerging technologies have greatly enhanced our time-to-market, and ability to reduce costs and wastage in materials, energy, equipment, and manpower.

AI in Manufacturing: Quality Management and Manufacturing Resilience

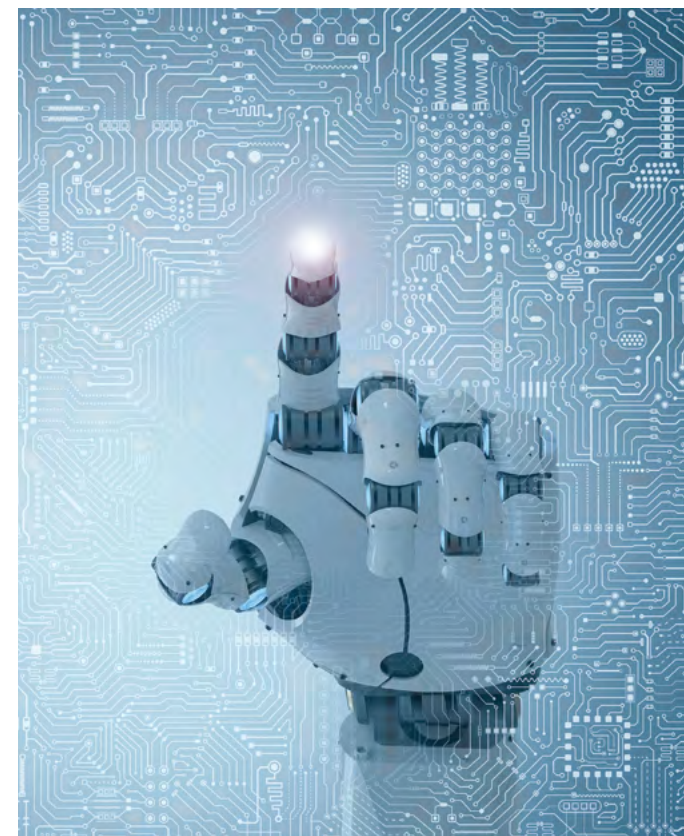
AI technologies adopted in smart inspection, anomaly analysis and process monitoring mechanisms have enabled us to achieve consistent quality and process stability. Internally, we have developed a proprietary smart wire-bonding AI-assisted inspection system equipped with AI-AOI (automated optical inspection) and AVI (automated visual inspection) technologies, combining with our smart image recognition and automated inspection process to improve inspection efficiency and accuracy.

To manage process quality, we have adopted an Out-of-Band (OOB) management platform, utilizing AI and big data analytics to establish cross-process quality analysis capabilities, allowing us to quickly identify key factors that affect yield and locate the source of anomalies. This methodology has significantly reduced the proportion of low-yield lots and speeds up quality anomaly analysis from days to hours, reducing costs and wastage from rework, scrapping and repeated inspections.

Our Advanced Particle Expert (APX) AIoT management platform employs AI Agents to continuously monitor particulate in the environment. This methodology helps to identify high-risk equipment and process conditions in advance, enabling predictive maintenance and process improvements, reducing yield losses due to particulate pollution and subsequently dropping the rate of reworks due to particulate pollution. At the same time, we were able to reduce the use of electricity, water, chemicals and consumables, while improving both product quality and manufacturing resilience.

Driving AI-Powered Smart Manufacturing toward Quality and Sustainability

AI has transformed the way we managed our operations, shifting from a reactive stance to a proactive approach that anticipates needs, prevents downtime, and plans strategic actions in advance. Its integration into manufacturing at ASEH has deeply enhanced quality, yield and process efficiency, reducing resource consumption and environmental impact. Going forward, we will further embed AI across our smart manufacturing blueprint, accelerating digital transformation and shaping a highly resilient, low-carbon and more sustainable semiconductor future.





GREEN MANUFACTURING AND LOW-CARBON TRANSFORMATION

At ASEH, we are deeply focused on improving our eco-efficiency and protecting the environment through recycling and reducing greenhouse gas emissions, waste generation, wastewater effluent and chemical usage. To that end, we have formulated a comprehensive environmental management system that includes the publication of the company's Environmental Responsibility Policy¹ to accelerate our low-carbon transformation journey. We have embraced green manufacturing across all our global sites, integrating all stages along the manufacturing life cycle from material procurement, design, manufacturing, usage and disposal.

¹ For the Company's Environmental Responsibility Policy, please refer to our website <https://www.aseglobal.com/en/pdf/environmental-responsibility-policy-en.pdf>



2025 Key Performance



100%

Identification and assessment
of climate and natural risks



60%

Implementation of
water pricing



99.5%

Implementation of
carbon pricing



1,422

Projects launched to
reduce GHG emissions



23%

of total electricity consumption
achieved through renewable
energy or REC

SDGs	Business Actions and Contributions	2025 Key Aspects	KPI	2025 Target	Status	2025 Performance	2026 Target	2035 Target
	• Increasing Water-Use Efficiency and Available Freshwater Supplies	Water Resource Management	Days of production shutdown caused by phase 3 water rationing in Taiwan (water supply reduced by 30%)	0 day	Achieved	0 day	0 day	0 day
			Water withdrawal intensity (water withdrawn/revenue)	35% reduction	Achieved	46% reduction	38% reduction	57% reduction
			Wastewater discharge intensity (Base year: 2015)	38% reduction	Achieved	56% reduction	42% reduction	62% reduction
			Ultra-pure water intensity (Base year: 2015)	16% reduction	Achieved	20% reduction	18% reduction	29% reduction
			Process water recycling rate	>70%	Achieved	79%	>71%	>80%
	• Enhancing Energy Efficiency	Energy Management	Percentage of electricity conserved as a result of energy-saving initiatives	2%	Achieved	4.7%	2%	2%
	• Increasing Global Percentage of Renewable Energy		Renewable energy ratio	27%	Not Achieved	23%	30%	57%
	• Substantially Reducing Waste Generation	Waste and Recycling	Non-hazardous waste recycling rate	>90%	Achieved	98%	>90%	>93%
			Hazardous waste recycling rate	>80%	Achieved	84%	>80%	>80%
			Hazardous-waste intensity (Base year 2015)	41% reduction	Achieved	52% reduction	45% reduction	66% reduction
	• Aligning with science based climate targets to substantially reduce emissions associated with our business and supply chain operations	Climate Change ¹	Scope 1 & 2 GHGs intensity (Base year 2015)	10% reduction	Achieved	43.1 % reduction	11% reduction	20% reduction
			Scope 1 and 2 GHG absolute emissions (Base year: 2016)	37.8% reduction	Not Achieved	10.2% increase	42% reduction	79.8% reduction
			Scope 3 GHG absolute emissions (Base year: 2020)	12.5 reduction	Achieved	50% reduction ²	15% reduction	46% reduction
	• Conserving and Restoring Terrestrial and Freshwater Ecosystems • Protecting Biodiversity and Natural Habitats	Biodiversity	Scope of coverage across our manufacturing facilities for the identification and evaluation of biodiversity risks	100 %	Achieved	100 %	100 %	100 %

¹ ASEH had established a 1.5° C-aligned GHG emissions target for Scope 1 and 2, and a Well-Below 2° C (WB2° C)-aligned target for Scope 3. These targets were submitted to the SBTi and validated in 2024

² Under the current SBTi framework, companies are required to report Scope 3 emissions for both categories 11 and 12. However, in a recently published report on "Scope 3 Category 11 GHG Emissions: A Sectoral Assessment for the Semiconductor Industry" by SEMI, a global industry organization representing the semiconductor sector, it was ascertained that these categories are not applicable to the OSAT (Outsourced Semiconductor Assembly and Test) industry and should therefore be excluded. 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



5.1 Climate Leadership

ASEH are steadily implementing low-carbon transformation strategies to enhance climate resilience and fulfil our corporate sustainability responsibilities through concrete actions. ASEH has established clear strategic pillars for low-carbon development and integrated international management frameworks to strengthen internal systems. Through responsible improvements to our production models and close collaboration with value chain partners to co-create green value, ASEH aims to continuously improve resilience in the face of climate change by routinely tracking and evaluating performance. To encourage climate action throughout the organization, ASEH included greenhouse gas intensity targets (measured as GHG emissions per unit of revenue) and water withdrawal intensity targets (measured as water withdrawal per unit of revenue)¹ in the KPIs for designated employees and senior executives². Each year, a third-party agency verifies performance against these targets. Employees who meet the targets are awarded restricted stock units (RSUs) as performance incentives³.

Climate change presents ASEH with a wide array of complex challenges and opportunities. Over the years, ASEH has consistently turned crises into opportunities and transformed risks into drivers of innovation. We are proactively expanding our portfolio of low-carbon solutions for global deployment, thereby strengthening our influence in low-carbon development and enhancing the resilience of our value chain. In addition, we are aligning with the Task Force on Climate-related Financial Disclosures (TCFD) and Taskforce on Nature-related Financial Disclosures (TNFD) frameworks to systematically disclose our environmental dependencies, impacts, risks, and opportunities. At the same time, we report on our interim targets and annual performance under the net-zero roadmap.

¹ A continuous reduction of 1% in intensity per year with 2015 as the baseline year

² Key employees that are involved in long-term business strategy and future developments, influence business operations, and core technical talents

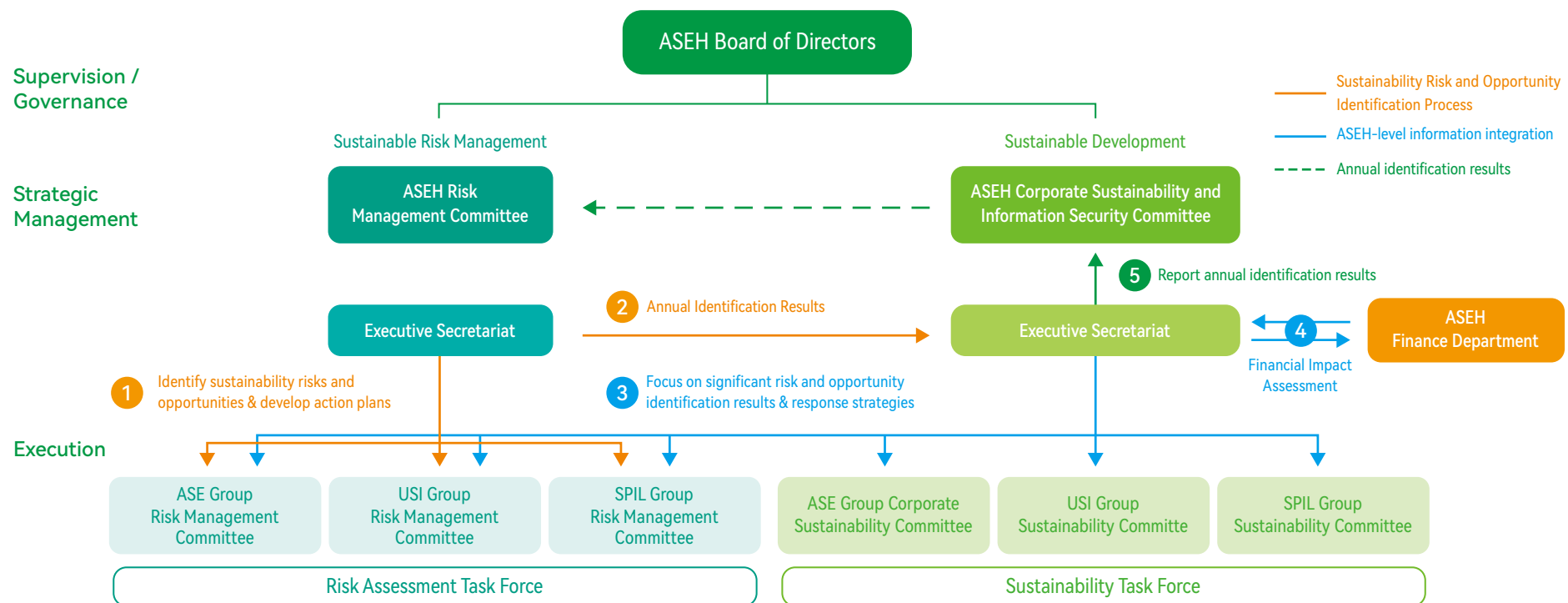
³ New shares will be issued to employees at no cost, with a total issuance amount of NT\$ 150 million

4 Strategic Approaches	Principal Methodology		
1 Formulating Net-Zero Strategies	• Low-Carbon Products: Implementing our product carbon footprint inventory and reduction efforts, while collaborating across the value chain to deliver viable low-carbon solutions to the global market. • Renewable Energy: Create a diverse low-carbon emission energy framework. • Low-Carbon Transportation: Use low-carbon vehicles to reduce our carbon footprint. • Supply Chain Engagement: Collaborate closely with suppliers to improve their carbon inventory capabilities and implement carbon reduction programs. • Investment in Carbon Credits: Invest in carbon sink and capture technologies to reduce environmental and social costs.		
2 Comprehensive management framework	ASEH integrates the management of climate change and environmental risks and opportunities into its Enterprise Risk Management (ERM) and IFRS frameworks. Our comprehensive management framework enables us to undertake annual risk tracking that include scenario analysis and simulation to ascertain possible risks, and control such risks within acceptable ranges, maximizing and protecting the company's interests.		
3 Socially responsible actions	Managing Strategies For risks that have significant impacts to the company's strategy and financial position, the company's top management is responsible for evaluating those risks and identifying opportunities, and providing appropriate response plans and financial strategies. Calculating Financial Impact and Administrative Costs Appropriate data estimation methods were selected according to parameters defined through scenario analysis, and used to calculate the actual scale of risks, opportunities and financial impacts. This will further identify the key factors influencing the possible impacts. Defining Climate Scenarios Employing a climate change scenario analysis methodology to determine the probability of operational and financial impacts by simulating the changes in various parameters from future timelines and different geographic locations. Identifying risks and opportunities Identifying potential climate risks and opportunities based on international trends and industry characteristics. Incorporating the perspectives of internal and external stakeholders to identify key risks and opportunities that could affect the company's operations and finances. TCFD Framework and Analysis Analyzing the TCFD framework and recommendations to develop corresponding short, medium, and long-term strategies.		
4 Performance-oriented results	Adaptation: ✓ Adaptation: 100% oversight of the risk analysis and adaptation planning of facilities worldwide. ✓ 100% of global facilities have implemented internal carbon pricing to promoted improved energy and resource efficiency and supporting low-carbon transition. ✓ Deploying a Business Continuity Management (BCM) plan to strengthen the analysis of potential risks and emergency response mechanisms. ✓ Building intelligent energy management systems to mitigate losses from supply disruption. ✓ Conducting risk assessments, green procurement and material recycling through sustainable supply chain engagement.	Mitigation: ✓ Building low-carbon green factories and procuring, developing, or investing in renewable energy. ✓ Committing to Science Based Targets and net-zero emission targets. ✓ Increasing energy efficiency, promoting circular economy and expanding water reuse. ✓ Coordinating the support and promotion of supplier carbon inventory management (ISO14064 and ISO14067).	Strategic and Financial Planning: ✓ Evaluate the impacts of climate risks and opportunities, publicly disclose results annually, and participate in S&P CSA and CDP surveys. ✓ Committing to Net Zero targets through low-carbon products, renewable energy, low-carbon transportation, supply chain engagements and carbon credits. ✓ Launching sustainability-linked loans with proceeds used on green projects. ✓ Developing a long-term value chain partnership blueprint.

Global Climate Risk Management

Global Climate Risk Management

The Chief Sustainability Officer was appointed by the Corporate Sustainability and Information Security Committee (CSISC) to drive the company's climate objectives and initiatives. The CSO has the responsibility of overseeing and addressing the impact of climate- and nature-related issues on the company's operations. Each year, a report on the progress of target implementation is presented to the board of directors, allowing strategic decisions to be formulated. Related risks and opportunities are duly integrated into the company's management, operations, and business decision-making processes. The Executive Secretariat manages the general administrative affairs which include facilitating communication between committee members and organizing the sustainability resources and technology adoption across all subsidiaries. The combined approaches enable us to bridge vertical and horizontal alignment strategies for advancing climate- and nature-related sustainability.



Integrated Risk Management

We are focused on integrating sustainability risk management into our business strategy and organizational culture. We conduct identification of climate-related risks and opportunities diligently, consolidating them based on financial materiality from the perspectives of all subsidiaries, and at the corporate and holding company levels. Each operational unit is responsible for managing and responding to these risks, with findings reported to senior management at all levels. This process enhances understanding of how climate change and nature-related issues affect business operations, while reinforcing the connection between executive leadership and functional units. Through this framework, the company is able to effectively identify, assess, monitor, and control various risks, ensuring that risks arising from business activities remain within acceptable thresholds.

On the topic of climate change and the impacts to water resources, we explored both physical and transition risks. These include the assessment of acute and chronic physical risks, policy, legal, as well as technology, market, and reputational factors. We also analyze the climate risks and opportunities based on factors including resource efficiency, energy sources, products and services, market and operational resilience. Each risk is then classified according to its scope of impact, risk type, intensity, occurrence and probability. These findings are further evaluated based on their material impact and prioritized primarily by the severity of impact¹ and likelihood of occurrence² on a ranking chart³. These processes enable us to identify the most significant climate-related risks and opportunities.

In regard to physical risks, dependencies, and impacts related to climate and nature, assessment of the geographic locations of our global subsidiaries are conducted using data from government and international sources. These tools help identify potential physical risks under various scenarios such as water stress, flooding, landslides, and debris flows. They also assist in identifying whether facilities are located near biodiversity-sensitive areas, providing essential information for subsequent risk and opportunity analyses and strategy development.

Risks		Opportunities				
Physical Risks	Transition Risks	Resource Efficiency	Energy source	Products and Service	Markets	Resilience
- Acute Risks - Chronic Risks	- Policy risks - Legal risks - Technology Risks - Market risks - Reputational risks	- Transportation modes - Recycled materials - Water resource utilization - Production processes - Energy-efficient buildings	- Low-carbon energy - Adoption of new technologies - Regional microgrids - Policy Incentives - Participation in the carbon market	- Low-carbon Products - Research and development innovation - Adaptation and solutions - Customer behavior transformation - Diversification of operations	- Finding new business opportunities - Obtaining government cooperation - Participation in building public infrastructure - Expansion of funding sources	- Participation in renewable energy projects - Energy efficiency improvements - Alternative or diversifying resources - Supply Chain Resilience

Climate Risks and Opportunities: Identification, Impact and Action

At ASEH, climate-related risks and opportunities are identified across our entire value chain, encompassing upstream suppliers, internal operations, and downstream customers. The analysis covered 110 global consolidated subsidiaries, enabling a comprehensive understanding of overall climate risks and opportunities. In response to these findings, we will continue to formulate more forward-looking and effective strategies to enhance climate resilience and seize potential opportunities for driving sustainable and transformative growth.

¹ The impact severity rating is determined by evaluating three dimensions: financial impact, business continuity impact (BCM), and reputational impact. Each dimension is scored on a scale from 1 to 5, and the highest score among the three is taken as the final impact severity rating

² The likelihood of occurrence is categorized into five levels: Extremely Unlikely – Once every 15 to 20 years; Unlikely – Once every 10 to 15 years; Possible – Once every 5 to 10 years; Highly Likely – Once every 1 to 5 years; Almost Certain – Once every year

³ Scores are assigned on a scale of 1 to 5 for both severity and likelihood, with 1 representing the lowest level and 5 the highest. The significance of each risk or opportunity is ranked by multiplying the impact score by the likelihood score. The top three items with the highest combined scores are prioritized accordingly

Climate Change	Timeframe of Impact ¹	Scenario Description	Impact Explanation	Location in the value chain	Potential Financial Impact	Financial Impact Assessment (US\$ million)	Management Approach	Management Cost (US\$ million)	
Risk	Failure to meet renewable energy procurement targets	Short-term Medium-term Long-term	Failure to meet customers' low-carbon transition requirements	Failure to meet customers' transition requirements may affect market competitiveness	• Company operations • Upstream or supply chain • Downstream or end-user	• Increase in direct costs • Loss of existing customers • Decrease in market demand	797.84 ~ 2,291.65	1. Establish a renewable energy procurement platform to comply with local regulations and meet customer requirements 2. Monitor energy consumption status and energy plans quarterly and regularly report implementation status to management	1.44
	Uncertain physical risks	Medium-term Long-term	The high uncertainties of extreme climate and natural disaster events may cause operational disruptions or shipment delays	Operational disruptions or shipment delays	• Company operations • Upstream or supply chain • Downstream or end-user	• Reduced revenue • Increase in operating costs	2.32~30.66	1. Create a business continuity plan (BCP) for all manufacturing sites 2. Distribute risks across global operations	0.91
	Failure to comply with energy-related laws and regulations	Short-term Medium-term	Failure to comply with renewable energy-related laws results in the payment of renewable energy-related fees as stipulated by law	Possible increase in operating costs	• Company operations • Downstream or end-user	• Increase in compliance costs	8.88	1. Actively purchase renewable energy 2. Develop/invest in renewable energy systems	3.11
	Uncertainties in new energy-saving/ low-carbon technologies	Medium-term Long-term	Investing in hydroelectric power companies may carry the risk of damage to power generation infrastructure due to extreme weather events	Damage to power generation facilities or operational disruptions due to extreme weather events	• Company operations • Upstream or supply chain • Downstream or end-user	• Decrease in asset value	0.1~0.58	1. Consider hydrological conditions and extreme climate risks during site selection and design, and continuously maintain and manage facilities during construction and operation 2. Base investment decisions on a comprehensive assessment of financial feasibility, investment risks, compliance, ESG and sustainability benefits, as well as synergy with company strategies	0.14
Opportunity	Alternative energy/energy diversification	Short-term Medium-term Long-term	Investing in renewable energy business	Obtaining renewable energy reduces carbon fees	• Company operations • Downstream or end-user	• Decrease in operating costs	19.77	1. Invest in renewable energy businesses or joint ventures and supply renewable electricity to subsidiaries	1.92
	Company carbon reduction targets	Medium-term	Setting carbon reduction targets and implementing reduction initiatives	• Achieving carbon reduction targets can reduce financial risks • Market competitiveness is enhanced	• Company operations • Upstream or supply chain • Downstream or end-user	• Increased competitiveness	1,151.72 ~ 1,125.11	1. Set SBTi net-zero goals and launch five key strategies to fulfill net-zero commitments 2. Establish management platforms to monitor subsidiaries' carbon reduction progress on a quarterly basis	69.16
	Participation in renewable energy projects and adoption of energy-saving measures	Short-term	• Transitioning to low-carbon energy diversifies exposure to energy price volatility • Partnership with energy companies provides access to cost-competitive renewable electricity	Acquire low-cost resources or create investment returns	• Company operations • Upstream or supply chain • Downstream or end-user	• Adaptation to climate change leads to lower operating costs • Energy diversification	0.04	1. Use wind power, hydropower, solar energy, and other types of renewable power 2. Partner with different industries to obtain renewable power at a reasonable cost	0.03
	Participation in the carbon trading market	Short-term Medium-term Long-term	Investing in or developing carbon reduction projects to obtain carbon credits for use in corporate emissions management	Selling or auctioning carbon credits can generate carbon trading revenues	• Company operations	• Increase in non-operating income	2.2~2.93	1. Develop local carbon credit methodologies 2. Engage in carbon reduction projects and obtain government-issued carbon credits	20.66

¹ Short-term (3 years or less), medium-term (4~5 years), and long-term (≥ 6 years)

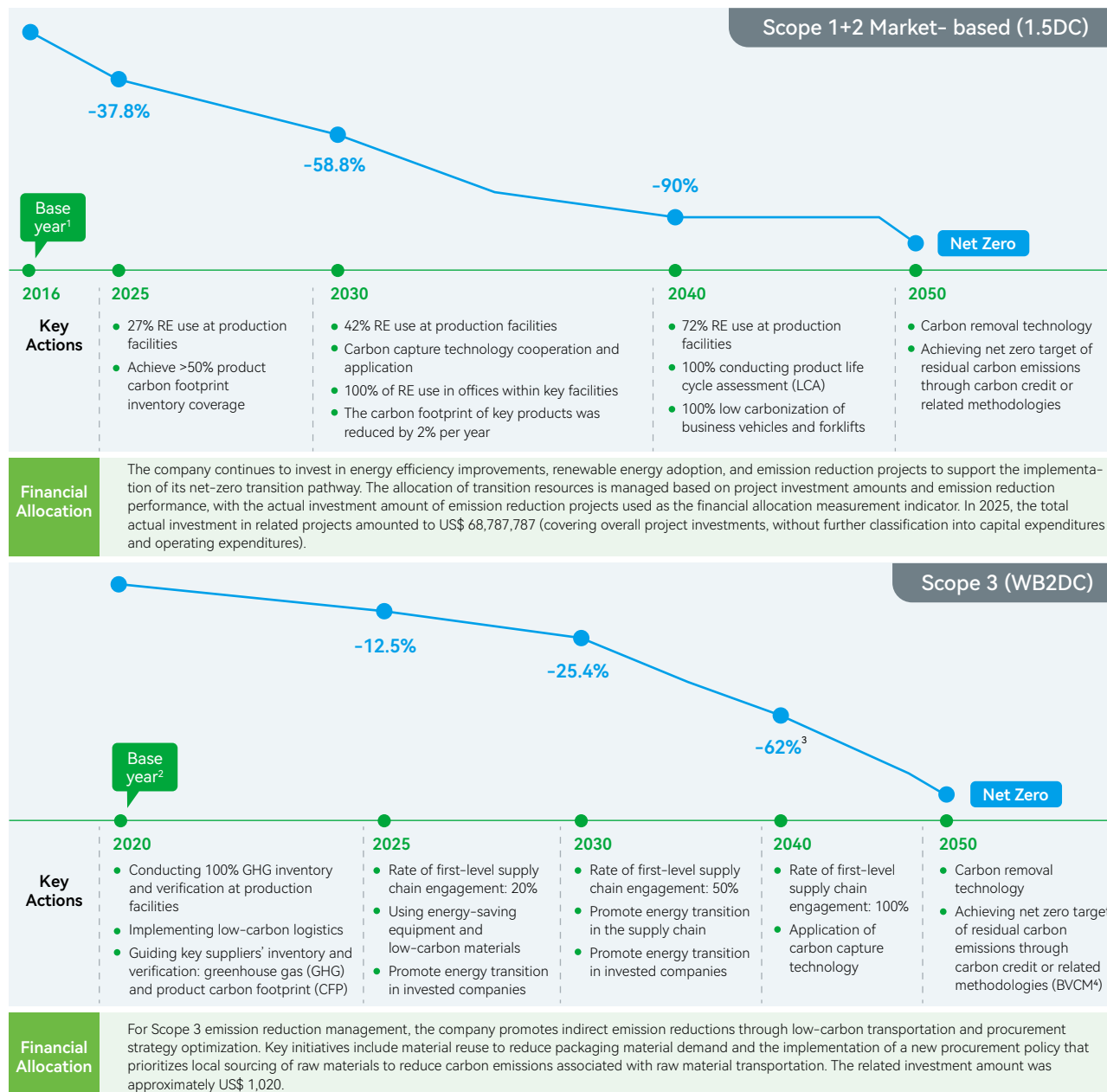
Scenario Simulation and Adaptive Management

	Scenario	Time	Parameters Used	Analysis Results		
				Upstream (Supply Chain)	Operational Sites	Downstream (Customer)
Physical	SSP1-RCP2.6	2021-2100	• Overlay Analysis - Flooding caused by extreme rainfall of 650 mm over 24 hours - Landslide and geological hazard-prone areas - Potential debris flow stream locations - Extreme Heat	• The increasing frequency and intensity of extreme rainfall events, while the proportion of suppliers unable to deliver on time due to flooding has also increased. • The increase in extreme heat events may affect suppliers' production efficiency and supply continuity, while increasing energy costs and potentially driving up raw material costs.	• All operational sites are located outside landslide and debris flow potential zones. However, only 1 site are exposed to flood risks, potentially leading to operational disruptions and losses. • The increase in extreme heat events may affect equipment operation and employee safety, while driving higher air-conditioning energy consumption and operational costs. Under a high-emission scenario, the exposure to extreme heat risks is expected to increase in the future.	• Flooding may lead to operational disruptions and transportation delays, thereby increasing the risk of delayed deliveries to customers. • Extreme heat event might affect the operational and production stability, potentially impacting product delivery and supply continuity for customers.
	SSP2-RCP4.5	2021-2100				
	SSP3-RCP7.0	2021-2100				
	SSP5-RCP8.5	2021-2100				
Transition	SBT-NZ	2025-2050	• Carbon Tax/Fee - Taiwanese Carbon fee: Calculated based on the actual average carbon fee collected in 2025, approximately 4.81 US\$/tCO₂e. - China and overseas sites_SSP1-1.9 carbon price: Approximately 651 US\$/tCO₂e by 2050. • Market Risks - Approximately 5.28% of customers have low-carbon requirements. Failure to meet these requirements may lead to order transfers or termination of cooperation, with a potential customer loss ratio assumed at 25%. • Renewable Energy Costs - Taiwan: Mainly purchased renewable electricity, with an average cost of 210.4 US\$/MWh. - China: Mainly purchased renewable energy certificates (RECs), with an average cost of 0.61 US\$/MWh. - Other overseas locations: Mainly RECs, with some purchased renewable electricity. The average costs are 4.52 US\$/MWh for RECs and 148.9 US\$/MWh for renewable electricity. • The average cost of carbon removal is 235 US\$/tCO₂e.	Amid the global trend toward carbon management, suppliers may face higher carbon management costs. Some of these costs could be passed on to customers, thereby increasing pressure across the supply chain.	The carbon tax and market risk remains relatively high during 2025-2030 due to the significant gap in achieving the SBT-NZ target. However, as renewable energy transition progresses and the gap between emissions and the global net-zero pathway narrows, overall risk is expected to gradually decline from 2038 onward, and market risk is expected to be eliminated by 2050. Overall, the cost of implementing the transition strategy is significantly lower than the potential carbon fees and market losses that could result from a 'business-as-usual' (BAU) scenario. Under the existing transition plan, the alignment with the IEA NZE target is approximately 31% or lower. Nevertheless, as ASEH continues to advance renewable energy transition, the overall market risk impact remains lower than that under the BAU scenario. Under the IEA-APS target scenario, the company's current transition strategy already meets the required targets and is not expected to face carbon tax or market risks. Under the IEA-STEPS target scenario, the company's current transition strategy already meets the required targets and is not expected to face carbon tax or market risks.	As stakeholder concern over climate change intensifies and more countries implement carbon tax/fee systems, an increasing number of customers are demanding low-carbon transitions for products and services. Failure to meet these requirements could negatively impact revenue.
	IEA-NZE	2025-2050				
	IEA-APS	2025-2050				
	IEA-STEPS	2025-2050				

Metrics and Targets

ASEH received approval from the Science Based Targets initiative (SBTi) in 2021 for its near-term emissions reduction targets. In 2022, we further committed to netzero emissions, and in 2024, our long-term net-zero target was also validated by SBTi. To support this commitment, ASEH has established clear short-, medium-, and longterm carbon reduction targets (100% coverage). Emissions thresholds have been established for each subsidiary, and introduced internal carbon pricing. By quantifying and assigning value to greenhouse gas emissions, this system not only strengthens internal motivation for decarbonization but also enhances our ability to manage external policy risks. To further drive internal accountability and reductions, GHG emissions intensity and water efficiency have been incorporated into the incentive structure for senior management. From top leadership to employees at each facility, we are working together to advance net-zero transformation.

- ¹ The year in which the GHG inventory was first fully completed and independently verified is used as the base year. Scope 1 and 2 (market-based) emissions: 1,763,221 tCO₂e
- ² The year in which the GHG inventory was first fully completed and independently verified is used as the base year. Scope 3 emissions: 19,636,385 tCO₂e. In a recently published report on "Scope 3 Category 11 GHG Emissions: A Sectoral Assessment for the Semiconductor Industry" by SEMI, a global industry organization representing the semiconductor sector, it was ascertained that these categories are not applicable to the OSAT (Outsourced Semiconductor Assembly and Test) industry and should therefore be excluded from Category 11&12. (<https://discover.semi.org/scope-3-category-11-ghg-assessment/download-form.html>)
- ³ With reference to international net-zero scenarios and the UNFCCC Climate Action Pathways, the company regularly reviews and reasonably adjusts its emission reduction pathway
- ⁴ BVCN: Beyond Value Chain Mitigation (BVCN), these actions include support for the value chain to decrease carbon emissions, carbon removal technology, purchasing carbon credits, etc.



Net-Zero Actions

To actively implement the science-based emissions reduction targets approved by the Science Based Targets initiative (SBTi), ASEH has clearly defined both near-term and long-term decarbonization goals. We monitor progress through a digital management platform and hold quarterly technical exchange meetings to support five strategic actions, with a core focus on low-carbon product development. These include the use of renewable energy in manufacturing, requiring suppliers to provide low-carbon materials and high-efficiency equipment, promoting decarbonization across land, sea, and air transportation, and investing in carbon credits — all contributing to a phased achievement of transition goals. By fully integrating an internal carbon pricing mechanism across all manufacturing facilities, ASEH internalizes the cost of greenhouse gas emissions to drive internal transformation and deliver increasingly low-carbon products and services to future generations.

Internal Carbon Pricing

To strengthen climate risk management and identify sustainability transition opportunities, ASEH introduced internal carbon pricing in 2021 as a management tool to integrate climate considerations into strategic decision-making and risk assessment. The mechanism aims to drive low-carbon investments, improve energy efficiency, navigate climate regulations, identify and capture low-carbon business opportunities, and advance the development and implementation of climate-related policies and targets. Currently, carbon pricing is implemented across 99.5% of our facilities, aligning fully with our climate-related strategies and objectives.

Our facilities develop annual budgets based on the gap between their emission reduction targets and actual emissions, and allocate resources to implement Scope 1 and Scope 2 greenhouse gas reduction initiatives. By integrating climate actions with strategic and financial planning, ASEH further strengthens its capability to respond to climate-related risks.

- In line with the concept of “implicit price,” 75.9% of facilities set their own internal carbon prices at 70.06 US\$/tCO₂e.
- In line with the concept of “shadow price,” 23.6% of facilities set their own internal carbon prices at 9.82 US\$/tCO₂e.



Management and Supervision
of the CSISC

Setting Near-Term and Long-Term SBT
Targets Aligned with Net-Zero Pathway

Developing course of action in 5 key
areas and a Carbon Reduction KPIs
Management System

Implementing Carbon Pricing to
Facilitate Internal Action Plans

Establishing a Green Solutions Platform to
Foster Consensus and Technical Exchange

Establishment of a Net-Zero Dashboard
Management Platform for Quarterly
Monitoring of Progress

Public Disclosure and
Performance Execution

Net-Zero
transition

Supply Chain
Engagement

2030 Key Carbon Reduction Suppliers

- Achieve 100% GHG inventory coverage
- Achieve 80% product carbon footprint inventory coverage

Low-carbon
Transportation

In 2025, we have already achieved 56% low-carbonization across all transportation modes. We have plans to fully low-carbonize the transport modes within the factories as well as upstream and downstream land transportation by 2045.

Low-Carbon
Products

Implementing ISO 14067 product carbon footprint and ISO 14045 eco-efficiency assessment, identifying greenhouse gas emission hotspots throughout the manufacturing process, engaging with suppliers to facilitate the development of low-carbon materials and switch to low-carbon materials, and increasing the use of renewable energy in the manufacturing process to deliver low-carbon products and services.

- **2030** : Achieve the scope of product Life Cycle Assessment (LCA) > 50%
- **2040** : Achieve 100% coverage of product carbon inventory
- Reduce the carbon footprint of key products 2% per year

Renewable
Energy

Energy transition: We plan to increase the proportion of renewable energy use through various approaches, including self-generated electricity, investments and joint ventures in renewable energy projects, corporate power purchase agreements (CPPA), and the procurement of unbundled energy attribute certificates (EACs). Progress is monitored through the platform to reach the 2035 goal whereby 57% of total electricity consumption is from renewable energy sources.

Investment in
Carbon Credits

- The use of carbon credits forms the last mile in ASEH's journey to net-zero emissions. We anticipate to utilize carbon credits to offset our remaining carbon emissions beyond 2040 with priority placed on carbon removal credits
- ASEH participates in local government voluntary emission reduction programs to obtain the emission reduction credits as a source of carbon offsets. For example, ASEKH has obtained 24,036 tCO₂e of carbon credits as of 2025.

	Upstream and downstream land transportation	On-site trucks	Company vehicles	Forklifts
2025	--	35%	22%	87%
2030	10%	40%	50%	>85%
2035	30%	60%	75%	>90%
2040	60%	80%	100%	100%
2045	100%	100%		



5.2 Energy and Carbon Management

Energy Management¹

To effectively manage internal energy usage and increase energy efficiency, ASEH is progressively implementing the ISO 50001 Energy Management System to meet its planned goal of achieving 100% certification. The PDCA (Plan-Do-Check-Act) management model is used to control energy costs and reduce unnecessary energy consumption. We have taken a proactive approach to inculcating an energy saving culture amongst our employees by conducting essential education annually, and holding events or competitions to sow the seeds of sustainable development to support our business growth.

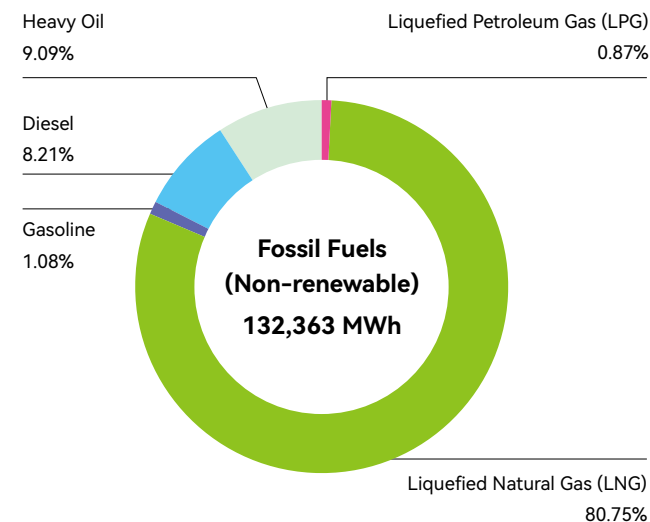
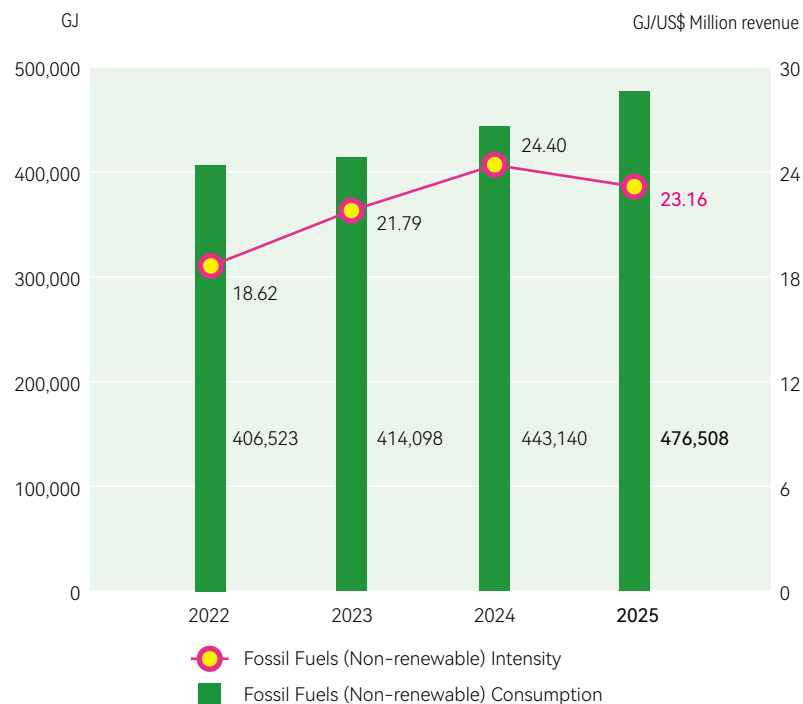


¹ Total energy consumption within the organization = (non-renewable fuel/electricity consumption) + (renewable fuel (electricity) consumption) + (purchased electricity, heating, cooling and steam)

Fossil Fuels (Non-renewable)

Petroleum gas, natural liquefied gas(LNG), gasoline, diesel, and heavy oil are the main fossil fuels used¹ at ASEH, accounting for a total consumption of 476,508 GJ² in 2025. Of this total, LNG accounted for 80.75%, mainly used in kitchens, boilers, and air pollution control equipment, followed by heavy oil used for steam generation. In recent years, our dependency on fossil fuels have been reduced through the gradual introduction of transportation modes and the use of substitute fuels and clean energies.

Fossil Fuels (Non-renewable) Consumption and Intensity



Fossil Fuels (Non-renewable fuels)	GJ	MWh
Liquefied Petroleum Gas (LPG)	4,163	1,156
Liquefied Natural Gas (LNG)	384,778	106,883
Gasoline	5,136	1,427
Diesel	39,132	10,870
Heavy Oil	43,299	12,027
Total	476,508	132,363

¹ Fossil Fuels (Non-renewable fuels) are used in: (a) Facilities: Emergency power generators, boilers, (b) Transport: Stackers, company vehicles, (c) Air pollution preventive equipment

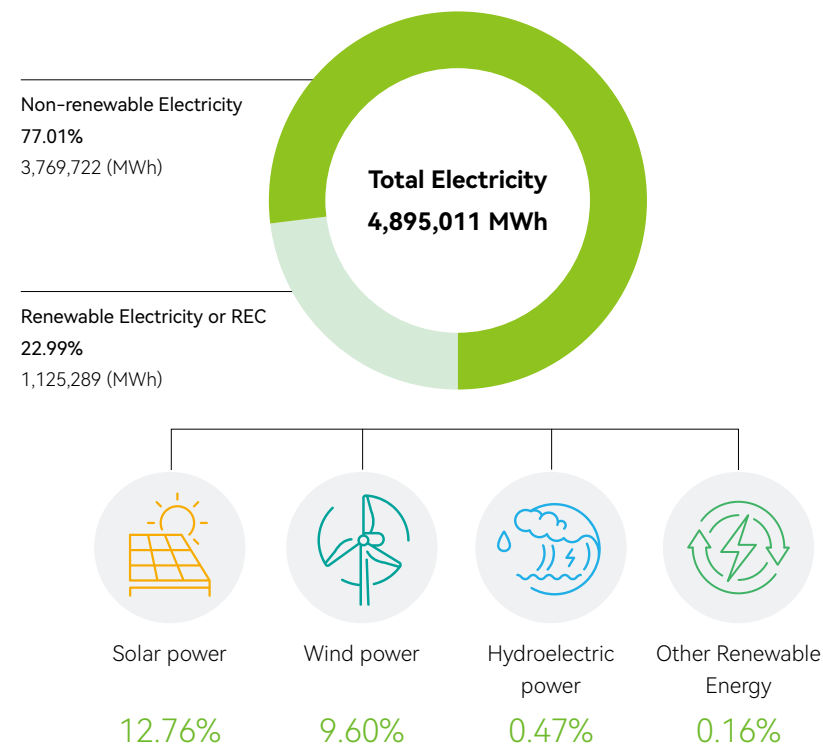
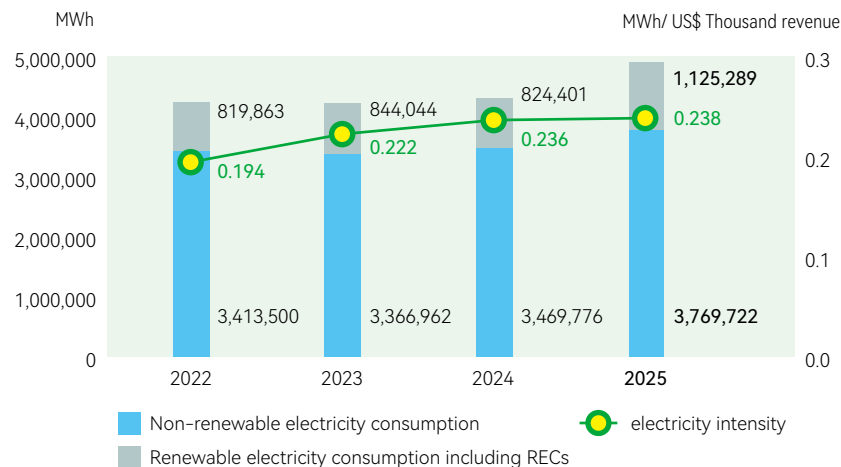
² Fuel calorific values are primarily based on those published by local competent authorities. If no relevant data are available, the "Table of Calorific Values of Energy Products" published by the Energy Administration, Ministry of Economic Affairs, Taiwan, is adopted as the basis for conversion. The conversion factor for calorific value units is 1 calorie (cal) = 4.187 joules (J).

"Table of Calorific Values of Energy Products": https://ea01.moeaea.gov.tw/a0303/02/api/files/m_能源產品單位熱值.pdf

Electricity and Renewable Energy Consumption

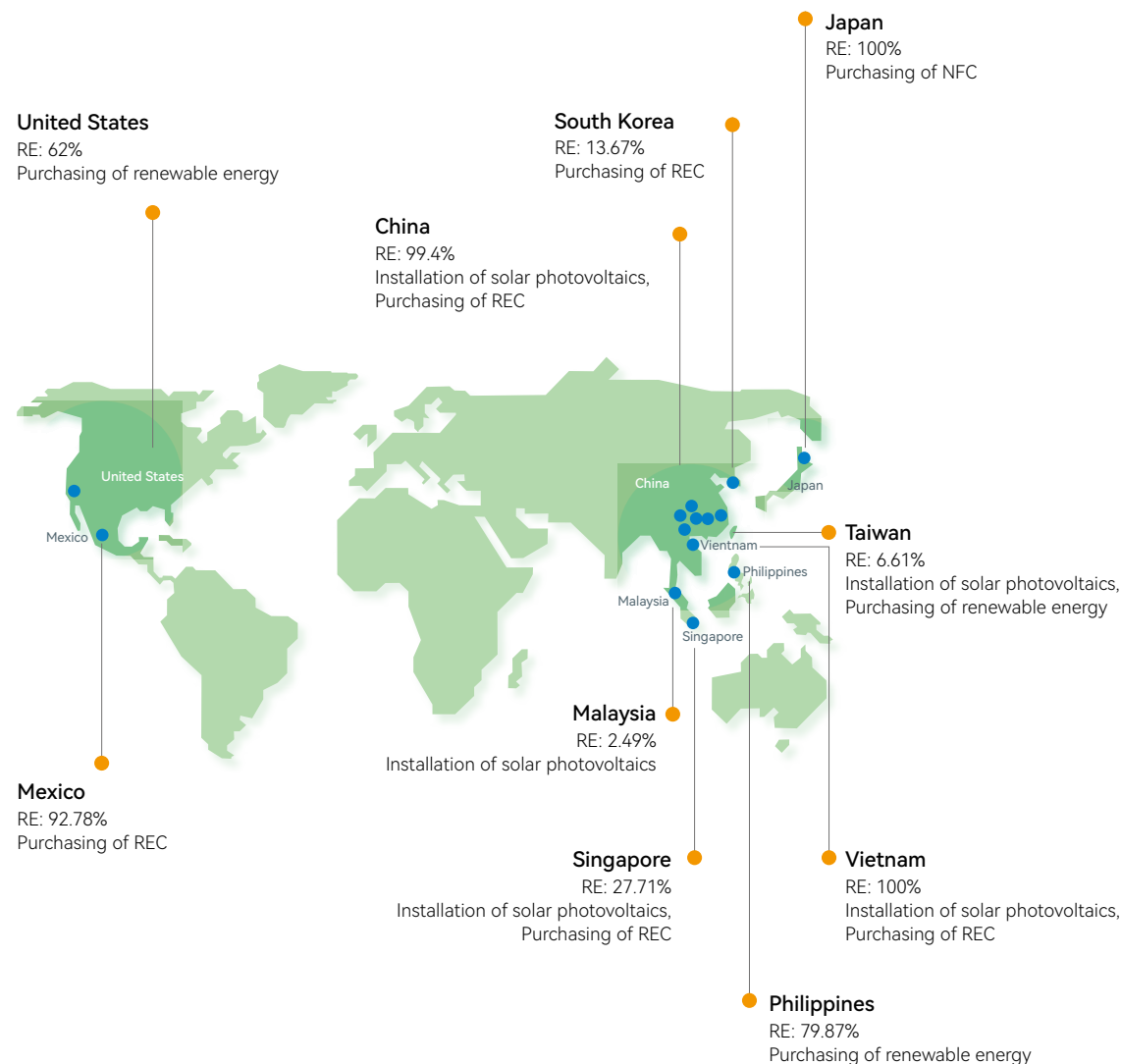
ASEH is increasing the use of renewable energy and developing a diversified power supply portfolio to strengthen its climate resilience. We established the “Renewable Energy Platform” to consolidate the energy procurement of all our three subsidiaries. In addition, we managed to work with the value chain on the collective procurement of renewable energy, which not only increased the proportion of renewable energy used by our partners but also indirectly reduced greenhouse gas emissions overall. In 2025, our total electricity consumption was approximately 4,895,011 MWh, while electricity consumption increase by 13.99% compared with 2024. The electricity intensity per unit of revenue recorded a increase of approximately 0.82%. In line with ASEH’s commitment to the SBTi net-zero by 2050, we are progressively increasing the use of renewable energy through solar power (installed at our facilities), external procurement of renewable energy, and acquisition of RECs. 89.66% of our global facilities used electricity from renewable sources including RECs. Our renewable electricity usage totaled 1,125,289 MWh and accounted for 22.99% of total energy consumption. 10 of our global manufacturing plants obtained 100% of their electricity from renewable energy sources including RECs.

Electricity Consumption and Intensity



Unit: MWh	624,855	469,823	22,870	7,741
Self-Generated	9,024	-	-	-
Purchasing	272,951	48,749	3,870	7,741
RECs	403,240	421,074	19,000	-

Renewable Energy¹ Across Global Facilities²



Smart Energy Monitoring and Management

To better manage our energy efficiency, we have established a minimum threshold of a 2% electricity savings relative to the annual power demand at our manufacturing facilities. We are also closely monitoring the energy intensity from non-renewable energy sources and high-energy consuming equipment at our facilities, with the goal of reducing energy usage.

In recent years, we are actively driving 'AI for green manufacturing' initiatives. We have developed an Industrial AI (IAI) platform to manage and effectively reduce carbon emissions and resource consumption.

• SPIL

Since 2024, SPIL has deployed AI energy-saving measures throughout its manufacturing facilities, improving energy efficiency and reducing carbon.

1. AI-Control for Chilled Water Systems: Using algorithm tools, more than 100,000 operational combinations were analyzed to establish optimal energy models to determine the most energy-efficient operating modes, resulting in reduced energy consumption.
2. AI-Control for Air Compression Systems and Fan Filter Units (FFU): Machine learning algorithms are applied to identify optimal energy efficiency control strategies, reducing equipment energy consumption while maintaining operational requirements.

• ASE Kaohsiung

1. AI-Control for Chilled Water Systems: Implemented since 2024, smart controls optimize the operating parameters of chillers, cooling towers and cooling water pumps under the most energy-efficient conditions.
2. Smart Management Platform for Air Compression Systems: A smart management platform was established for air compression systems, with baseline energy consumption benchmarks defined by experts at each facility. The system integrates real-time alerts for energy usage deviations and supports optimization strategies to ensure air compressors consistently operate under energy-efficient conditions.

¹ Renewable electricity usage ratio is based on data from all global facilities, including dormitories and warehouses

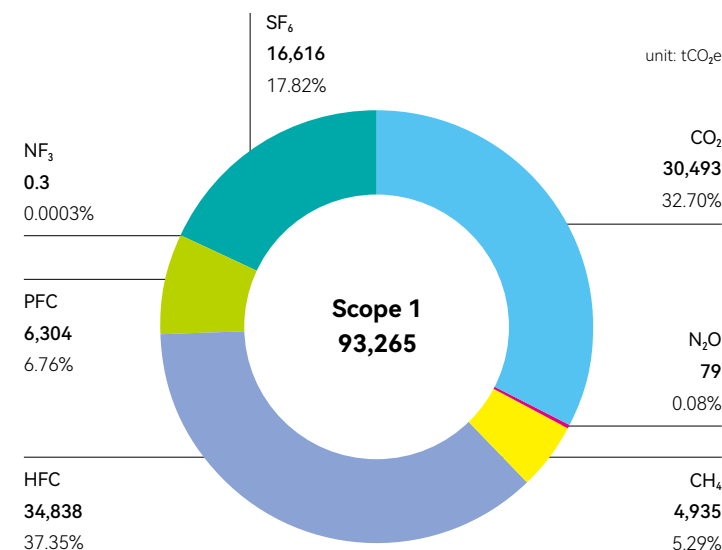
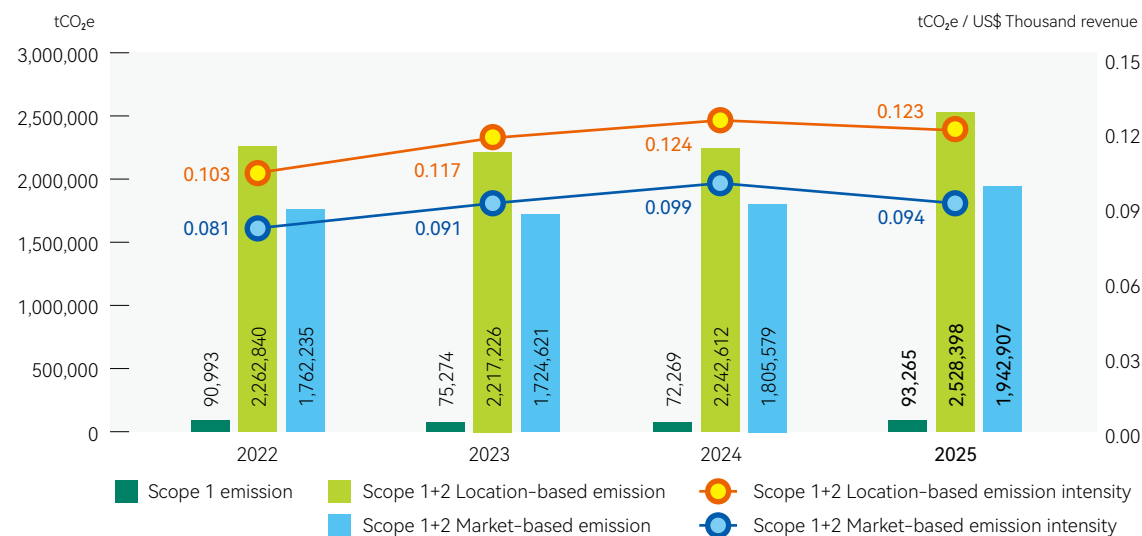
² 100% of electricity from renewable energy sources including RECs: (1)ASE: SH(M), WX, JP (2)USI: ZJ, KS, JQ, HZ, MX, HPH (3)SPIL: SZ

Greenhouse Gas Emissions Management

ASEH has achieved 100% control over greenhouse gas emissions in all of its global sites, following ISO 14064-1 standards. In 2025, the Scope 1 and Scope 2 emissions¹, calculated based on market-based approaches, amounted to approximately 1.94 million tCO₂e², with a 43.1% reduction in greenhouse gas intensity per unit of revenue compared to the baseline year 2015. Since the main source of emissions in the industry is electricity usage, continuous efforts have been made to improve energy efficiency. In 2025, 24 sites obtained the ISO 50001³ certification, covering 85.7% of the total sites. Scope 3 – capital goods, account for 55% of our total emissions. As such, we are prioritizing low-carbon procurement and the adoption of high-energy-efficiency equipment to reduce lifecycle carbon emissions from capital goods. In addition, we are encouraging the use of low-carbon building materials and green building designs for our construction projects to minimize environmental impacts. In response, we provide guidance and support in assessing suppliers' greenhouse gas emissions and product carbon footprints. We also actively engage in various aspects of emissions reduction through technical sharing, cross-industry cooperation, and incentive programs. In recent years, we have also invested in subsidiary companies to assist in greenhouse gas assessments and share emission reduction technologies. Our goal is to enhance the industry's ability to assess emissions across the supply chain, analyze carbon reduction hotspots, and foster collaborations in implementing carbon reduction actions by sharing carbon reduction technologies.

	Activity	Emission (tCO ₂ e)
Scope 1	Stationary Combustion	26,957
	Mobile Combustion	2,489
	Fugitive Emissions	53,873
	Process Emissions	9,919
	Land use, land use change and forestry (LULUCF)	27
Scope 2 (Market-based)	Electricity	1,840,564
	Heating/Cooling/Steam/ Compressed air	9,078
Scope 3		9,810,299

Greenhouse Gas Emissions and Intensities



¹ The electricity carbon emission factor is calculated based on that of local sites

² Greenhouse gas inventory reveals emission scope with operational control and the Global Warming Potential derived from the IPCC Sixth Assessment Report

³ The overall validity period of the ISO 50001 certifications covers 2023 to 2028. The certification issuance dates and validity periods vary by facilities. For detailed certification dates and validity periods, please refer to the ASEH's official website: <https://www.aseglobal.com/csr/green-transformation/environmental-management-system/>

Scope 3 Emission Source	Emission (tCO ₂ e)	Primary Emission Factor Sources	Reduction Courses of Action
Purchased goods and services	3,643,481	SimaPro 10.2.0.3 / Ecoinvent 3.11 / EF Database 3.1 / EXIOBASE	• Prioritize the purchase of low-carbon materials/ recycled materials • Encourage the use of renewable energy • Packaging Recycling and Reuse
Capital goods	5,370,475	SimaPro 10.2.0.3 / Ecoinvent 3.11 / EF Database 3.1 / EXIOBASE	• Prioritize the purchase of low-carbon equipment and build low carbon facilities
Fuel- and- energy- related activities (not include in Scope 1 or 2)	492,159	Carbon Footprint Information Platform / SimaPro 10.2.0.3/ Ecoinvent 3.11 / USLCI+	• Progressively increase the use of renewable energies
Upstream transportation and distribution	32,142	Carbon Footprint Information Platform / SimaPro 10.2.0.3 / Ecoinvent 3.11 / USLCI+ / Agri-footprint	• Replace current plan with low-carbon transportation solutions • Minimize the use of product packaging materials • Establish a platform that integrates upstream and downstream transportation equipment and transportation distances • Prioritize the Use of Local Raw Materials to Reduce Transportation Carbon Emissions
Downstream transportation and distribution	74,703	Carbon Footprint Information Platform / SimaPro 10.2.0.3 / Ecoinvent 3.11 / USLCI+ / Agri-footprint	
Waste generated in operations	14,799	Carbon Footprint Information Platform / SimaPro 10.2.0.3 / Ecoinvent 3.11 / USLCI+	• Promote circular economy and adopt an end-of-life recyclable component design
Business travel	2,597	Carbon Footprint Information Platform / Taiwan High Speed Rail / ICAO / GOV.UK	• Rationalize business travels • Replace physical meetings with video conferencing
Employee commuting	40,568	Carbon Footprint Information Platform / SimaPro 10.2.0.3 / Ecoinvent 3.11	• Offer carbon coins to encourage low-carbon commuting • Promote public transportation
Upstream leased assets	30,383	SimaPro 10.2.0.3 / EXIOBASE / EU & DK Input Output Database	• Improve energy efficiency
Downstream leased assets	11,948	SimaPro 10.2.0.3 / EXIOBASE / EU & DK Input Output Database	
Investments	97,044	Scope 1 and Scope 2 greenhouse gas emissions of investee companies	• Providing Guidance on Greenhouse Gas Inventory and Promoting Emission Reduction
Total	9,810,299		

Energy Saving and Carbon Reduction Projects

ASEH adopts 4 key approaches in its carbon reduction management; carbon reduction in manufacturing processes¹, carbon reduction in buildings², low-carbon energy development projects³, and operational and value chain decarbonization⁴. In 2025, we invested a total of approximately US\$69 million on 1,422 projects, resulting in energy savings of 4,919,620 GJ and emission reductions of 722,184 tCO₂e.

Reduction Scope	Category	Key carbon reduction hotspots	Carbon Reduction (tCO ₂ e)	Investment (US\$)
Scope 1+2	● Carbon reduction in manufacturing processes	● Scope 1: Vehicle Electrification and Manufacturing Process Emissions Reduction	6,337	53,376
		● Scope2: Enhancing energy efficiency in processes, equipment, and systems through operational optimization, upgrades, and routine maintenance.	91,308	10,711,520
Scope 2	● Carbon reduction in buildings	● Developing innovative smart energy management systems that optimizes energy efficiency. ● Introducing internal carbon pricing, sharing in-house technologies, and holding energy-saving competitions to encourage proactive plant-wide improvement efforts.	26,152	9,897,810
	● Low-carbon energy	● ASEH's renewable energy platform coordinates centralized procurement, gradually implementing the low-carbon energy transition in phases.	597,488	48,124,062
Scope 3	● Operational and value chain decarbonization	● Low carbon transport: Encourage employees to switch to electric vehicles for commuting by installing charging and battery swap stations, reducing indirect emissions beyond operational activities. ● Waste recycling and reuse: Reuse materials to reduce the demand for packaging materials. ● New procurement policy: Promote local sourcing of raw materials to reduce transportation-related carbon emissions.	900	1,020

¹ Carbon reduction in manufacturing processes includes enhanced performance and decarbonization in the manufacturing process, pneumatic system, pure/waste water systems, equipment replacement, motors and drives, automation and smart control system, waste heat and cold recovery

² Carbon reduction in buildings includes saving energy in lighting and air conditioning systems

³ Low-carbon energy includes self-generated renewable energy, purchasing renewable energy and purchasing renewable energy certificates

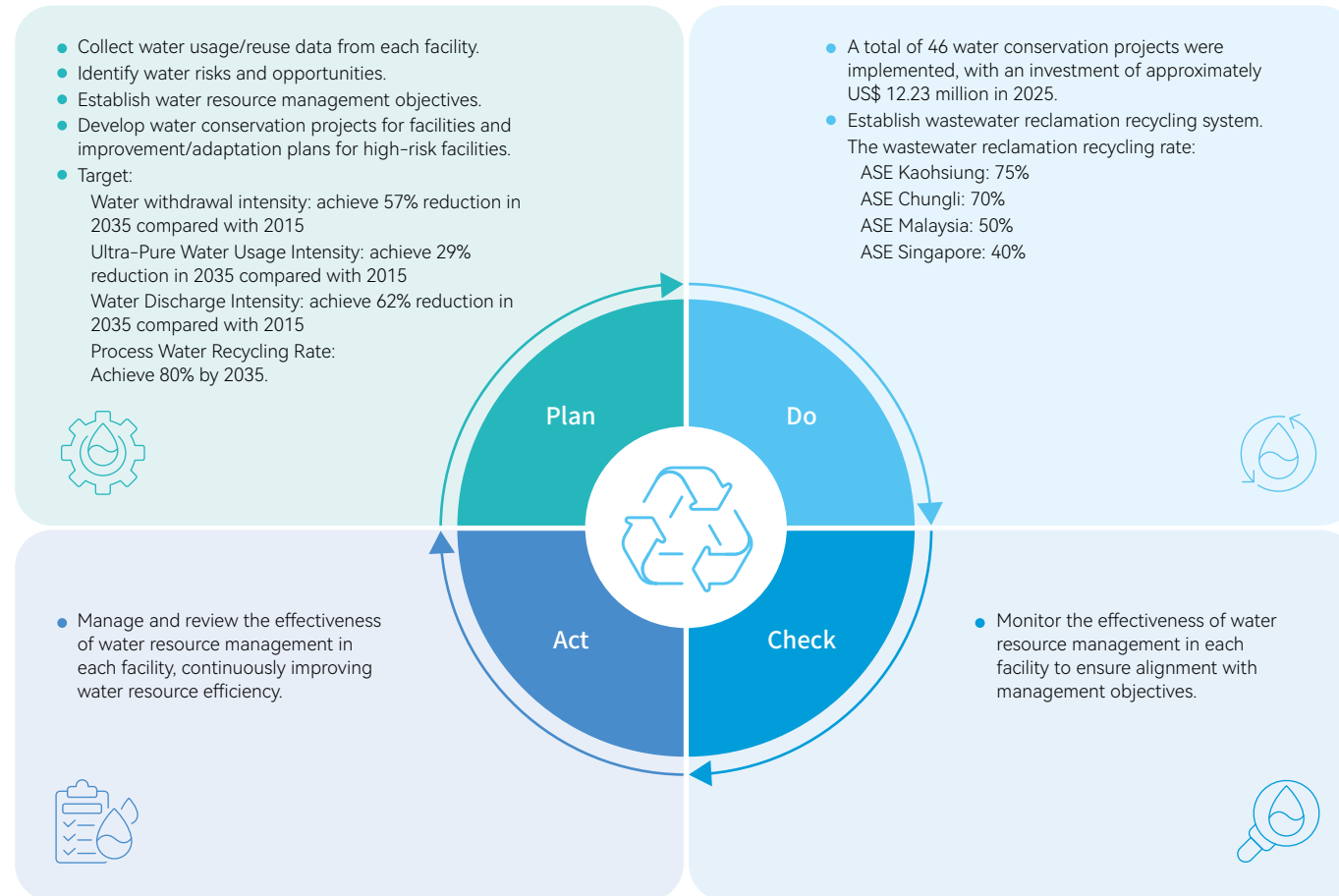
⁴ Operational and value chain decarbonization includes Scope 3 reduction measures such as employee commuting, company policies or behavioral changes

Scope 2 Carbon reduction project				Investment	Performance	
Category		Number	Content	Total investment fees (US\$)	Energy Saving (MWh/year)	Carbon Reduction (tCO ₂ e/year)
Lighting System		52	- Implementing Smart Controls - Using High-efficiency LED	241,114	1,908	892
Air Conditioning System		216	- Parameters Adjustment - Replacing Low-efficiency equipment	8,399,640	48,295	23,224
Pneumatic System		289	- Parameters Adjustment - Replacing Low-efficiency equipment	2,375,976	31,938	15,246
Enhanced Performance		558	- Optimizing Parameters - Refinement of Operational Processes - Optimization of Machine Idle Time	1,727,290	123,723	61,198
Pure/waste Water Systems		18	- Optimizing Parameters - Machine and Equipment Maintenance - Water Recycling	273,374	754	357
Equipment Replacement		36	- Process Machine Equipment Replacement - Replacement of Old Parts and Materials	3,033,194	3,663	1,738
Motors and Drives		130	- Replacement of Low-efficiency Motors - Installation of Variable Frequency Drives	3,907,570	16,527	7,875
Automation and Smart Control System		35	- Installation of Automatic Controllers - Implementation of Smart Management in Manufacturing Process	38,094	2,495	1,183
Waste Heat and Cold Recovery		29	- Heat Recovery - Recycling of Waste Cold	605,212	11,875	5,703
Energy-saving operation strategy		2	- Adjustment of freight or passenger elevator operations - Cast Resin Transformer Energy Efficiency Improvement	7,867	94	44

5.3 Water Stewardship

Water Governance

Managing our water resources is a top priority at ASEH, and we aim to continuously improve and optimize the use of water resources efficiently. From establishing management objectives to assessing major areas of water usage, the adoption of ISO 46001 Water Efficiency Management Systems enables us to identify risks and opportunities, and develop water-saving measures, risk mitigation strategies and various action plans.





Internal Water pricing

ASEH has developed a water pricing framework based on the concept of “absolute sustainability” advocated by the Science Based Targets Network (SBTN). By quantifying the environmental, social and economic externalities generated when business operations exceed regional sustainability and water carrying capacities, we are able to reflect the true value of water resources. Science-based thresholds for ensuring the absolute sustainability of water resources at all our operating locations are established through integrating the soil and water assessment tool (SWAT), reservoir operation models and water resource allocation principles to ascertain the capacity for local sustainable water supply. When actual water consumption exceeds these thresholds, excess consumption is treated as use of water resources exceeding the region’s ecological capacity. External costs from the impact to the quality of human health, ecosystem, industrial and agricultural economy are calculated and adjusted according to the water-use structure of different river basins and water supply areas to reflect regional differences in water resource scarcity and socioeconomic conditions.

To address different management objectives, we have established two internal water pricing scenarios for the Taiwan facility:

(I) Full external costs (26.75 US\$/m³)

This scenario considers the total impact across all four dimensions: human health, ecosystem quality, industrial economy, and agricultural economy, to fully reflect the social value of water resources. It serves as the foundation for assessing water conservation investments, capital expenditure decisions and water resource management strategies.

(II) Environmental and social external costs (0.19 US\$/m³)

This scenario excludes industrial economic losses, retaining only external environmental and social costs. It serves as the basis for sustainability disclosure, water resource impact assessment and water resource measurement.

ASEH’s internal water pricing framework focuses on the external costs incurred when use exceeds science-based sustainability thresholds. It quantifies the potential environmental, social and economic impacts of the company’s water consumption to ensure that the value of water resources is fully incorporated into corporate management and investment decisions.

In 2026, we will apply the framework to our water resource management:

- To assess the return on investment of water conservation and water recycling projects
- To analyze the cost benefits of water resource-related capital expenditures
- To identify and managing water resource risks across operating locations
- To assess the availability of water resources for new plant site selection and capacity expansion
- To quantify our performance in water resource management and related water conservation outcomes

By converting the benefits of water savings into quantifiable economic value, we are able to reflect not only direct water cost savings, but also the environmental and social benefits created by the company. Continuous improvement efforts in water use efficiency will help us to strengthen climate resilience and advance science-based water resource management and sustainable development goals.



Risk and Opportunity Management

Water related Risks and Opportunities

We analyzed 110 locations of subsidiaries included in ASEH's global consolidated financial statements, and analyzed the results to establish more effective and progressive strategies and enhance our ability to respond to water risks, seize potential opportunities, and drive the company's continued growth and transformation.

	Water	Timeframe of Impact ¹	Scenario description	Explanation on potential impact	Location in the value chain	Potential impact on finance	Financial impact Assessment (US\$ million)	Management approaches	Management costs (US\$ million)
Risk	Natural disasters	Short-term Medium-term	Plant shutdown due to accidents or natural disasters results in delayed shipments	Losses in revenue due to delayed shipments	- Company operations - Upstream or suppliers - Downstream or end-users	- Increase in indirect costs - Increase in capital expenditure - Decline in overall revenue	0.14-1.69	1. Conduct water risk assessments and diversify water sources to reduce the risk of operational disruptions caused by water shortages/flooding 2. Incorporate water risk into supplier management, and establish multiple supply sources and a safety stock mechanism	0.03
	Changes in water-related laws	Short-term Medium-term	The uncertainty of water regulations leads to unpredictable compliance risks and expenditures	Additional costs for non-compliance with regulatory requirements	Company operations	- Increase in indirect costs - Increase in capital expenditure	3.41-6.83	1. Establish a regulatory tracking mechanism to assess the impact of policy changes on operations and costs in advance 2. Improve process water efficiency and water recycling capabilities	105.04
Opportunity	Water efficiency: Improving water conservation technology	Short-term Medium-term Long-term	Improving water efficiency helps reduce dependence on external water sources	Reduced cost of purchased water	Company operations	- Reduced operating costs - Enhanced brand value - Investment opportunities	3.6	1. Continuously promote water conservation in manufacturing processes and the use of efficient water-saving technologies 2. Improve water efficiency through data monitoring and analysis, and continuously explore water-saving opportunities	23
	Resilience: Alternative or diversified water sources	Medium-term	Seeking alternative water sources reduces water shortage risks and lowers operating costs	Avoiding revenue losses due to water shortages	Company operations	- Reduced operating costs - Increased competitiveness - Enhanced brand value	338-564	1. Increase wastewater recycling rate and use of reclaimed water to reduce dependence on external water sources 2. Increase water security by establishing other supplies of water, such as reclaimed water, recycled water, and alternative sources	179

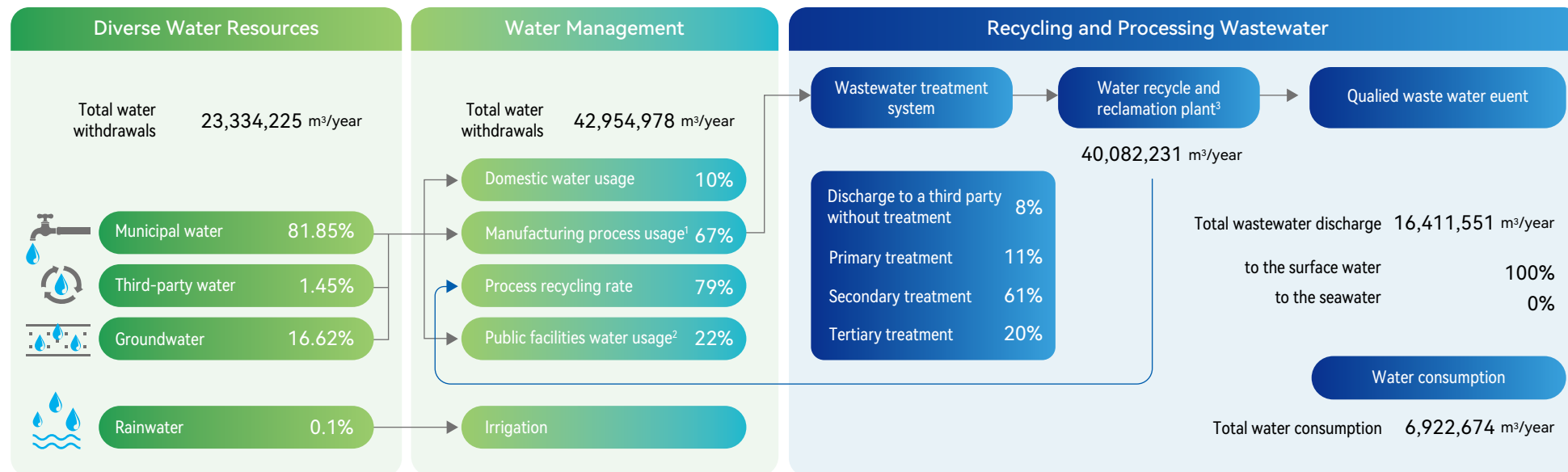
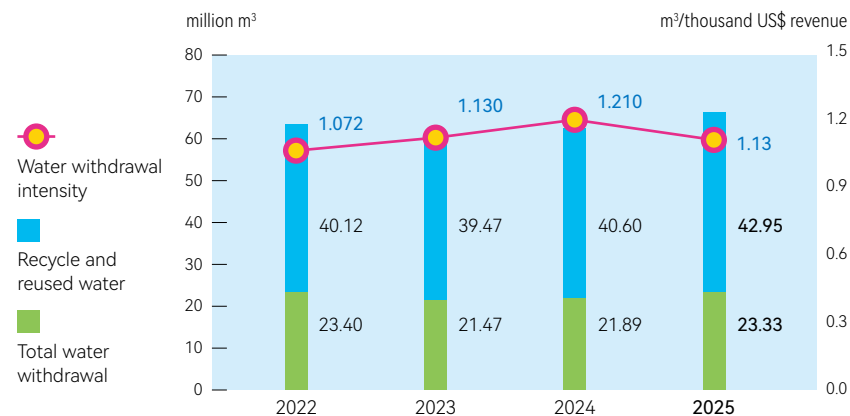
¹ Short-term (within 3 years), medium-term (4-5 years), and long-term (6 years or longer)

Water Withdrawal and Reuse

ASEH adopts three water use strategies: reduce, reuse, and recycle. The main source of water-use is tap water. Total water withdrawals in 2025 amounted to 23.33 million tons, while water withdrawal increased by 7% compared to the previous year. The water use intensity per unit revenue (including rainwater) was decrease by 6% compared with the previous year, still reaching our goal of a 46% decrease compared to the baseline in 2015.

A total of four manufacturing sites are equipped with wastewater reclamation recycling systems. The robust recycling methodology at the facility in effluent discharge, and significantly alleviated the manufacturing sites' pressure on water consumption and wastewater discharge.

Water Resource and Water Withdrawal Intensity



Description:

1. Manufacturing process water use includes manufacturing water use cycle, cleaning/grinding water, electroplating water recycling, and other reuse.

2. Public water use includes washing tower discharge, cooling tower discharge, purified/wastewater systems recycling and reuse.

3. Water reclamation includes recycling and renewal of processed water that meets guidelines, supplying the manufacturing water usage cycle.

Water Saving Projects

In 2025, our successful launch of 46 conservation projects involved US\$ 12.23 million in capital expenditures and operating expenses, which saved a remarkable 1.47 million tons per year. To improve employees' awareness, knowledge, and skills, we generally provide water resource efficiency-related training for employees, a total of training lessons for 7,323 hours, 17,324 people. That will assist employees in discovering water-saving opportunities in daily operations and propose and implement improvement projects. The company implemented an incentive mechanism to encourage employees to propose feasible water-saving solutions, ultimately achieving an 79% process water recycling rate. We remain committed to promoting and investing in water management capabilities taking concrete actions to advance circular economic benefits derived from sustainable water use.

Water Saving Projects			Investment	Performance
Project Type	Number	Description	Investment fees (US\$)	Performance (tons/year)
Process recycling rate 	26	Add a recycling system to process and recycle machine wastewater	8,587,699	688,807
Water recycle and reclamation plant 	2	Wastewater reclaim efficiency improvement	445,861	286,104
Wastewater recycling 	13	1) Strip grind wastewater reuse 2) New construction project for organic wastewater recycling	3,121,656	414,951
Public facilities water usage 	4	Water spray for garden	83,149	72,541
Domestic water usage 	1	Toilet tap and flush water altered to water saver	–	7,272
Total	46		12,238,365	1,469,675

¹ Key facilities are defined as facilities with both high revenue contribution and significant water consumption

Wastewater Management

In 2025, 16,411,551 tons¹ of effluent was discharged, and our total water consumption was 6,922,674 tons. We conduct internal water quality tests, while also outsourcing offline sampling and water quality analysis to ensure strict control and ecology management of the aquatic environment. In addition, our effluent management adheres to local regulations and discharge water standards. A number of our facilities have set internal goals that are higher than regulatory requirements by consistently monitoring the effluent quality, and employing AI algorithms to optimize and increase the amount of recycled water and reduce water withdrawal. Currently, there are 15 facilities that collect and classify chemicals used in the manufacturing process, so that each type can be treated independently based on its effluent characteristics, and hence, improving the efficiency of our effluent treatment processes. In order to provide employees with clean water and proper sanitation across our operations, we have adopted the WASH (Water, Sanitation, and Hygiene) approach as well as established wastewater treatment facilities. We will continue to conduct regular health and environmental education to further enhance employees' awareness of water security.



AI-Driven Dynamic Water Management

Using back-end big data analytics, we monitored in real time various complex water quality indicators and multi-dimensional parameters to conduct in-depth logical reasoning and trend prediction.

The platform provides unit dosage analysis, trend charts, and precise calculations of each plant area, overturning traditional adjustment strategies that rely on human experience. The platform fully embodies the spirit of digital twin and technology-driven operations, integrating field PLC control with back-end AI systems to help management personnel understand at a glance the entire plant's wastewater status, thereby fulfilling our long-term commitment to green semiconductor manufacturing, smart transformation, and environmental resilience.



¹ Three electronic manufacturing services facilities (USI Kunshan, Shenzhen, and Mexico) do not have on-site wastewater treatment facility, so the amount of wastewater discharge is estimated. Others' data is recorded from water meters

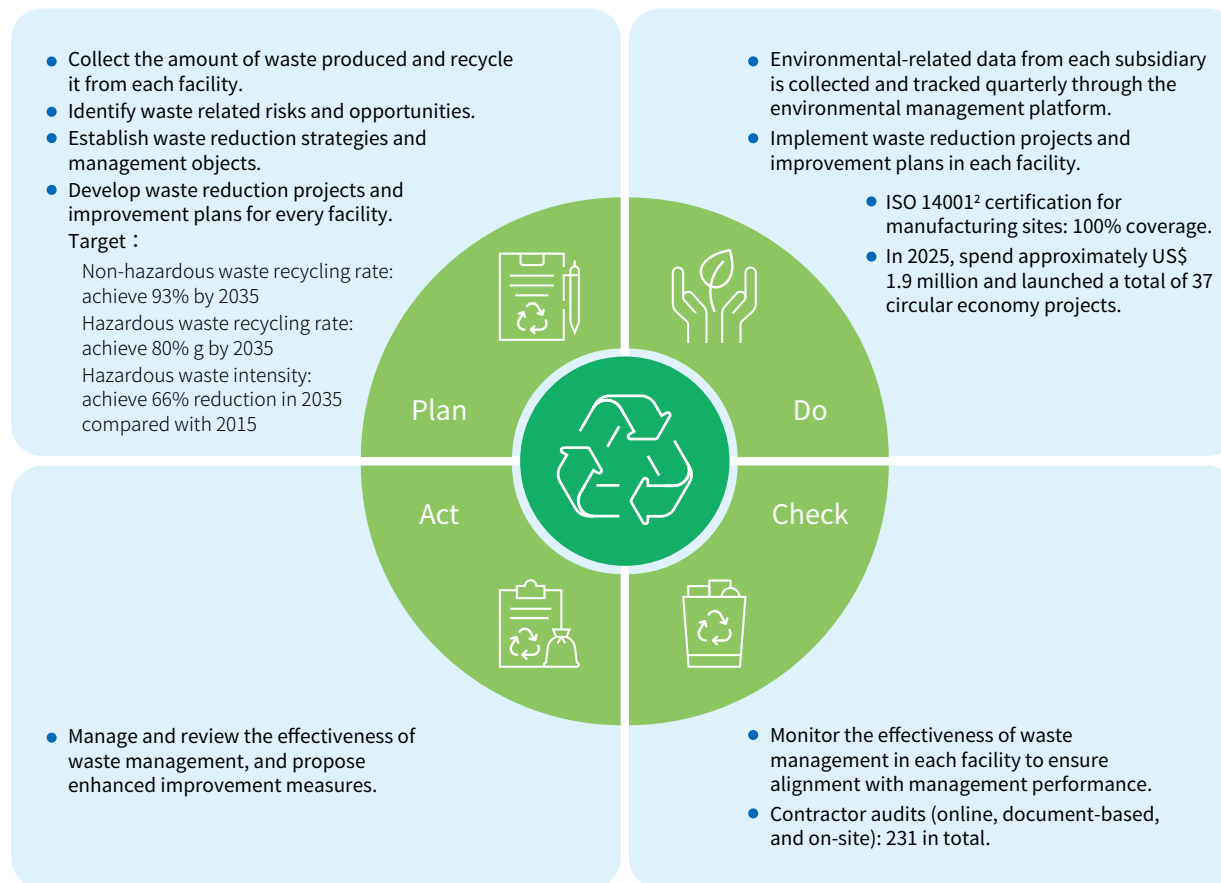


5.4 Circular Resources

Waste Management

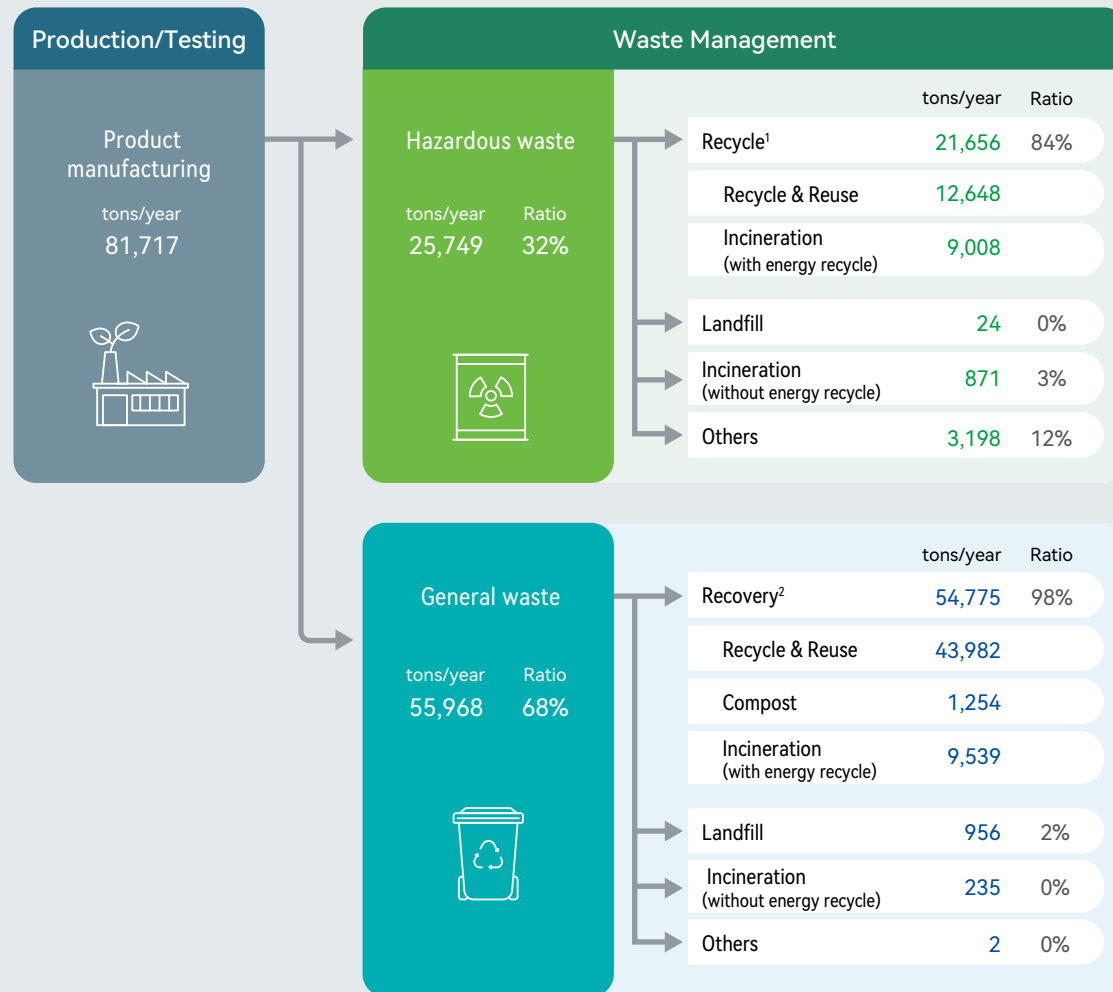
ASEH adopts source reduction measures and prioritizes the use of eco-friendly materials to minimize waste generation and reduce environmental pollution. In 2025, the hazardous waste intensity (hazardous waste generated per revenue) decreased by 52% compared with 2015, resulting in a 98% general and hazardous waste recycling rate which is a 1% increase from the previous year. We also provided employees with education and training on environmental issues, totaling approximately 10,450 training hours for 43,355 participants. This training initiative effectively boosts employees' awareness and understanding of waste reduction, enabling the company to integrate the ethos of waste reduction into its operations and achieving its ultimate goal of zero waste to landfill.

- At our facilities, local government regulations require a near-zero landfill rate for hazardous waste. As a result, less than 0.1% of non-hazardous waste is disposed of in landfills, representing a further reduction compared to the previous year.
- ASE Kaohsiung K21 has achieved UL 2799 Zero Waste to Landfill Platinum Level validation¹.
- To ensure that waste removal is environmentally friendly and conducted responsibly, we have commissioned qualified local vendors to recycle and process 100% of the generated waste within the border. AI-based automatic monitoring of waste collection vehicle movements is being gradually implemented to ensure that waste handling does not impact the environment.

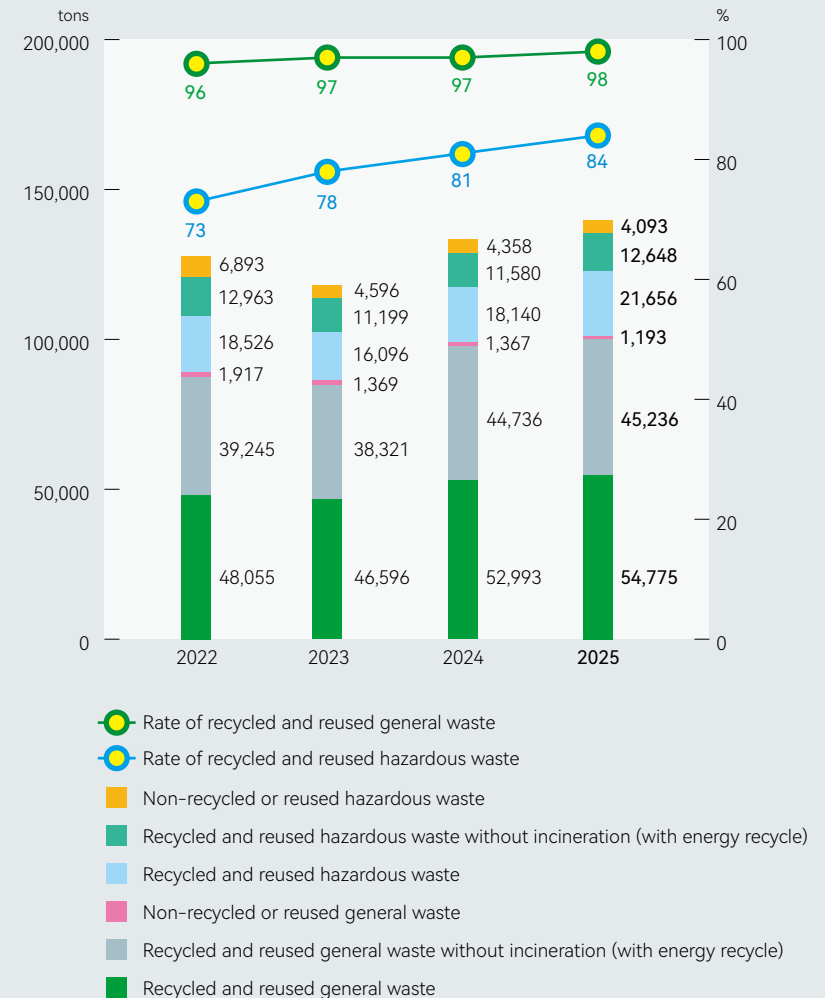


¹ Platinum Level validation : The highest designation; this claim is validated by UL Solutions when a facility can prove that it consistently achieves a landfill waste diversion rate of 100%

² The overall validity period of ISO 14001 certifications across the Company spans 2022 to 2028. As the certification issue and expiry dates vary by site, please refer to the Company's official website for detailed certification dates and validity periods:
<https://www.aseglobal.com/ch/csr/green-transformation/environmental-management-system/>



Waste Output and Recovery Rate



Description:

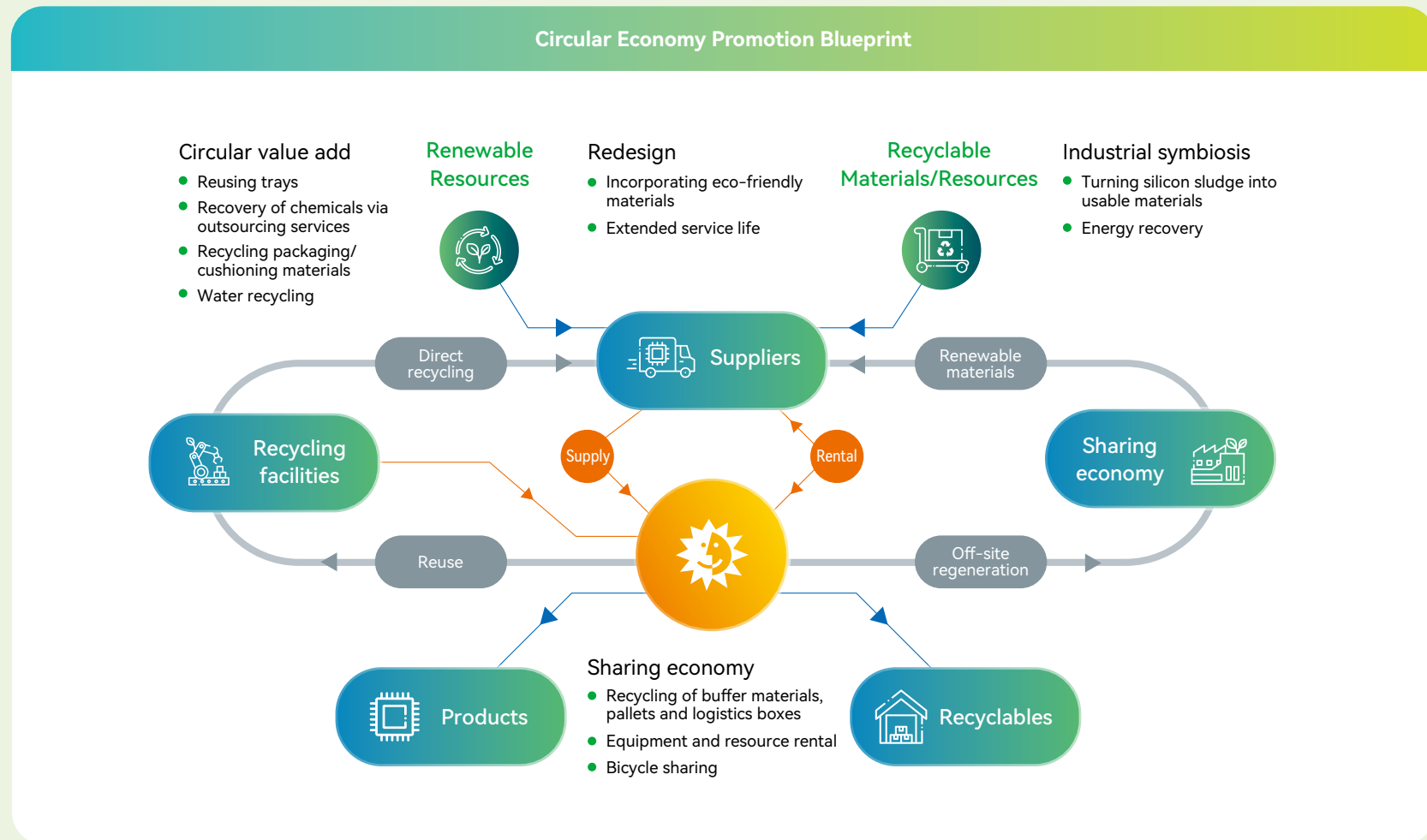
- (1) Rate of recycled general waste reached 98% > target recycling rate (90%)
- (2) Rate of recycled hazardous waste in 2025 (84%) was 81% higher than the previous year (3%)
- (3) Rate of recycling of hazardous waste (excluding incineration with recycled energy) was 15%
- (4) As a manufacturing company, all waste generated from our operations is entrusted to qualified and licensed waste collection and treatment contractors for proper handling in accordance with applicable regulations. Since our facilities do not operate any on-site waste treatment facilities, no on-site waste treatment data are available or disclosed

Description:

1. Recycled hazardous waste includes incineration (with energy recycle)
2. Recycled general waste includes compost and incineration (with energy recycle)

Striving Toward a Circular Economy

We collaborate actively with suppliers and business partners across the industry chain to build a semiconductor circular economy through practical actions such as redesign, value-added circularity, recycling and recovery, shared economy, circular agriculture, and industrial symbiosis. In addition, we have formed alliances with organizations in our industry and from other sectors to examine the life cycles of resources and identify areas where resources can be reduced, recycled, and reused to prolong their lifespan, and maximize resource efficiency. In 2025, we spent approximately US\$ 1.7 million and launched a total of 39 circular economy projects, resulting in approximately US\$ 7.9 million cost saving, and the consumption of about 415,858 tons of resource material per year.



Non-hazardous Waste Project and Beneficial Result: 30

Project Type	Description	Total investment cost (US\$)	Total annual saving (US\$)	Total substance weight (ton/year)
	Energy recycling	60,293	2,393	404
	Packaging material recycle	489,443	84,162	3,062
	Packaging material reduction	309,053	908,230	717
	Packaging material reuse	438,988	6,877,166	391,869
	High-Value Material Recovery	88,712	-	11,524
	Other	-	-	1,162
Total		1,341,697	7,871,951	408,739

Hazardous Waste Project and Beneficial Result: 9

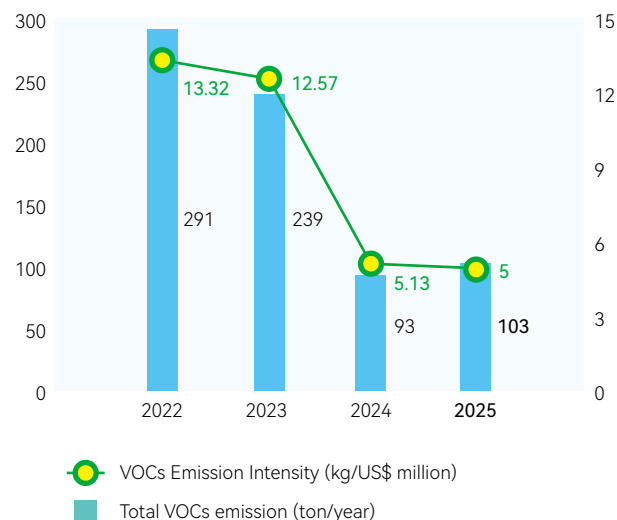
Project Type	Description	Total investment cost (US\$)	Total annual saving (US\$)	Total substance weight (ton/year)
	Packaging material recycle	64,201	3,003	1,184
	Metal-Bearing Waste Minimization & Recovery	47,028	-	5,162
	High-Value Material Recovery	190,062	71,033	773
	Total	301,291	74,037	7,119

5.5 Air Emissions Control

Air Emissions Control

Air pollutants emitted in 2025 include VOCs¹, SO_x², NO_x³ and particulate pollutants⁴. We adopted the use of wet scrubbers, activated carbon adsorption equipment, condensation equipment, chemical scrubbing, biological scrubbing, UV photolysis, zeolite concentration rotor incineration systems, and other preventive equipment to manage process gases and control the concentration of air pollutant emissions.

VOCs Emission and Intensity



Operational Manufacturing



Source Management

- Replace existing high VOC concentration materials with clean, low/no VOC content materials
- Strengthen sealed negative pressure environments
- Academic collaborations to optimize treatment efficiency
- Optimization of Scrubber Performance and Operation
- Alternative Raw Material Strategies

Preventive Equipment



High-efficiency Treatment Equipment

- Web scrubbers
- Activated carbon adsorption equipment
- Condensation equipment
- Chemical scrubbing
- UV photolysis oxidation
- Zeolite concentration rotor incineration

Emissions Monitoring



tons/year

VOCs	103
SO _x	30
NO _x	54
PM ₁₀ /PM _{2.5}	28
Ozone depleting substances	-

¹ VOCs are calculated using public coefficients, and are either directly measured or calculated using mass balance.

² SO_x are calculated using public coefficients, and are either directly measured or calculated using mass balance.

³ NO_x are calculated using public coefficients, and are either directly measured or calculated using mass balance.

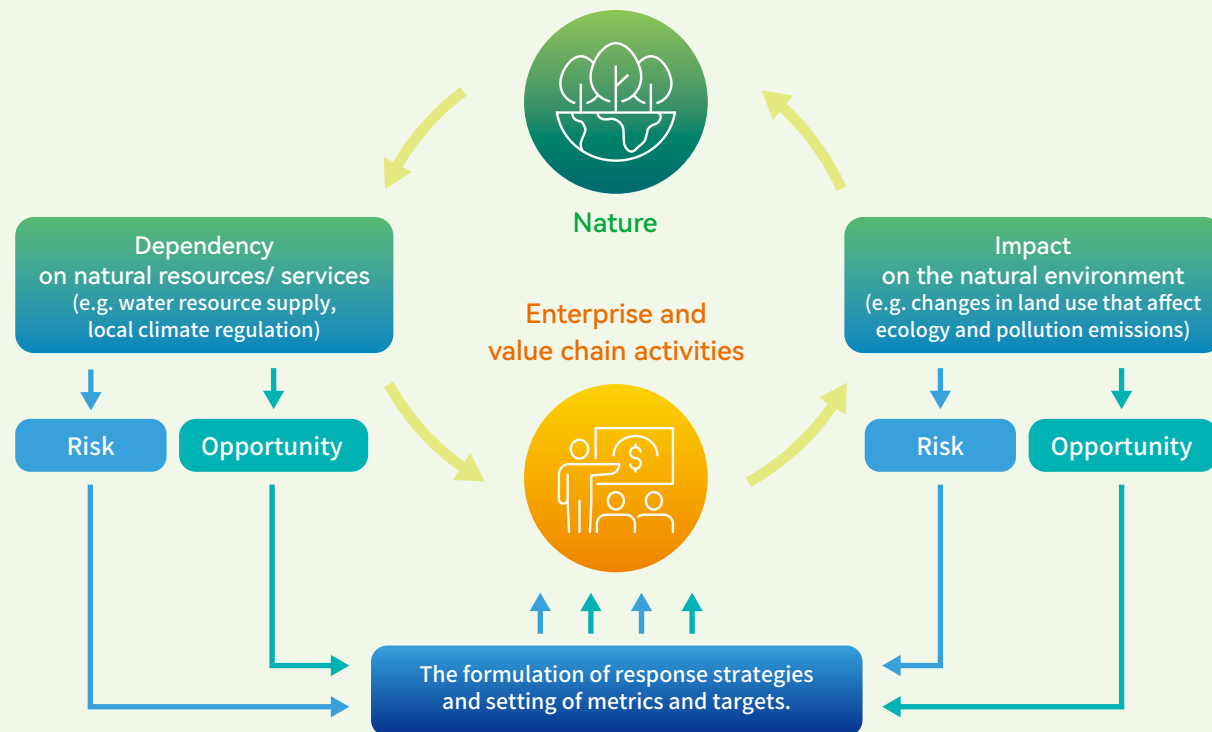
⁴ Particulate pollutants are calculated using public coefficients or calculated using mass balance.

5.6 Biodiversity

Risk assessment

ASEH have adopted the TNFD-LEAP guidance for nature-related issues. The steps involved using data collected to locate the interface between our subsidiaries' global locations with biodiversity-sensitive areas (Locate). Next, we evaluate the dependencies and impacts of our subsidiaries' operational activities on nature (Evaluate) and, analyze corresponding risks and opportunities based on dependencies and impact pathways. Key risks and opportunities are properly assessed (Assess) and response strategies, monitoring indicators and management objectives are devised for priority risks and opportunities. Lastly, we continuously improve on our preparation to respond to nature-related risks and opportunities, and to publicly report on the company's material nature-related issues (Prepare).

Dependency, impact, risk, opportunity pathway



LEAP	Response Measures
L Locate: Identify biodiversity-sensitive areas	A location-specific assessment was conducted for operational sites and suppliers by integrating the World Database on Protected Areas (WDPA) and Taiwan biodiversity mapping data. This assessment identified the connectivity and proximity of 100% of global sites to surrounding ecosystems within a 2-km radius and evaluated their potential impacts on biodiversity ¹ .
E Evaluate: Assess dependencies and impacts	We designed a questionnaire based on relevance and impact levels to evaluate the ecosystem services that our 28 global manufacturing sites and value chain rely on, as well as the potential nature-related impacts from these operations ² .
A Assess: Evaluate nature-related risks and opportunities	We conducted pathway analyses on the top five dependencies and impacts in relation to current site operations, identifying associated nature-related risks and opportunities.
P Prepare: Develop response strategies and implement actions	Based on the ecological conditions of each site, ASEH is developing tailored response strategies and rolling out phased action plans to mitigate ecological impacts.

¹ For a detailed analysis, please refer to <https://www.aseglobal.com/ch/csr/green-transformation/biodiversity/>

² For a detailed analysis, please refer to <https://www.aseglobal.com/ch/csr/green-transformation/biodiversity/>

Risks, and Opportunities and Response Strategies

To address issues concerning significant dependencies and impacts on nature, we have identified and assessed the potential impact of relevant risks and opportunities on our financial and business operation, as well as formulated corresponding response strategies. We are continuously implementing risk mitigation measures and actively leveraging nature-related opportunities to improve operational performance and reducing our environmental impact. Our goal is to co-exist in harmony with nature and create a sustainable future for all.

Dependencies on Nature		Risks		Opportunities		Response Strategies
Item	Description	Description	Financial Impact	Description	Financial Impact	
Dependency	1	Natural hazard regulation ¹ reduces the impact of heavy rains, floods, and extreme climate events on manufacturing sites and operating activities.	A decline in natural regulation reduces inherent water storage and flood mitigation functions.	Short-term: equipment damage, production disruption, material loss, and higher disaster recovery costs.	Maintaining and enhancing natural ecosystem functions can strengthen nature's flood control, soil and water conservation capabilities, thereby reducing the impact of extreme climate events.	- Assess flood-related and extreme climate risks of manufacturing sites. - Maintain green spaces, water areas, and natural buffer zones near manufacturing sites. - Promote the improvement of rainwater conservation and flood mitigation capabilities. - Integrate regional ecological conservation and structural disaster prevention measures. - Establish extreme climate early warning and business continuity management mechanisms.
				Medium- to long-term: higher capex outlay for flood control, drainage, and climate adaptation, higher insurance costs and risk management expenses.	Medium- to long-term: lower risk of operational disruptions, higher resilience and asset protection capabilities.	
	2	Production processes consume high volumes of water resources and depend on the natural environment for a stable and sufficient supply of fresh water to maintain operations.	Regional water supply is unstable.	Short-term: increased water consumption costs, water management and contingency planning expenses.	Increasing water efficiency, water recycling rates and reclaimed water usage enhance the resilience and reduce dependence on freshwater resources.	- Reduce per unit (product) water consumption. - Promote water conservation and water efficiency in manufacturing processes. - Increase the use of recycled and reclaimed water. - Establish water risk assessment and management mechanisms. - Continuously monitor water intake and water consumption efficiency.
				Medium- to long-term: production adjustments and disruptions due to water shortages.	Medium- to long-term: lower operational risks caused by water shortages.	
	3	We depend on the natural ecosystems to regulate the microclimate, reducing the urban heat island effect through canopy shading, evapotranspiration and cooling functions.	High temperatures increase operational load.	Short-term: increased energy consumption from air conditioning and cooling systems.	Enhancing natural microclimate.	- Expand greening policies, increase green coverage and plant more trees across manufacturing sites. - Strengthen energy efficiency and cooling system management. - Monitor high-temperature risks and site-wide microclimate changes.
				Medium- to long-term: capex outlay related to climate adaptation.	Medium- to long-term: climate resilience and operational sustainability.	

¹ This includes rainwater harvesting, flood peak attenuation, soil and water conservation, and disaster buffering functions provided by forest, wetland, river, and soil ecosystems

Impact on Nature		Risks		Opportunities		Response Strategy
Item	Description	Description	Financial Impact	Description	Financial Impact	
Impact	1	Improper waste disposal may pollute soil, water bodies and ecosystems, affecting ecological functions and the quality of the natural environment.	Increased pressure on the natural environment.	Enhancing waste recycling rate/ waste-to-resource conversion/ circular re-use.	Short-term: increased value of recycled resources.	- Implement waste sorting management. - Establish waste tracking and management mechanisms. - Engage government-approved waste disposal organizations with resource recovery capabilities. - Increase waste recycling and waste-to-resource rates. - Implement circular economy strategies.
					Medium- to long-term: enhanced customer trust and increased opportunities for sustainable supply chain cooperation.	
	2	Using water resources during operations may increase pressure on regional water resources and impact the watershed's hydrological environment and ecosystem.	Competition for regional water resources may intensify.	Reducing per unit (product) water consumption, improving water recycling efficiency, engaging in water conservation efforts.	Short-term: lower water consumption and management costs.	- Ramp up efforts to recycle and reuse process water. - Strengthen wastewater treatment and discharge management. - Engage in watershed conservation and collaborations.
					Medium- to long-term: higher enterprise water resilience and supply chain competitiveness.	
	3	Indirect energy supplied to run our operations includes the use of fossil fuel and generates greenhouse gas emissions, increasing the impact to the natural environment and climate ecosystem.	Escalating climate change-related risks and the transition to low-carbon energy increase pressure on operations.	Commitment to afforestation/ forest maintenance reduces greenhouse gas emissions and increases biodiversity.	Short-term: use of renewable energy.	- Expand the use of renewable energy to reduce impacts on the natural environment. - Focus on regional afforestation and maintenance.
					Medium- to long-term: increase collaboration opportunities to build low-carbon products and green supply chains.	

Protection of Biodiversity

ASEH incorporates a mitigation hierarchy with specific actions to address environmental and biodiversity loss. Avoid actions are measures taken to prevent ecological damage, habitat disturbance and pollution emissions throughout the planning, design, and operation phases in the organization. For impacts that cannot be completely avoided, we aim to reduce them through process improvements, pollution control, resource recycling and efficiency enhancement, among other methods. For environmental impacts that have already occurred, we promote habitat restoration, vegetation recovery and ecological improvement initiatives to facilitate the restoration/regeneration of the natural environment. For residual impacts that cannot be eliminated, we adopt appropriate compensation measures in accordance with the mitigation hierarchy principles. Additionally, we continue to advance the transformation of our business models, supply chain management, products and services to mitigate nature-related risks, enhance nature positive value, and strive toward sustainable coexistence between humans and nature.

In collaboration with the ASE Environmental Protection and Sustainability Foundation, the company has actively invested in biodiversity-related projects. We are also working closely with the industry, government and academic sectors to integrate smart technology into ecological conservation efforts. These initiatives help to restore terrestrial, stream, and marine ecosystems, expand biodiversity conservation impacts, enhance ecosystem resilience that ensures biodiversity and climate resilience. As a semiconductor market leader, we are making meaningful contributions toward a nature positive goal and creating a more sustainable ecosystem.

The ASE Conservation and Restoration Project for Taiwan's Native and Western Honeybee



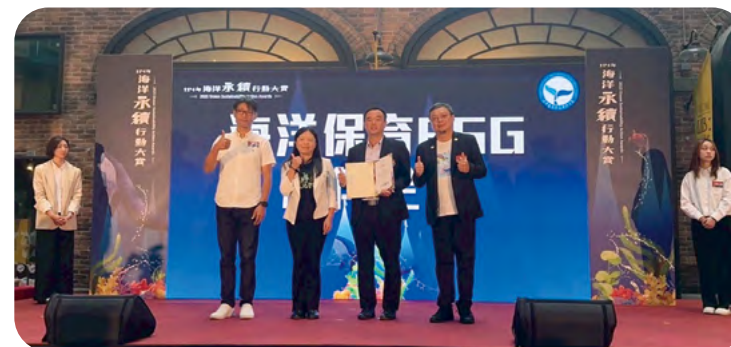
Honeybees play an important role in sustaining biodiversity and agriculture. In recent years, factors such as habitat fragmentation, climate change, pathogens, and anthropogenic management have contributed to a decline in the honeybee population. To strengthen Taiwan's resources for bee conservation and biodiversity resilience, we partnered with academic teams to conduct ecological surveys, disease monitoring, and restoration research on Taiwan's native and western honeybees, promote sustainable beekeeping and habitat environment, advance environmental education, and maintain the health of Taiwan's native bees and their role in ecosystem pollination.

- Providing scientific conservation data for beekeepers and respective agencies to increase efficiency in bee management and disease prevention.
- Building pollinator gardens, restoring native bee habitats, advancing conservation education, and engaging in interdisciplinary collaboration to enhance public awareness and encourage greater involvement in conservation efforts.

ASE Guardians of the Sea: Operation COTS (Crown-of-Thorns Starfish) Removal

Crown-of-thorns starfish (COTS) are a natural predator of corals. When COTS proliferate in large numbers, they rapidly consume living corals, causing a decline in coral cover and consequently impacting fish habitats, biodiversity, and the overall marine ecological balance. To mitigate the impact of COTS on coral reefs, we launched "Operation COTS Removal" in Penghu Qimei, in partnership with the Ocean Citizens Foundation to protect marine biodiversity and enhance the resilience of marine ecosystems.

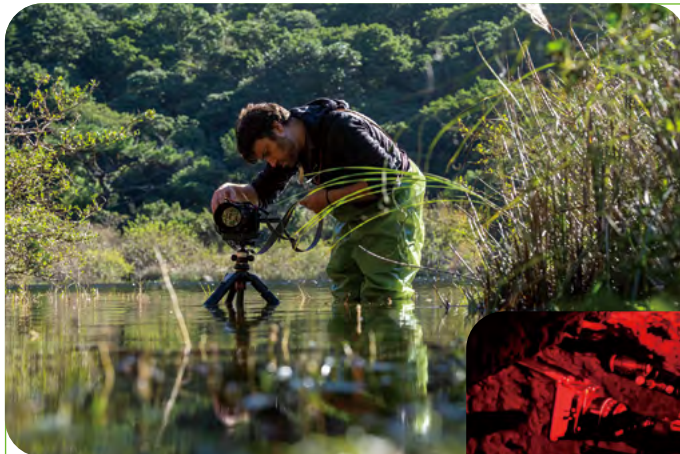
- Setting up an ecological survey team and recruiting volunteers to conduct hotspot surveys and monitoring, and engaging professional ecological divers to carry out removal operations at specific locations to suppress COTS outbreaks and mitigate their harm to coral reef ecosystems.
- Coordinating resources from the government, academic institutions, non-profit organizations and business organizations to integrate marine ecological surveys, volunteer training, and environmental education, and enhance public awareness on the importance of marine conservation and coral reef ecosystems, thereby amplifying impact on ocean sustainability.



Huangqian Creek Ecological Diversity Restoration Project

The Huangqian Creek Ecological Diversity Restoration Project, a collaboration with a research team from the National Taiwan University, is part of our conservation efforts of local creek ecosystems. The project integrated a range of conservation efforts including habitat improvement, ecological surveys, water quality monitoring, and environmental education, to create a conserved and resilient stream ecosystem that promotes harmonious coexistence between humans and nature.

- Incorporating IoT-based smart monitoring technology for real time collection of critical environmental data such as water temperature, pH, dissolved oxygen, and conductivity. Using these data to build a long-term aquatic environment database. Adopting scientific approaches to monitor and determine stream ecological changes to enhance habitat management and restoration strategies, raising accuracy and efficiency of ecological conservation efforts.
- Promoting stream habitat improvement, biodiversity surveys, and community participation through continuous monitoring of population changes in fish, aquatic insects, and other bioindicators. Gradually restoring the natural ecological functions of streams to enhance aquatic biodiversity and ecosystem resilience, and reinforcing public awareness on the importance of stream conservation and sustainable aquatic environments through environmental education and citizen participation.



Wild Taipei, a Documentary Film

To raise public awareness of urban biodiversity, we supported the production of the documentary film, Wild Taipei, which documented the lives of precious wildlife animals coexisting with humans in the densely populated city of Taipei. The documentary unveils the hidden lives of native wildlife animals adapting to the urban environment. Cities are not merely spaces for human activity but also vital wildlife habitats if green spaces and ecological corridors are properly maintained. Sharing these stories with audiences in Taiwan and around the world help to foster public understanding of the close connection between humans and nature, and in turn inspire greater biodiversity conservation efforts.

The production team used advanced telephoto lenses and remote photography systems to film precious footage without disturbing wildlife. Through years of patient observation and collaboration with various scientific agencies, the team was able to record the lives of animals in the wild, capturing behaviors and scenes previously undocumented and amassing crucial data for local ecological research.

This initiative is part of ASEH's continuous commitment to environmental education and conservation awareness. The documentary feature will allow more people to learn that protecting biodiversity begins with the care and understanding of their living environment.

5.7 Environmental Expenditures and Investments

ASEH adopted the "Industry Guidelines for Environmental Accounting" published by Environmental Protection Administration of Taiwan. We combined our existing accounting systems with environmental control coding to classify our environmental expenditures into categories in accordance with the nature of costs incurred. Our environmental expenditure is calculated and analyzed quarterly to ensure data accuracy and facilitate effective assessment.

Environmental Costs

ASEH's total environmental costs for 2025 amounted to US\$ 302.5 million, with capital expenditure and expense accounting for 61.44% and 38.56% respectively.

Unit: US\$ million

Category		Description	2022		2023		2024		2025	
			Capital Investments	Operating Expenses	Capital Investments	Operating Expenses	Capital Investments	Operating Expenses	Capital Investments	Operating Expenses
Operating Cost	Pollution Prevention Cost	Air, water, other pollution prevention, etc.	22	73.9	41.7	22	73.9	20.9	177.95	27.62
	Resource Circulation Cost	Efficient utilization of resources, waste reducing, recycling, and disposal, etc.	39.5	7.5	16.2	39.5	7.5	29.3	7.30	57.99
Upstream/Downstream Cost		Green procurement, recycling of used products, etc.	3.4	7.1	0.1	3.4	7.1	2.0	0.22	16.17
Administration Cost		Manpower engaged in environmental improvement activities and environmental education, acquisition of external environment licenses/certification, government environmental fees, etc.	0.5	11.5	0.2	0.5	11.5	11.3	0.39	14.67
Social Activity Cost		Donations to, and support for, environmental groups or activities, etc.	-	4.0	-	-	4.0	3.6	-	0.15
Environmental Remediation Cost ¹		Pollution remediation, insurance fees, environmental fines ² , and litigation costs, etc.	-	0.0002	-	-	0.0002	0.01	-	0.01
Others		Global environmental conservation cost and cost to develop products to curtail environmental impact at the product manufacturing stage, etc.	-	0.1	-	-	0.1	0.03	-	0.03
Total			41.3	61.8	84.2	81.8	61.8	84.2	185.86	116.64

¹ Environmental Remediation Cost: Environmental liability insurance premiums incurred by ASE Shanghai (Material) and USI Vietnam, as well as non-major environmental fines (less than US\$10,000 per case) incurred at ASE Chungli and USI Nantou

² For the year 2025, we were not subjected to any major financial penalties of greater than US\$10,000, or non-financial penalties such as facility shutdown or litigation records. For more details, please refer to Appendix: Environmental Data- F. Environmental Violations

Environmental Benefits

ASEH records environmental benefits generated from activities that reduce impacts on the environment. Our total environmental benefits for 2025 amounted to US\$97.25 million.

Our estimated environmental capital expenditures for 2026 will be approximately US\$31.14 million. The board of directors has resolved in 2025 to contribute around US\$3.7 million (NT\$100.0 million) through the ASE Environmental Protection and Sustainability Foundation to fund various environmental projects in 2026.

Unit: US\$ million

Category	Description	2022		2023		2024		2025	
		Environmental Benefits	Economic Benefits	Environmental Benefits	Economic Benefits	Environmental Benefits	Economic Benefits	Environmental Benefits	Economic Benefits
Cost Savings	Reduction in costs due to energy saving and carbon reduction projects	938,236 MWh	50.1	1,022,276 MWh	60.38	1,050,966 MWh	49.26	1,366,560 ¹ MWh	55.25
	Reduction in water costs due to water saving projects	45,880,154 metric tons	19.3	47,214,933 metric tons	18.81	48,035,891 metric tons	22.51	50,316,518 metric tons	24.71
	Reduction in waste disposal costs due to waste recycling	52,207 metric tons	13.5	49,520 metric tons	11.32	56,315 metric tons	12.54	57,884 metric tons	17.29
Total		-	82.9	-	90.5	-	84.3	-	97.25

Sustainable Financing

At ASEH, sustainable financing serves as a strategic catalyst to advance our low-carbon ambition and accelerate business transformation in response to climate change. To demonstrate this commitment, we have concurrently issued two Green Bonds, structured sustainability-linked Loans, and in 2025, signed a sustainability-linked syndicated loan that directly ties our financial terms to the three key ESG dimensions. By directing green capital into initiatives such as energy efficiency improvements, circular resource utilization, and sustainable supply chain development, we aim to strengthen our sustainability performance while collaborating closely with suppliers to embed sustainable practices across the value chain. Going forward, we will continue to assess and pursue green investment opportunities that help drive the global value chain toward a low-carbon, sustainable future.

- **2014:** Advanced Semiconductor Engineering, Inc. issued a 3-year Green Bond with a total value of US\$300 million via indirect shareholding of its subsidiary, Anstock II Limited.
- **2019:** ASEH issued Green Bonds with 3 year (type A) and 5 year (type B) terms respectively at a total value of US\$300 million.
- **2021 to present:** ASEH entered into Sustainability-linked Loans with multiple banks.
- **2025:** ASEH signed a NT\$50 billion Sustainability-Linked Syndicated Loan with 17 financial institutions.

¹ The reduction in electricity by using renewable energy and purchasing I-REC is included

INCLUSIVE WORKPLACE

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

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

ASEH Human Capital Development

Education

Training Effectiveness
Competency Development

Retention

Equal Respect and Communication
Safety Workplace

Recruitment

Organization Planning
Recruitment and Selection

Utilization

Career Planning
Performance Appraisals



2025 Key Performance



>469 million

Employees Bonus¹ (US\$)



21,440

New Hires



28.5%

Females in
Management Positions



18.2%

Females in
Top Management Positions



33,662

Regular Employees in
Labor Unions

SDGs	Business Actions	2025 Material Aspects	KPI	2025 Target	Status	2025 Performance	2026 Target	2035 Target
	Ensure that all employees have access to vocational training and lifelong learning opportunities	Talent Cultivation and Development	Employee Engagement Survey Coverage (%) ²	>90%	Achieved	97.7%	>90%	>95%
			Turnover Rate (%)	<15%	Achieved	9.1%	<15%	<12.5%
		Diversity and Inclusion	Female Employee in Top Management Positions ³ (%)	>15%	Achieved	18.2%	>15%	>23%
			Female Employee in STEM Positions (%)	>17.5%	Achieved	18.5%	>17.5%	>20%
		Human Resource Development	Management Positions through Internal Promotions (%)	>75%	Not Achieved	68.2%	>75%	>80%
			Rate of Open Positions Filled by Internal Candidates (%)	>50%	Achieved	53.2%	>50%	>55%
	Formulate and support a comprehensive workplace safety framework to ensure decent working conditions for all employees across the industry	Occupational Health and Safety	Cases of Major Injury ⁴	0	Achieved	0	0	0
			Case of Occupational disease	0	Not Achieved	12	0	0
			Disabling Injury Frequency Rate (FR)	<0.5	Not Achieved	0.67	<0.5	<0.5
			Disabling Injury Severity Rate (SR)	<9	Not Achieved	20.6	<9	<9
			Employee Absenteeism Rate (%)	<2.3%	Achieved	1.7%	<2.3%	<2.3%

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

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

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

⁴ The definition of major Injury: occupational fatality



6.1 Talent Attraction and Retention

Diversity in Human Resources

In 2025, ASEH has over 92,000 employees worldwide¹, of which 99.7% are regular employees and 0.3% are contract employees. There are 45,041 employees in management, engineering and administration positions, and 47,944 employees in technical positions on the production line. With an average employee age and tenure of 38 years old and 9 years respectively, ASEH's human capital structure is robust enough to support the company's rapid growth. To attract employees, ASEH ensures that its subsidiaries offer compensations and benefits that do not discriminate on the basis of gender, age, nationality, race, religion, political stance, sexual orientation, or gender identity. Due to the nature of the semiconductor industry, engineering positions require STEM (science, technology, engineering, and mathematics) knowledge and skills. Therefore, 80% of the company's engineering positions are held by male employees, while female employees form the majority in administrative positions and technical positions on the production line (nearly 70%). More than 7,300 female employees at ASEH hold STEM-related positions, accounting for approximately 18.5% and the proportion of female employees who hold management positions is more than 28.5%.

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

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

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

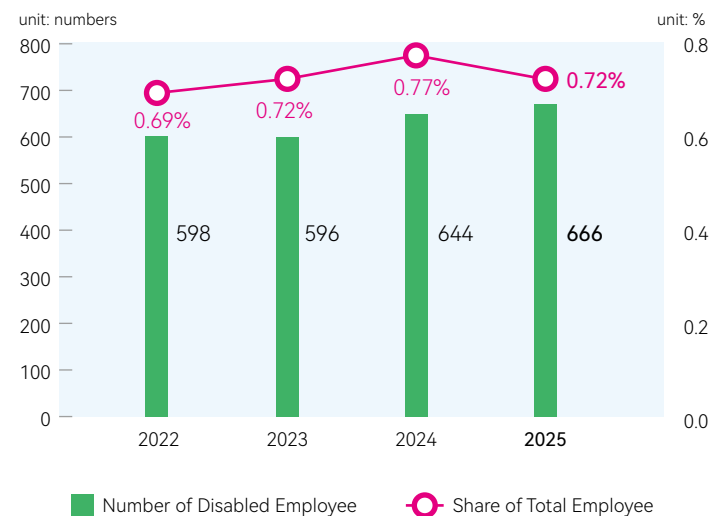
Global Workforce Structure

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

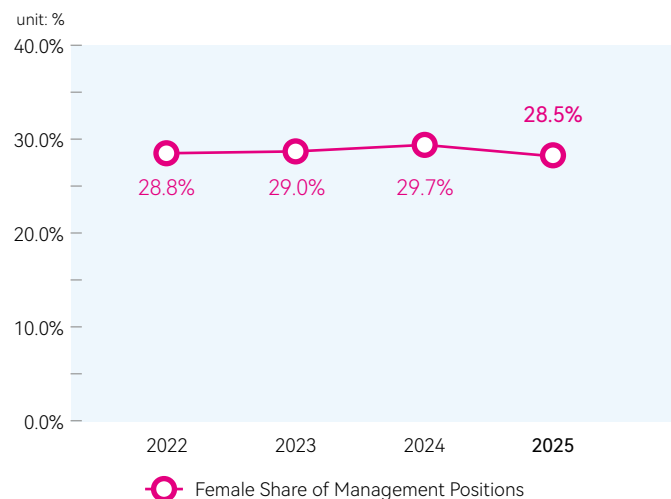
Total Employee and Nationality¹



Disabled Employee

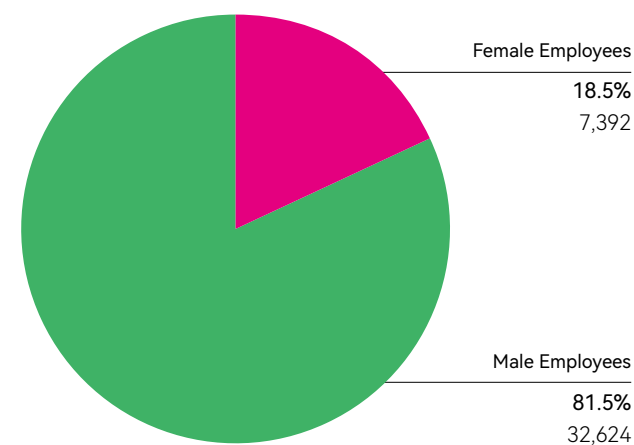


Females in Management Positions



2025 STEM-related Positions Employee

(by Gender)



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

Talent Recruitment

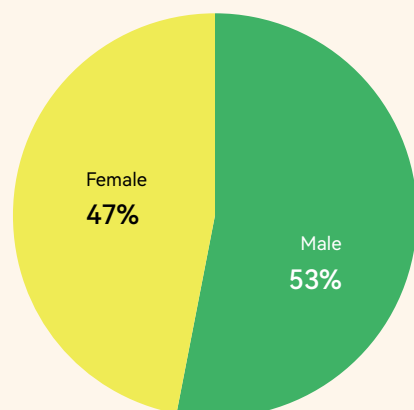
ASEH and its subsidiaries employ a diverse, equal and inclusive recruitment policy that prohibits discrimination against any employee or job applicant on the basis of gender, age, race, nationality, religion, political affiliation, sexual orientation or gender identity. The company is committed to complying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

ASEH’s corporate recruitment policy takes into account the conditions and culture of the local communities as well as the job characteristics. We recruit through various channels including campus recruitment, industry-academia internship programs, employee referrals, the R&D substitute service program, recruitment fairs, and social media. In 2025, ASEH recruited over 21,000 employees, of which 30.3% are engineering positions, 60.9% are skilled technical positions on the production lines, and 14.9% of female engineering employees. ASEH also supports recruiting people with disabilities, hiring 142 persons with disabilities in 2025.

As a global enterprise, we recruit a diverse pool of high-quality talents from all over the world. Helping foreign employees adapt and retaining talent at the workplace are our top priorities. In 2025, we hired over 6,000 new foreign employees. Our subsidiaries provide new hires with interpreter service and also assign them with senior foreign employees from the same country so as to help them adjust to their new work environment and familiarize themselves with the local culture. Foreign employees are also provided educational training programs in languages they understand, and they are accorded the same benefits as local employees. Our global and diverse talent recruitment policy has helped us improve the company’s global advantage and competitive capabilities, thus allowing us to meet the market needs of an increasingly diverse customer base. We believe that a workplace culture defined by diversity and inclusion, will allow employees to grow and develop mutual respect, resulting in a genuinely inclusive work environment.

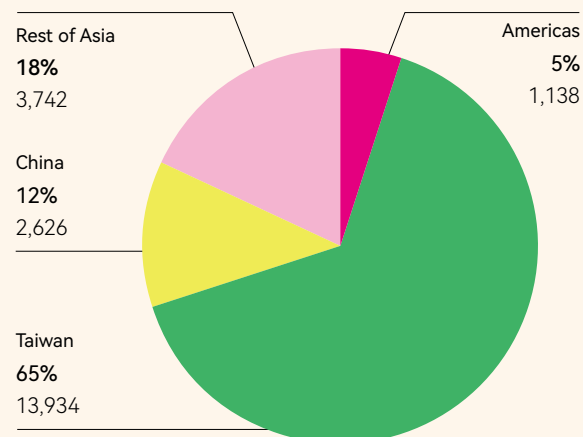
2025 New Hires

(by Gender)

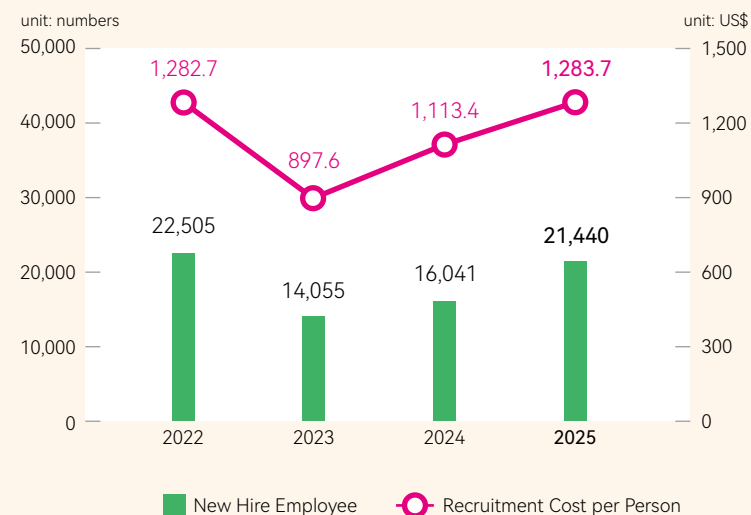


2025 New Hires

(by Location)



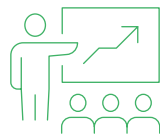
New Hires and Recruitment Cost





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

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



Tailored Training for Better Workplace Adaptability

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

Enhancing Cross-Cultural Communication through Language Training

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



Mandarin Courses for Foreigners

Forging Connections and Sense of Belonging

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



Comprehensive Support for Sustainable Career Development

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

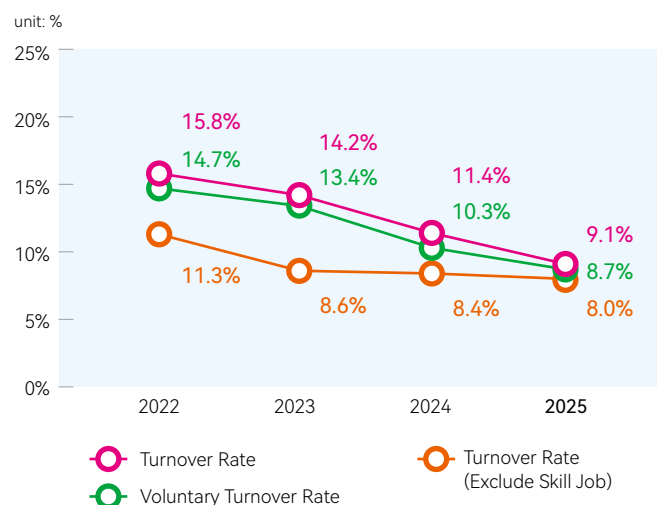
Employee Turnover¹

Employee turnover at ASEH was 9.1% in 2025, a 2.3% decrease from the previous year. The turnover at our facilities in Taiwan was 7%. The employee turnover rate at ASEH is broken down into 55.4% male vs 44.6% female. In terms of job types, production line skill job positions form the majority with 57.4%, while management, engineering and administrative positions formed the remaining 42.6%. On a biannual basis, ASEH conduct employee engagement surveys to encourage feedback and opinion sharing from employees. ASEH also perform annual analyses on the causes of attrition for different job types, with deep-dive analyses finding that turnover was mainly attributed to factors such as remuneration, career growth and personal reasons, and correspondingly developing improvement projects and long-term talent retention and development strategies. As a technology company, we apply big data analytics to identify underlying and correlating factors that affect turnover and extrapolate behavioral factors that contribute to talent attrition. The analysis combines other factors such as regional attributes and challenges, to identify talent retention risks and project potential employee turnover rates. A deeper understanding of the dynamics affecting turnover will help the company to formulate strategies to manage the risks for retaining talent. Meanwhile, for facilities with high turnover among new hires, various actions will be adopted to help employees adapt to their work environment and prevent the depletion of human capital.

Reason for Resignation	Improvement Measures
Salary and Benefits	- Periodically adjust salary and benefit packages based on industry standards to maintain the Company's competitiveness - Issue stock options and cash bonuses to employees that display outstanding performance
Career Advancement	- Build a comprehensive career advancement system that provides multi-channel trainings (internal and external training programs) and an internal job rotation and transfer mechanism, helping employees to acquire the necessary on-the-job training and project experience and offering promotion or job transfer opportunities based on organizational/business needs - Create a direct communication channel through which management can explain future career pathways to entry-level employees in person
Family and Personal Health Issues	- Develop an in-house working hours management and control system to help supervisors manage their subordinates' working hours, send SMS or email alerts to employees working longer hours and remind them to complete their tasks more efficiently so as to balance their work and family life - For family/personal health issues that can be resolved by the company, supervisors may adjust the job requirements or place of work of subordinates with their consent

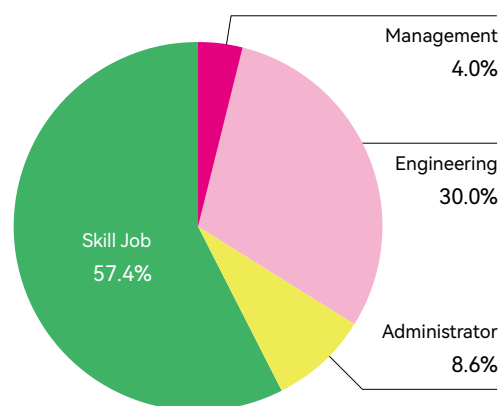
¹ Turnover rate includes voluntary resignations and terminations due to poor performance, but does not include employees on probation at time of termination

Turnover Rate



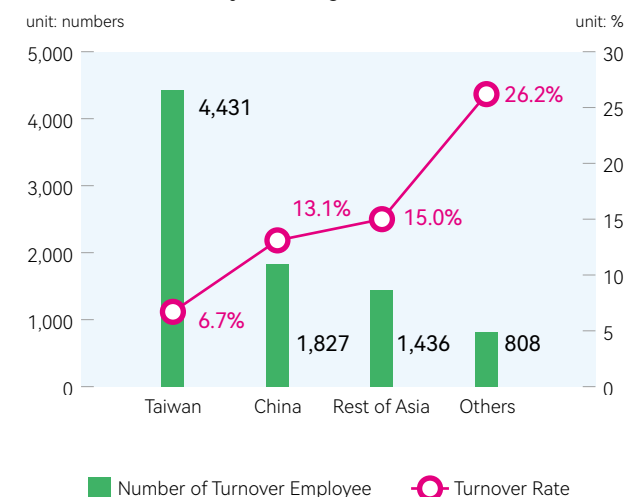
2025 Turnover Employees

(by Position)



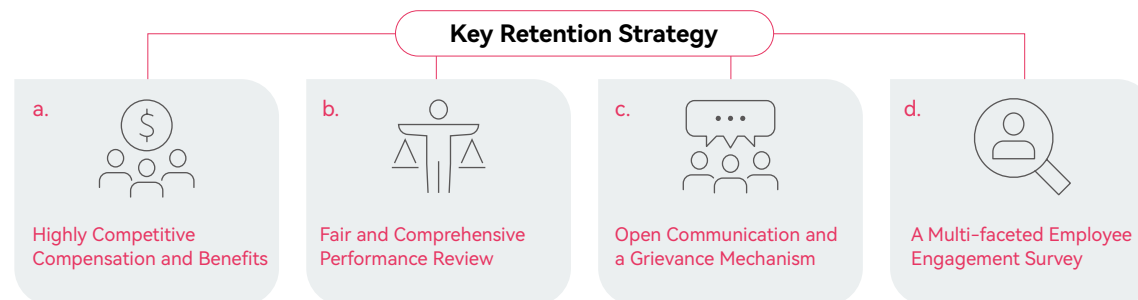
2025 Turnover Rate

(By Working Location)



Talent Retention

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

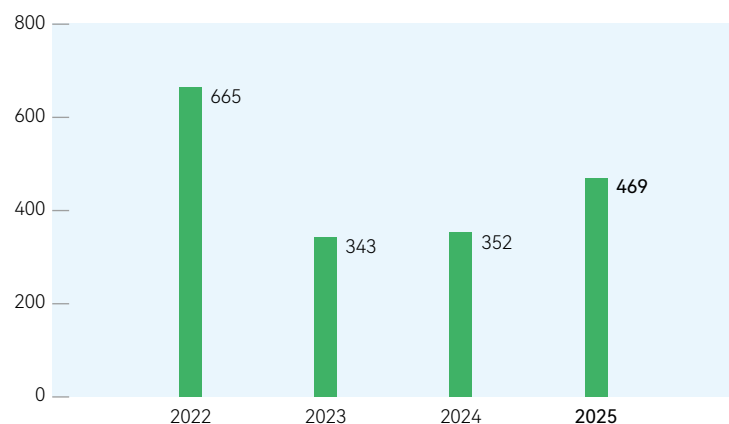


Compensation and Benefit Policy

ASEH provides competitive remuneration packages that consist of base salary, subsidies, employee cash bonuses and other compensation based on a combination of the company's achievements of business objectives and profitability, as well as the employees' job responsibilities, professional qualifications and job performance etc. Employee remuneration is not determined based on factors such as gender, age, race, nationality, religion, political stance or gender identity. Every year, our facilities benchmark employee base salaries with the local market rates to ensure a competitive compensation structure. In order to attract and retain talent, and reward performing employees, the company has established monthly incentive and annual profit-sharing bonuses. Monthly cash incentive bonuses are provided to employees with outstanding performance based on the company's operating goals and profitability, while annual profit-sharing bonuses vary according to the employee's individual contribution levels and performance. In 2025, ASEH's employee bonuses amounted to US\$469 million (including monthly incentive and annual profit-sharing bonuses), with the accumulated total from 2017 to the end of 2025 reaching over US\$3.4 billion. In addition, employees with outstanding performance are awarded company stock options, which are aimed at retaining exceptional employees.

Employees Bonus

unit: US\$ million



■ Employees Bonus

Male/Female Salary and Compensation Ratio

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

¹ The management level encompasses both managerial and assistant managerial positions

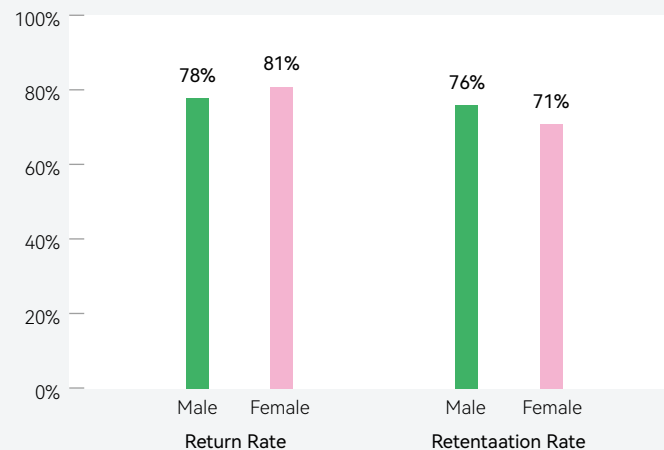


Maternity Benefits and Parental Care

Friendly Workplace

To alleviate the burden on employees, ASEH has built a comprehensive leave management system in alignment with the various local government policies on parental leave. We proactively provide employees with information on labor insurance and subsidies, and assist them with the leave application procedure. A total of 3,806 ASEH employees were on parental leave in 2025, including 813 on unpaid leave. Among the 736 workers expected to return to work, 588 actually returned, equivalent to a 79% return rate and a 73% retention rate. The number of newborn children at all facilities in 2025 was 1,628. Of the total number, 1,084 were from the Taiwan sites, accounting for 1% of all newborns in Taiwan. The data demonstrated the success of the company's comprehensive parental care and benefits allowing our employees mind plan a for a family and the peace of mind to raise children.

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



Maternity Benefits



Paid Maternity Leave (For the Primary Caregiver)

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

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

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

Congratulations leave

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

Childbirth Subsidies

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



Childcare Allowance

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



Breastfeeding and Maternal Health

- Our facilities have dedicated on-site breastfeeding rooms that provide a private, comfortable and safe environment for breastfeeding employees
- A one hour breast milk expression break is provided for employees per day. If employee's overtime exceeds one hour, an additional 30 minute break will be granted. The expression time can be used multiple times within the allocated period and is counted as regular working hours
- We launched a "Workplace Maternal Health Program," providing comprehensive healthcare for employees who are pregnant, within one year postpartum or breastfeeding. Through one-on-one interviews and job evaluations, we ascertain the types of employee needs and provide follow-up care. Relevant support measures based on workplace health hazard assessments are provided to pregnant employees, including job reassignments during pregnancy, maternity benefits and reinstatement after maternity leave. We also established other pregnancy-friendly measures, including antenatal classes for new parents, motherhood health hub and accessible parking, to ensure the safety and health of all pregnant and postpartum employees

Childcare Facilities

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

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



ASE Kaohsiung's Kindergarten



ASE Korea's Kindergarten



ASE Chungli's Kindergarten



Flexible Work Arrangements

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

Flexible Work Hours

Flexible working hours are offered to employees based on the nature of their work and personal needs (including family care or on-the-job training) to meet the requirements of different job characteristics, work hours or time zones and personal needs. Our employees may apply for flexible working hours according to their actual needs, and submit their application to their supervisor for evaluation and approval. Flexible work schemes have been implemented at ASE facilities in Chungli, Shanghai (Material), Japan, Malaysia, ISE Labs, as well as USI facilities.



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

Work from Home



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

Part-time Working



ISE Labs has formalized the procedures for part-time employment that provides eligible part-time employees with the same employee benefit protections as regular employees. Part time employees are those who are contracted to work less than 30 hours a week.

Performance Management

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



Performance Appraisal

Evaluation	Type	Frequency	Approaches
Management by Objectives	- Performance Evaluation - Management Level Evaluation	Every half-year	- Employees propose work goals and measurable performance indicators. After discussing and confirming with their immediate supervisors, they set periodic goals. At the end of each period, a review to check on the alignment of performance indicators and self-assessment of accomplishments are conducted. The supervisor evaluates the level of goal achievement and provides feedback and suggestions. - Employees at the deputy manager level and above receive evaluations and improvement feedback from their superiors at the vice president level and above.
Multidimensional	- Job Attitude and Promotion Evaluation - Performance Evaluation	Every half-year	(1) Cross-departmental supervisors provide assessments on team collaboration, accountability, innovation, leadership mindset, and other aspects of daily interactions with the evaluated employees. (2) The employee will present an overview of their past achievements and offer a glimpse into his/her future plans if promoted. The review process is carried out by the individuals' directors or vice presidents to assess their readiness for a higher level of responsibilities. - The evaluation is conducted through a review committee consisting of the immediate supervisors, cross-departmental unit supervisors, team members, and customers. This multi-dimensional approach allows for a comprehensive assessment of the evaluated employee.
Team-based	- Individual Performance Reviews - Team Goal Reviews	Monthly	- On an annual basis, the company formulates overall organizational goals and engages selected key employees through the Annual Objective Deployment (AOD) framework that further connects individual employee goals to long-term company goal. Department heads and key business unit (BU) employees proceed to establish annual goals, project objectives, expected outcomes, and so on. Annual team goals will then be submitted to the company's committee through each BU. - As a team, each BU and factory formulate effective Key Performance Indicators (KPIs) based on the overall annual goals. Within each team, smaller functional groups take stock of the key results at each stage, demonstrating the team's Objectives and Key Results (OKR) and apply them further to individual OKRs.
Agile Conversations	Monthly Evaluation	Monthly	Goals are set based on employees' semi-annual performance evaluations. Monthly progress discussions and indicator reviews are conducted between supervisors and employees to provide timely feedback to employees. This practice fosters monthly dialogues between supervisors and employees, monitors organizational productivity, and enables timely response to department and employee performance.



Key Highlights - Teamwork and Performance: Driving Synergy and Sustainability

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

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



Creating New Opportunities for Career Transition and Employee Growth

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

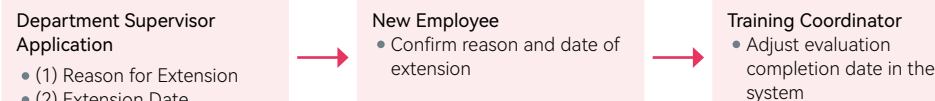
Employees also receive regular feedback on their development, work attitude, interaction with teams and performance from their supervisors. Training plans will be adjusted and redesigned to accommodate the needs of employees struggling to adapt. On the other hand, continuous guidance and training will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

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

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



Extension Evaluation Application Process

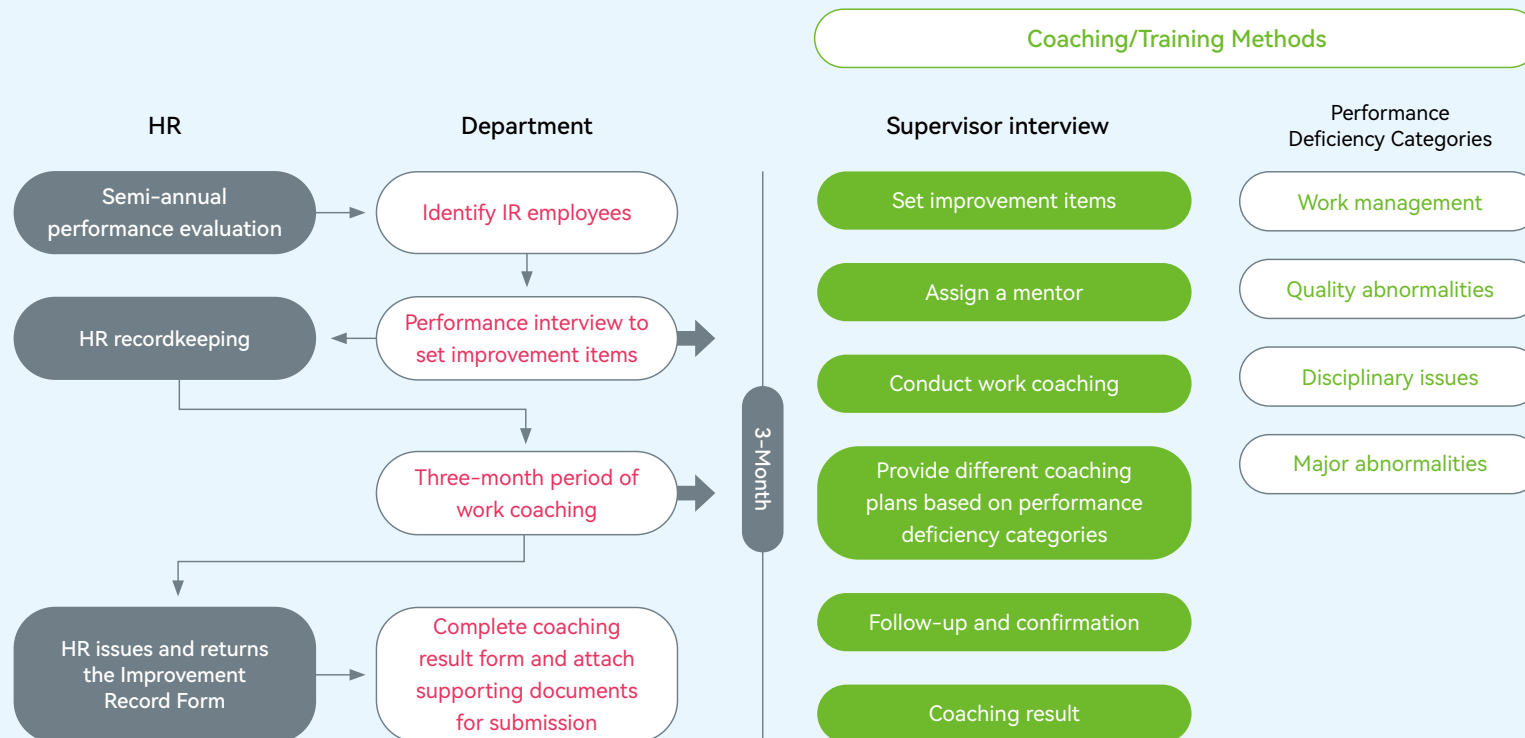




Coaching Process for Underperforming Employees with Below-Standard Performance

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

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



Employee Communication

ASEH values and respects the opinions and rights of its employees. In an effort to promote open and transparent communication, the company has established comprehensive communication channels including unidirectional and bidirectional communication modes. Employees are able to receive the latest news about the company and express any opinions or concerns they may have about the workplace. To protect and ensure employees' rights and implement a fair and impartial grievance management mechanism, employee opinions may be submitted anonymously. We promise to maintain the confidentiality of the identities and opinions of employees, who shall not be subject to any unfair treatment, discrimination or retaliation as a result of their whistleblowing or grievance, ensuring that employees can express their voices in a safe environment.



Announcements and Publications

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



Communications

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

In 2025, ASEH received a total of 1,123 employee complaints. Of which, 942 cases were resolved after conducting formal investigations. We have engaged in dialogue with complainants to clarify issues and seek consensus-based solutions, ensuring effective resolution of all cases. Among the complaint cases, 23 pertained to labor disputes, all of which were resolved amicably after clarifying the facts and giving proper care to complainants; and another 39 cases were sexual harassment complaints relating to nonconsensual physical contact in the workplace where the victims felt violated. Pursuant to internal regulations and procedures formulated in accordance with the 'Act of Gender Equality in Employment' and 'Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace', we forwarded these cases to an internal sexual harassment complaint processing committee to conduct closed door investigations to protect the privacy of complainants. An agent was assigned by the committee to interview both the complainants and appellees, whose given statements were presented to the committee for a final decision on whether each case constituted sexual harassment. Sexual harassment prevention is integral to promoting a healthy and gender-neutral work environment. In addition to carrying out awareness campaigns within our facilities and implementing thorough complaint and processing procedures, we have protective measures in place that give victims the proper care required.

To increase the human rights awareness of all employees, we launched the multifaceted training programs of human rights. In 2025, all of our employees (122,797 person-times) completed a total of 103,237 hours of human rights training which covered the topics of RBA management, labor rights, gender equality and sexual harassment awareness.

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

Guidelines for Processing Sexual Harassment Complaints

Punishment

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



Counseling

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



Remediation

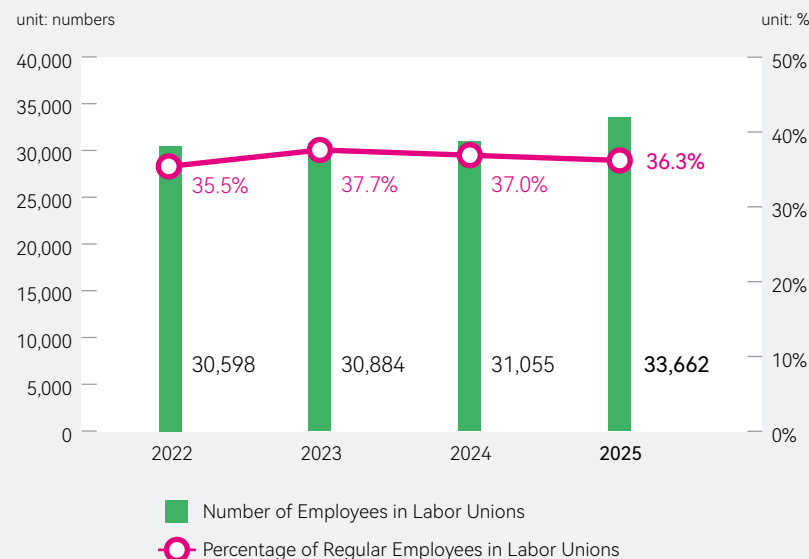
Each case shall be reviewed to determine its cause, and offenders shall be tracked, reviewed and monitored to ensure the effectiveness of the disciplinary or counseling measures, and to prevent similar incidents or retaliation from occurring. The results of such processes will then be used as a reference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



Labor Unions

ASEH recognizes employees' right to freedom of assembly and association. As of the end of 2025, the total number of union members was 33,662, accounting for around 36.3% of all ASEH regular employees. Among the three ASEH subsidiaries, 22 facilities that have established a labor union – ASE facilities in Kaohsiung, Shanghai (Material), Wuxi, Korea(Paju), Japan and Singapore; all of SPIL facility; and USI facilities in Zhangjiang, Jinqiao, Huizhou, Kunshan, Mexico, Vietnam and Asteelflash(Suzhou). Of these facilities, the labor unions of 9 facilities have signed a collective agreement¹ with the company and have regular meetings organized to discuss and resolve issues with employee representatives on employee benefits and the health and safety of the working environment, establishing a mutually trusting and cooperative labor-management relationship and creating a friendly, harmonious, and inclusive work environment.

Union Statistics



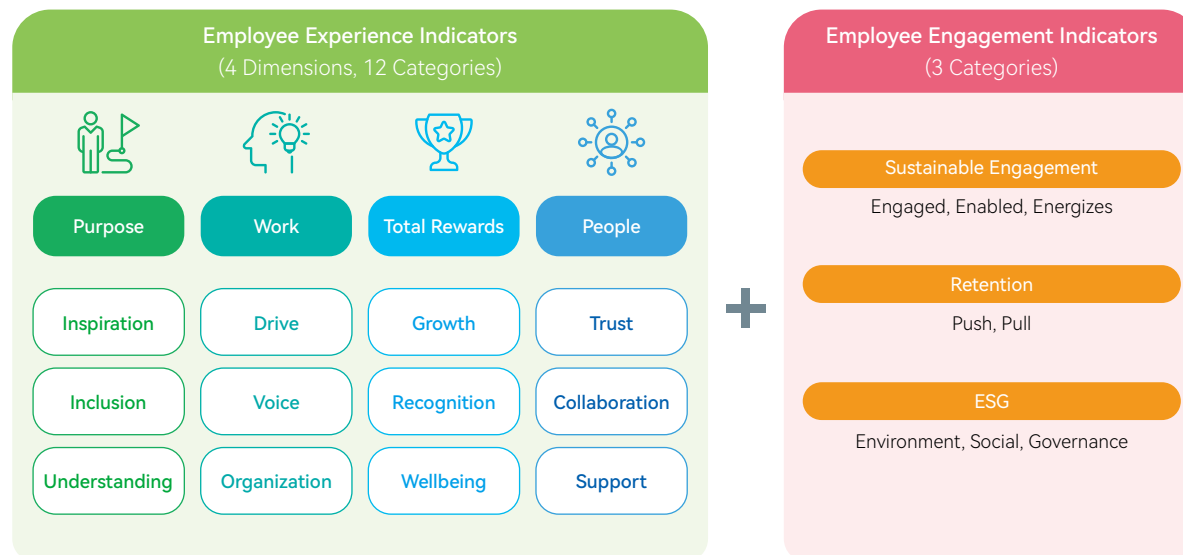
¹ The facilities that have signed a collective agreement are ASE facilities in Wuxi, Korea(Paju) and Japan and USI's Zhangjiang, Jinqiao, Huizhou, Kunshan, Mexico and Asteelflash(Suzhou) facilities. The total number of employees in the collective agreement account for 14.3% of all regular employees. The terms and conditions of employment for employees that did not participate in the collective agreement remain the same as others and their rights are unaffected

Employee Sustainability Engagement Surveys

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

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

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



Employee Engagement Surveys Results

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

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



2025 Wellbeing Indicators (%)

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



Improvement Action

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

6.2 Talent Cultivation and Development

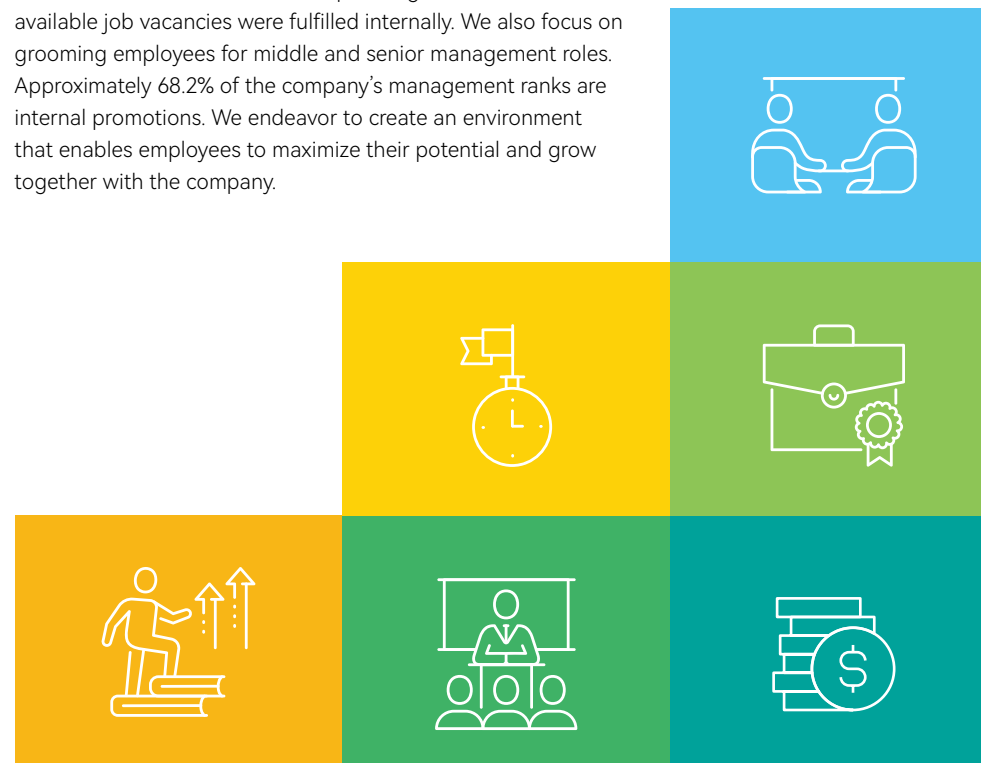
The innovative spirit, talent, and passion of employees are the driving force behind the company's sustainable operations. We therefore place great emphasis on improving the development and cultivation of talents in the fields of “management”, “technology” and “manufacturing”. In response to the organization's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

Key Strategy of Talent Cultivation

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

ASEH is committed to the nurturing of talent through consolidating comprehensive and multifaceted courses and training resources for the creation of diverse training methods, including physical training, online courses, work practice, and external training, etc. In 2025, more than 8.72 million training hours in total were completed, with each employee completing 93.8 hours of training on average. The total spent on training exceeded US\$ 13million, averaging around US\$140 per employee. The company also encourages employees to further their studies on skills and knowledge in work-related fields by funding certified courses in work-related disciplines. In 2025, a total of 186 employees received a work related certification.

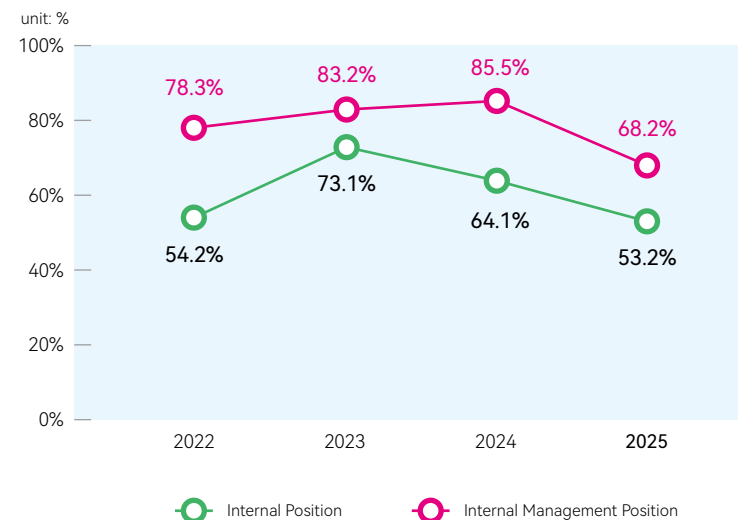
To foster an outstanding workforce, we are focused on building a pool of future talent that will turbocharge the company's growth engines. Through a systematic talent development mechanism, we provide comprehensive training for employees and encourage internal jobs rotation and transfers that add diverse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



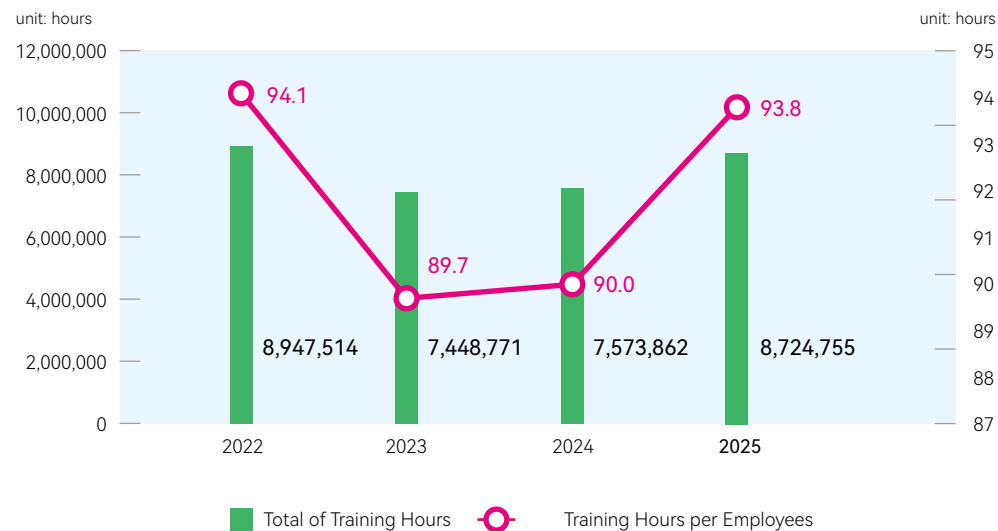
Training Index

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

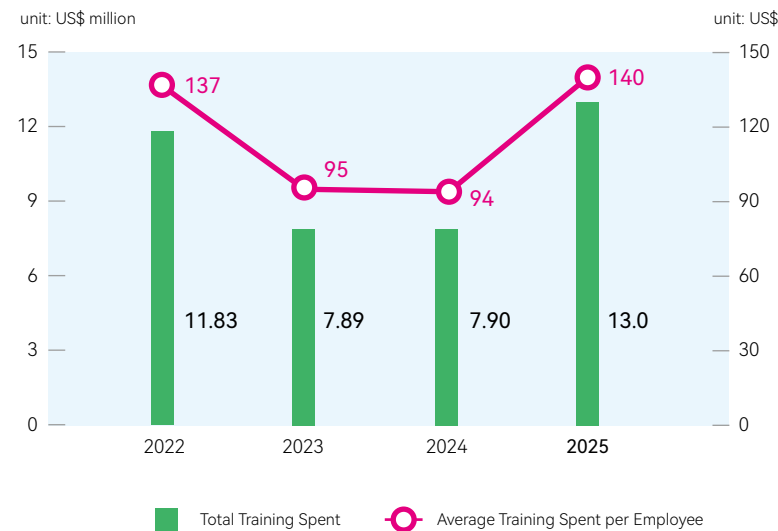
Internal Position and Internal Management Position (%)



Training Hours



Training Spent





Diverse Learning

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

Employee Development – Learning Methods

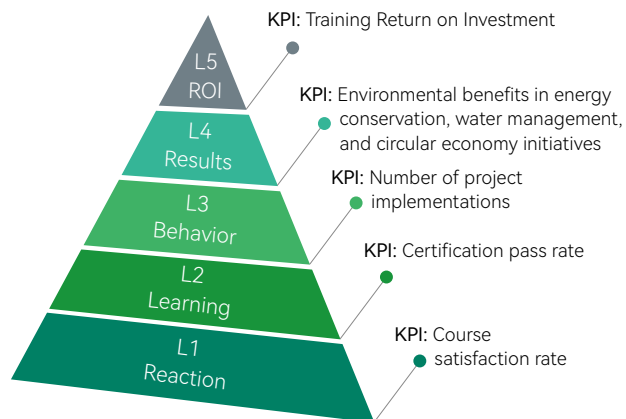
Learning Pathways		Description	Application
Physical Courses		In-person training sessions organized internally, delivered through instructor-led teaching and interactive activities to strengthen professional knowledge and practical skills.	1. New Employee Training 2. ASE Management Academy Courses
Online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

Key Focus Areas in Talent Sustainability Development

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

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

Sustainability Competence



Project Name

Net-Zero and Circular Economy Transition Project

Primary Site of Implementation

ASE Kaohsiung, ASE Chungli

Core Training Themes

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

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

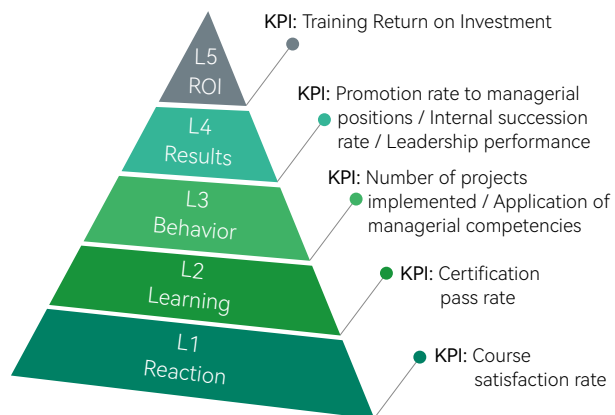
Training Targets

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

Operational Benefits

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

Leadership Competence



Project Name

Leadership and Management Competency Program

Primary Site of Implementation

ASE Kaohsiung, ASE Chungli

Core Training Themes

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

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

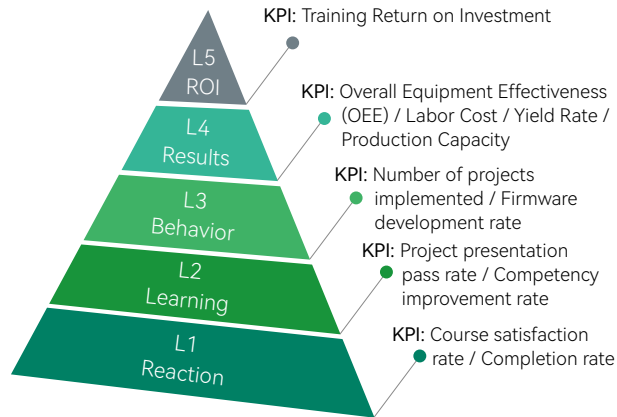
Training Targets

- Front-line supervisors, department managers
- 4,284 employees trained under the program

Operational Benefits

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

Digital Competence



Project Name

Smart Manufacturing and Digital Transformation Program

Primary Site of Implementation

ASE Kaohsiung, ASE Chungli

Core Training Themes

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

- Post-training satisfaction score: 4.48–4.73
- Course assessment pass rate: 53%–100%
- Self-developed robotic programs: 8,815
- Digital and AI projects implemented: 73
- Labor cost savings from key projects: over US\$2.48 million

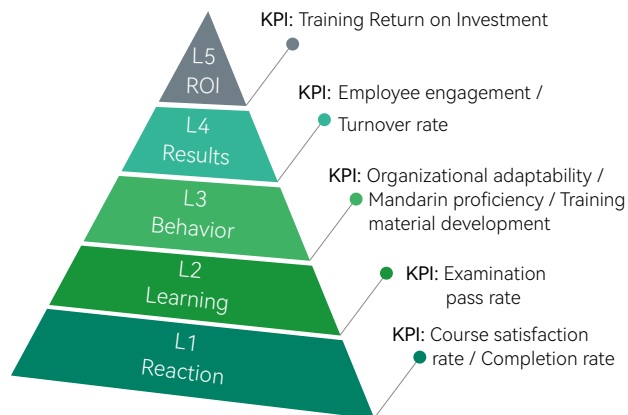
Training Targets

- R&D, process, and equipment engineers
- 7,721 employees trained under the program

Operational Benefits

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

Cultural Competence



Project Name

Multicultural and Intergenerational Program

Primary Site of Implementation

ASE Kaohsiung, ASE Chungli

Core Training Themes

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

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

Training Targets

- Younger generation employees, foreign employees

Operational Benefits

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

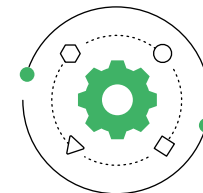
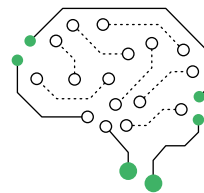
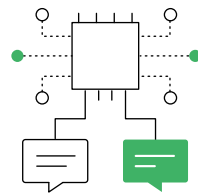


Key Highlights - Digital Talent Development: Building Momentum in Smart Transformation

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

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

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





6.3 Occupational Health and Safety

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

Occupational Health and Safety Management System

Policy and Procedures

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

Health and Safety

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

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

Strengthened Management and Control

When introducing new chemicals, the respective department is required to submit a system application in accordance with the New Process Introduction and Change Management Procedure. The application is subject to rigorous review by relevant units and must comply with ASE Kaohsiung's High-Risk Restricted Substances Management Policy. This policy encompasses the strict control of: 186 carcinogenic (CMR) substances identified by the Ministry of Labor; 151 per- and polyfluoroalkyl substances (PFAS) identified by the Ministry of Environment, including those with carbon chains of four or more (C4); the 17 substances restricted under REACH; and process-prohibited substances specified by customers. These measures ensure strict control over the introduction of new materials. A total of 1,058 chemicals were reviewed by ASEKH in 2025, of which 4 high-risk substances were prohibited.

Item		Implementation
Plan	Safety and Health Regulations	Develop workplace safety and health management systems and standard operating procedures in compliance with ISO 45001, RBA Code of Conduct, and local laws and regulations.
	Procurement Management	We adopted the ISO 45001 management framework to formulate relevant procurement regulations in accordance with workplace safety and health regulations, targeting raw material, equipment, and engineering suppliers/contractors to establish regulations related to safety, health and environmental practices. • Raw Material Suppliers: For the first time procurement of chemicals or in the case of any changes, the unit managing the chemical material must counter approve. All procured materials must comply with the local safety and environment regulations. • Engineering Contractors: Contractors undertaking high risk work must obtain the ISO 45001 certification.
	Risk Identification and Assessment	To analyze the potential source of hazards and the underlying impact on the activities, products and services produced at each facility, we established a hazard identification and risk assessment system. Every year, we conduct hazard identification on the physical, chemical, human, biological and psychological factors that may lead to workplace accidents and illnesses. We categorize risks according to their severity and frequency, and analyze the possible hazards to the work environment that may affect employees and implement the appropriate preventive measures. If an unacceptably high risk is identified upon the assessment, improvement and regulation measures are carried out to ensure workplace health and safety. In 2025, ASE Kaohsiung identified a total of 4,000 operating processes, with no unacceptable risks detected. Among these, 4,203 were classified as medium risk and 704 as low risk. To mitigate these risks, the Kaohsiung facility established several improvement plans such as optimizing circulation paths to ensure unobstructed firefighting access, clear labeling of expiration dates on safety consumables (e.g., earplugs), and installing detectors (e.g., for oxygen levels). At the same time, personnel performing testing and fire control maintenance at our facilities must hold valid professional certifications (e.g., Level 3 / Level 4 or above qualification certificates). These comprehensive measures are put in place to ensure the highest level of employee safety and occupational health and safety management.
Do	Safety and Health Training	We utilize diverse training methods and workplace safety and health educational training in the local language of workers. The training and education include online courses, physical training, and external workshops. Additionally, we create educational materials and videos to communicate safety regulations and guidelines to employees. We also conduct internal safety campaigns regularly. In 2025, a total of 361,388 hours of safety training were provided, reaching 295,359 participants.
	Disaster Response and Emergency Drills	All of our manufacturing facilities have developed disaster response and recovery plans and conducted full-scale emergency drills annually in cooperation with the local authorities. Various scenarios are simulated at these drills to improve our disaster response plans. In 2025, we completed 405 drills for earthquakes, fire and chemical disasters. • Emergency Response: The company continues to focus on building a robust disaster prevention and response framework. We document experiences from major industry incidents to strengthen our preparedness through preventive measures, early warning, emergency response, and training. In light of significant fire incidents in the industry and relevant regulatory updates, we conducted a thorough review of our fire emergency reporting process, and added plans for multiple reinforcement measures. These include joint rescue drills in collaboration with government fire departments, as well as the development of an "Emergency Response Information Integration App" that consolidates all emergency response information into a one-stop platform. This application, accessible via tablets, provides accurate, real-time information to enable swift and informed decision-making in the event of an incident. • Emerging Energy Potential Risks: ASE Kaohsiung has established safety standards for newly installed solar power generation systems and developed fire emergency response procedures for photovoltaic equipment. In addition, a full life cycle management for lithium batteries used in automated equipment was implemented to review and finetune fire emergency handling procedures, further enhancing fire protection capabilities.
Check	Internal and External Audit	To ensure the safety of workers and facility, we verify and assess each facility's management system and processes by conducting an internal audit. On-site inspections are conducted to evaluate the effectiveness of internal audit processes within the factory premises. Detected deficiencies are added into the internal management system for monitoring and the audited unit is required to propose improvement measures. These approaches are taken to gain a better understanding of the root causes of non-compliance issues, strive for continuous improvement, and ensure compliance with the requirements of the ISO 45001 framework. In 2025, 12,822 internal audits were undertaken across all facilities, resulting in the identification of approximately 2,940 non-conformances in areas such as fire safety, equipment safety, chemical management, and emergency response. All non-conformances were addressed within the timeframe indicated. We quickly discovered shortcomings and possible risks using the internal audit system and applied corrective measures to improve operational safety.
Action	Accident and Recurrence Prevention	Incidences are thoroughly investigated to determine the root causes. Corrective action plans are carefully formulated and implemented across all facilities for prevention and to avoid recurrence. We consistently review and update the results of hazard identification and risk assessments to prevent the recurrence of incidents at the source such as reinforcing error-proofing (poka-yoke) mechanisms and conducting regular safety training and awareness campaigns for high-frequency errors.

Occupational Injury Management

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

Occupational Injury Statistics

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

¹ Injury Rate = (total number of injuries × 200,000) / total hours worked, excluding traffic accidents

² Disabling Injury Frequency Rate (FR) = (total number of disabling injuries × 1,000,000) / total hours worked

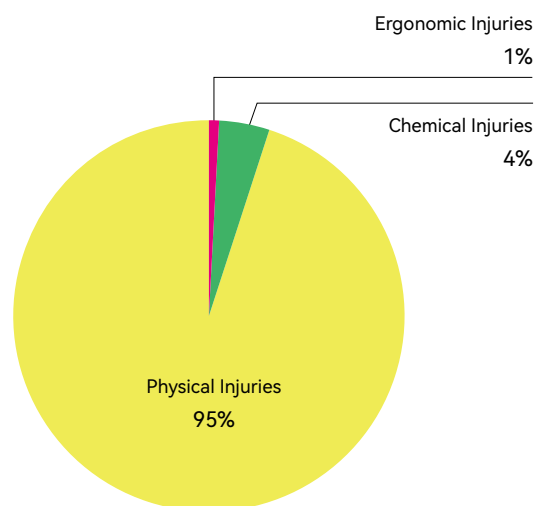
³ Disabling Injury Severity Rate (SR) = (disabling injury work loss days × 1,000,000) / total hours worked



Occupational Disease

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

Occupational Injury Category in 2025



Occupational Injuries and Improvement Measures in 2025

Physical Injuries

Causes:

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



Improvement Measures:

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

Chemical Injuries

Causes:

Spraying of chemicals

Improvement Measures:

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



Ergonomic Injuries

Causes:

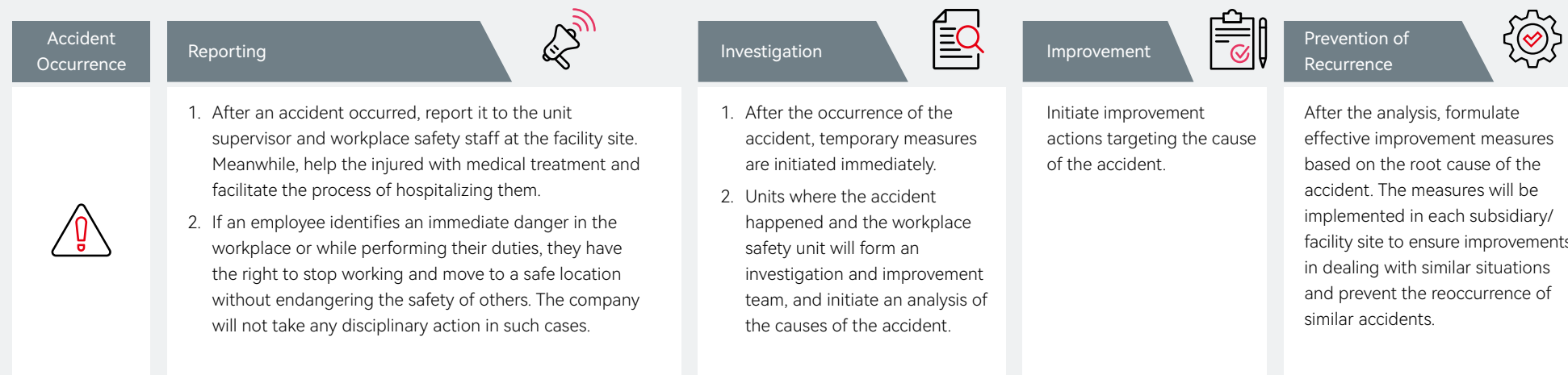
Poor posture during operations, resulting in a wrist sprain

Improvement Measures:

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



Accident reporting and investigation process



Building a Healthy Workplace for All

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

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

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

Health Management Principles

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

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

Health Risk Management Process

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



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

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

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

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



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

- **Free periodic health screenings:** Provide free periodic health screenings¹ for all employees and retired employees to help them monitor personal health conditions and implement disease prevention and health management.
- **Expanding the scope of health screening:** Over half of our facilities offer a health screening checklist that exceeds regulatory requirements.
- **Targeted health screenings:** Targeted health screenings are arranged for employees working in special operational environments, reinforcing health risk identification and preventive measures based on job risks.
- **Follow-up consultancy** on anomalies discovered through health screening and providing medical advice.
- **Employees' clinic:** ASE Kaohsiung has partnered with a local hospital to establish an employees' clinic.

Health Promotion

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

Employee Support Program**12⁺** gyms **91⁺** Sports clubs**Community Care**

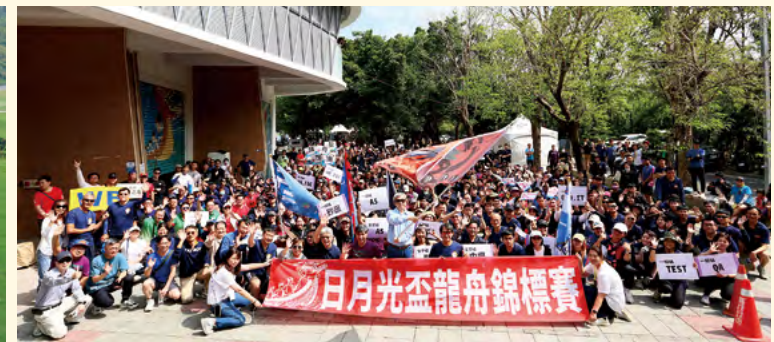
- Smart mobile clinic that serves remote areas.
- Conducting active-ageing activities and courses for seniors in the community
 1. **Community Healthcare:** ASE Kaohsiung's employee clinic is also open to the local community, friends and relatives of employees and even our customers. Our goal is to enable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

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



Physical Health

- **Establishing massage facilities and gyms:** To encourage our employees to exercise regularly, we work with professional trainers to develop a range of classes including spinning, yoga and zumba. These group classes not only help employees maintain a healthy physical and mental well-being, but also facilitate interactions and bonding between coworkers.
- **Clubs and Interest Groups:** Each subsidiary has established diverse employee clubs spanning various categories, including sports competitions, outdoor activities, indoor aerobics, arts and culture and volunteer services. Employees are encouraged to participate based on their interests, promoting physical and mental health, cross-departmental interaction and team cohesion. At ASE Kaohsiung, dedicated clubs have been established to cater to foreign employees. These clubs promote multicultural exchanges, recreational activities and communal support to assist foreign employees in integrating into both the workplace and local community, creating a more inclusive work environment with a strong sense of belonging.
- **Competitive Sports and Team Events:** We regularly organize a wide range of tournaments and club activities to encourage employees to adopt a healthy lifestyle that includes exercising. These activities also help foster deeper bonding between departments and teamwork, enabling employees to balance work and their physical and mental well-being.



Mental Health

- **Employee counsellors:** Beginning in 2017, ASE Kaohsiung rolled out a seeding program to recruit employees as volunteer counsellors to recognize warning signs of mental health issues and establish front-line support to employees exhibiting symptoms.
- **Stress-relieve center:** Employees can access the center with complete privacy to seek professional counselling.



Disease Treatment:

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



Psychological Counseling:

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



Employee Clinic Stress Reduction Outpatient Services



Psychological Assessment:

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



Medical Referral:

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

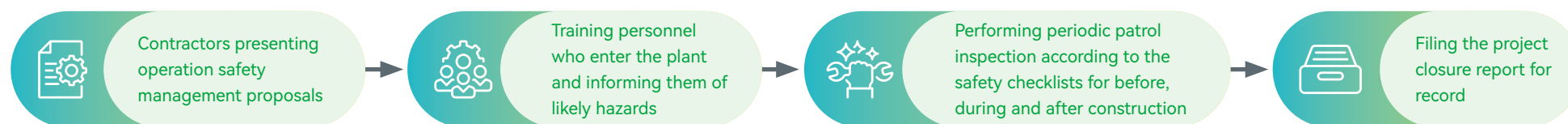




Contractor Operation Safety Management

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

Contractors in-plant Construction Procedures



Key Highlights – Contractor Safety Management: Strengthening a Safety Culture

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

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

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





RESPONSIBLE PROCUREMENT

The supply chain plays a critical role in maintaining and boosting our competitive advantage. We believe in developing mutually beneficial partnerships with our suppliers, and supporting one another to achieve common sustainability goals. Our comprehensive and sustainable supply chain framework ensures an environmentally responsible supply chain that complies fully with business ethics, and supports a safe and healthy working environment by respecting employee and labor rights.

Sustainable development across the supply chain is an important tenet of our corporate strategy, and the company's board of directors has been designated the highest decision-making body for supply chain management. The board regularly reviews sustainability-related practices and performance, formulates strategies, and actively develops supplier capabilities to build a more resilient, diverse and sustainable value chain.



2025 Key Performance



221 Suppliers
Supplier Sustainability
On-site Assessment



Over 630 Suppliers
Non-Tier-1 Suppliers
Management



467 Suppliers
Conflict Minerals
Suppliers' Survey



100%
DRC Conflict-Free Products

SDGs	Business Actions	2025 Material Aspects	KPI	2025 Target	Status	2025 Performance	2026 Target	2035 Target
 	Ensure that all employees across the business and supply chain earn a wage that allows them to support the education of their dependents and ensure that there is zero child labor.	Sustainability Supply Chain	DRC Conflict-Free Product Lines of Packaging and Material Services (%)	100%	Achieved	100%	100%	100%
			DRC Conflict-Free Product Lines of Electronic Manufacturing Services (%)	100%	Achieved	100%	100%	100%
			Number of Tier-1 Suppliers Sustainability On-site Assessment ¹	120	Achieved	221	120	200
	Substantially reduce emissions from our supply chain and our operations, in alignment with climate science.		The percentage of key carbon reduction suppliers ² who have obtained GHG emissions verification (ISO 14064 or equivalent) (%)	50%	Achieved	62%	60%	100%
			The percentage of key carbon reduction suppliers who have obtained product carbon footprint verification (%)	30%	Achieved	33%	55%	100%

¹ Sustainability On-site Assessment includes on-site audit and RBA VAP and independent 3rd-party audit

² Key Carbon Reduction Suppliers: For ATM: (1) Top 10 raw material categories by carbon emissions; (2) Equipment suppliers with high procurement amount; For EMS: (1) Top 5 raw material categories by carbon emissions; (2) Equipment suppliers with high energy consumption. In 2025, a total of 78 key carbon reduction suppliers were identified (51 raw material suppliers and 27 equipment suppliers)



7.1 Supply Chain Sustainability Management

ASEH is committed to become an advocator and an action maker with regard to corporate sustainability issues. Since 2015, ASEH has joined RBA and proactively participated in relevant conferences and training courses. In addition to complying with the RBA Code of Conduct, The ASEH Supplier Code of Conduct and Sustainability Assessment Questionnaire (SAQ) have been formulated based on the standards and guidelines of the RBA, OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights, UN Universal Declaration of Human Rights, ILO Declaration of Fundamental Principles and Rights at Work, ILO Fundamental Conventions and SA8000 in the management of labor, environment and ethics. ASEH also applies the code to its supply chain management to ensure the provision of a safe work environment, respect for workers, environmental protection, ethical conduct and actively applied to sustainability management in supply chain.

We require all suppliers to comply with the ASEH Supplier Code of Conduct. All new suppliers must sign the Supplier Code of Conduct Commitment Letter. Relevant requirements are published on our supplier e-platform so that suppliers understand and follow these standards in every business interaction with the company. Compliance with the Supplier Code of Conduct is a prerequisite for becoming an ASEH-approved supplier and a key consideration in procurement decisions. To promote a sustainable supply chain, we also expect suppliers to continuously improve their sustainability performance and establish a sound management foundation through international certifications. ASEH-approved suppliers are required to obtain quality, environmental, and occupational health and safety management system certifications such as ISO 9001, IATF 16949, ISO 14001 and ISO 45001. Key suppliers engaged in decarbonization initiatives are further required to adopt carbon management standards such as ISO 14064 or its equivalent, and ISO 14067. These requirements strengthen supply chain competitiveness, improve the transparency of carbon emissions management, and enhance carbon reduction capabilities.

Supplier Code of Conduct

The ASEH Supplier Code of Conduct ensures that suppliers understand and support our sustainability commitments. Suppliers must comply with the code and with all applicable laws and regulations in the locations where they operate. They are also required to communicate these requirements to their next-tier suppliers and monitor compliance. The code also supports a safe working environment, respect and dignity for workers, environmental responsibility, and ethical conduct. Suppliers must meet regulatory standards related to workers' human rights, occupational health and safety, environmental management, and business ethics, and any form of child labor or forced labor is strictly prohibited. If serious violations are identified, corrective actions must be taken in accordance with management procedures, and business relationships may be terminated where appropriate. In 2025, no supplier relationship was terminated due to violations related to child labor or forced labor.

Please visit: <https://www.aseglobal.com/en/pdf/aseh-supplier-coc-en.pdf>

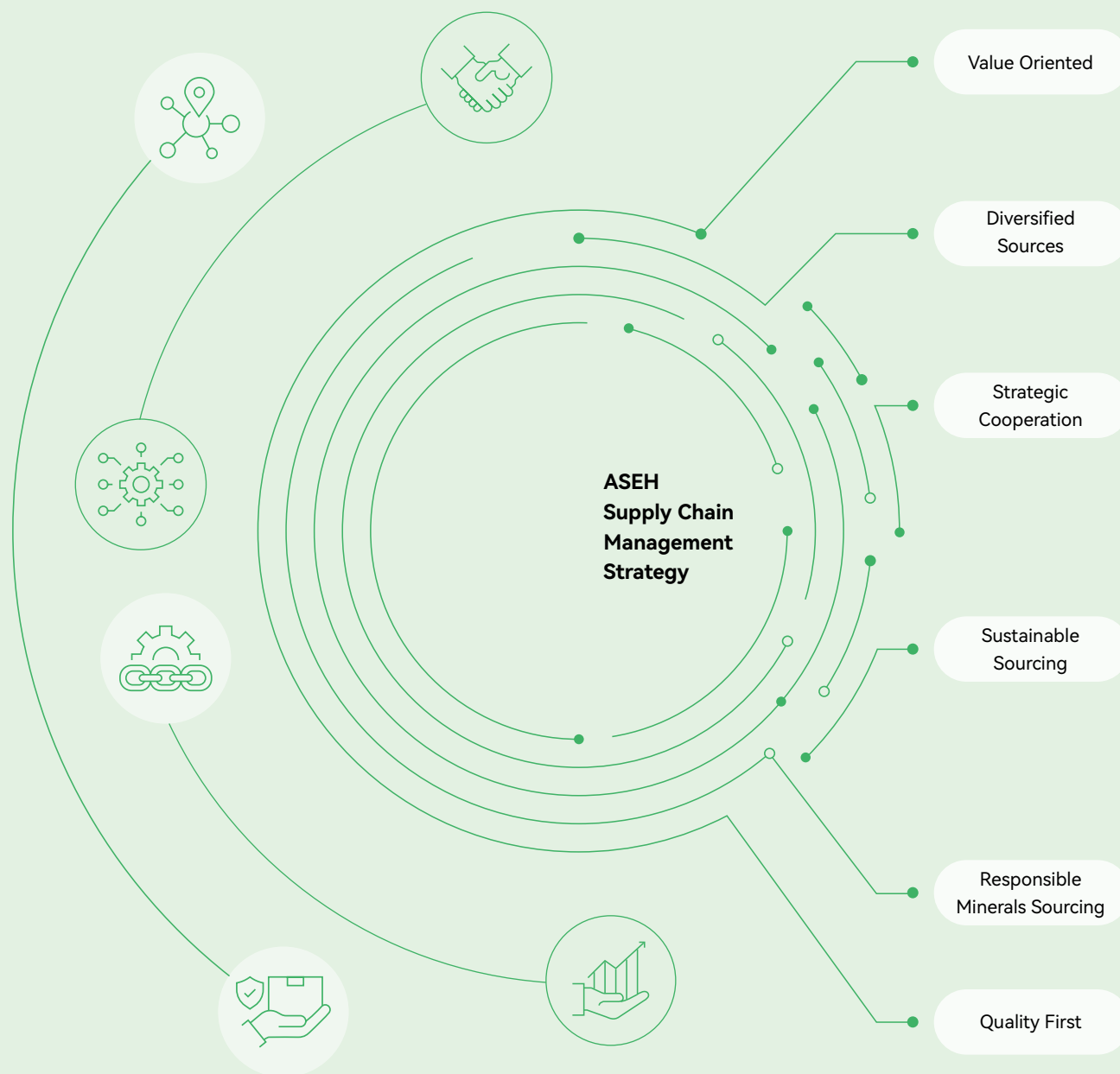
Purchasing and Supply Chain Development Policy

The ASEH corporate Purchasing and Supply Chain Development Policy is published on our official website. We are committed to working closely with our suppliers to innovate and develop sustainable technologies that enable us to offer high-quality products and services to our customers.

Please visit: https://www.aseglobal.com/en/pdf/2019_aseth_purchasingandsupplychaindevelopmentpolicy.pdf

Supply Chain Management Strategy

ASEH is committed to building solid supplier relationships and engaging in responsible procurement practices. While cost and quality are primary factors influencing our procurement decisions, we place an equally high emphasis on the overall sustainable value provided by the supply chain. We actively address emerging sustainability issues and risks in the supply chain, develop detailed management strategies, implement them through realistic action plans, and conduct dynamic and timely risk and opportunity assessments. In recent years, we have designed innovative programs that encourage supplier collaboration on sustainability topics. This further strengthens supplier resilience and collaboration for a win-win ecosystem.



Strategy: To obtain a competitive overall value in the supply chain

Implementation: We integrate group procurement resources and enhance procurement efficiency and supply chain integration through strategic supplier cooperation and joint procurement frameworks. These efforts help build competitive supply chain value and foster long-term, mutually beneficial partnerships

Strategy: To maintain at least two suppliers for the same material to ensure continuous supply

Implementation: We actively support our suppliers to strengthen their quality management and technological innovation capabilities through localization strategies and supply diversification. These efforts allow us to reduce supply chain risks, and enhance our sourcing flexibility and operational resilience

Strategy: To integrate suppliers' resources and capabilities for greater innovation

Implementation: We adopt digital supply chain management systems and build collaborative platforms with suppliers to improve the timeliness, transparency, and integration of supply chain information. This enables smarter supply chain management and strengthens both operational efficiency and agility

Strategy: To raise suppliers' economic, environmental and social performance in sustainability

Implementation:

- (1) We have incorporated an ESG assessment framework into our supplier selection and retention processes to identify high-risk suppliers through risk evaluations and performance management. For suppliers that consistently fail to meet the company's sustainability management requirements or show insufficient improvement, we may reduce our procurement volume with them, or terminate the business relationship
- (2) Key ESG issues are addressed through targeted ESG guidance programs that aim to improve suppliers' sustainability management capabilities and overall supply chain sustainability performance

Strategy: To ensure that suppliers are using only responsibly sourced, conflict-free minerals in their products

Implementation: Suppliers are required to conduct extensive due diligence on critical minerals including origin tracing and mandatory information disclosure to prevent the sourcing of minerals from conflict zones, and to mitigate human rights risks across the supply chain

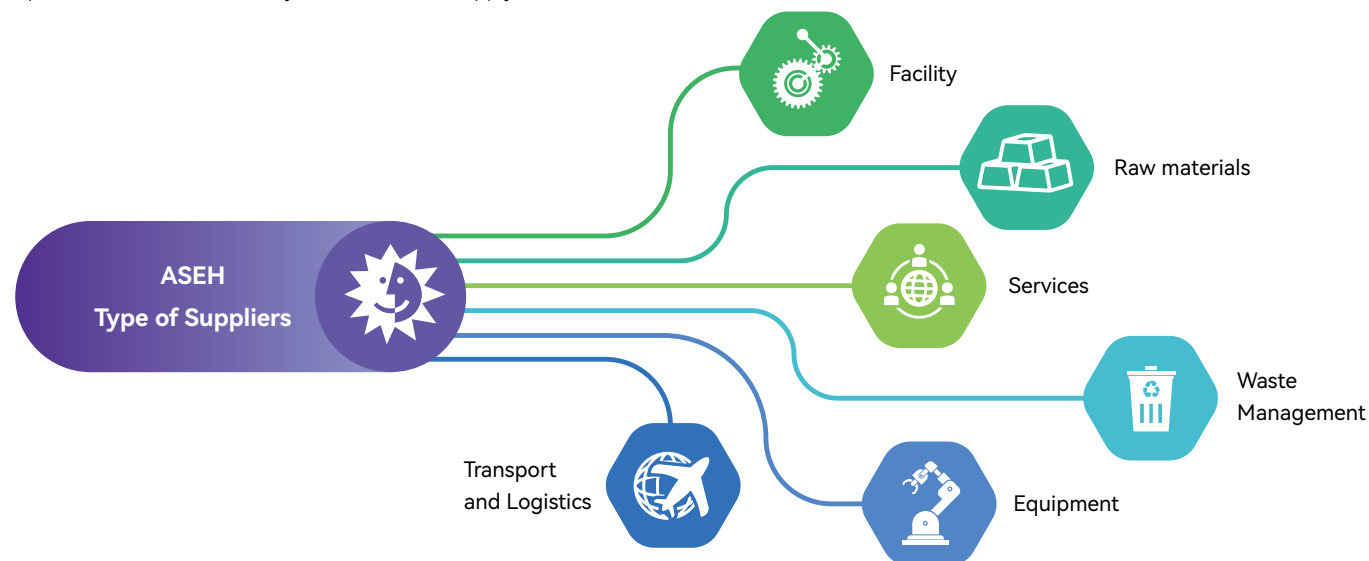
Strategy: To obtain the best quality products and services from suppliers

7.2 Supply Chain Overview

As a global semiconductor industry leader, we provide IC assembly (packaging), assembly, testing and materials (ATM), as well as electronic manufacturing services (EMS) in major locations across Taiwan, China, Japan, South Korea, Malaysia, Singapore, the Philippines, Vietnam, the United States, and Mexico. At ASEH, we are deeply committed to supporting our customers with a highly efficient level of service and world-class manufacturing model.

To help manage our diverse procurement needs, we categorize them into raw materials, equipment, plant engineering, waste disposal, transportation and logistics, and services. To align our supply chain with our sustainability goals, suppliers across all procurement categories must comply with the ASEH Supplier Code of Conduct and follow related risk assessment and management framework.

Among our supply base, suppliers with the most critical impact on daily operations and production activities primarily include raw material suppliers and equipment suppliers. Raw material suppliers are categorized into two main groups based on their attributes: direct material suppliers (suppliers of materials directly related to manufacturing) and indirect/ packaging material suppliers (suppliers of packaging materials or materials indirectly related to manufacturing). Based on their operational criticality, we have established a tiered management framework with corresponding requirements to enhance supply chain stability and resilience. To maximize the efficiency of management resources, we focus on raw material and equipment suppliers with long-term partnerships. Suppliers with annual procurement spend reaching a specified threshold and maintaining continuous transactions are designated as Tier-1 suppliers¹ for in-depth evaluation and management. Furthermore, to mitigate potential supply chain risks, Tier-1 and non-Tier-1 suppliers that experience major incidents/violations, or are assessed to have potential negative ESG impacts, are identified as significant suppliers. Through enhanced coaching, risk tracking, and corrective action management, we systematically reduce operational and sustainability risks across the supply chain.



¹ Definition of a Tier-1 supplier: (1) Raw material supplier: Annual procurement spend of over US\$0.2 million with 2 consecutive years of business with ASEH. (2) Equipment supplier: Among the top 80% of annual procurement amount, and 2 consecutive years of active transactions with the company. In 2025, a total of 963 Tier-1 suppliers were identified



Significant Supplier (Tier-1 and non-Tier-1)¹

Significant Tier-1 Supplier

- (1) Top 85% of raw material and equipment procurement amount with 2 consecutive years of business with ASEH
- (2) Sole-source or irreplaceable
- (3) Records of major incidents or violations
- (4) Potential ESG risks
 - **Environmental:** hazardous substance management
 - **Social:** child labor, forced labor
 - **Governance:** corruption, bribery, supply disruptions

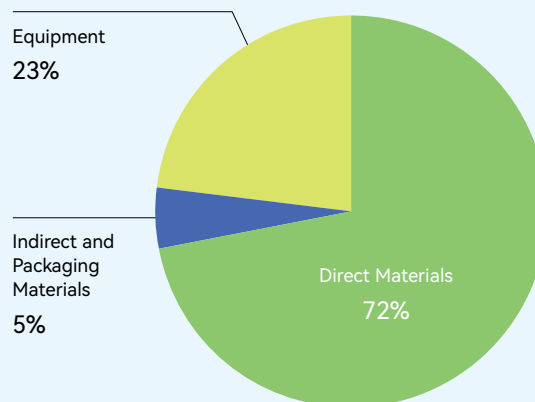


Significant non-Tier-1 Supplier

- (1) ATM: Raw material producers for top 5 suppliers of critical raw materials; EMS: Raw material producers for Tier-1 critical raw material suppliers
- (2) Records of major incidents or violations
- (3) Potential ESG risks
 - **Environmental:** hazardous substance management
 - **Social:** child labor, forced labor
 - **Governance:** corruption, bribery, supply disruptions

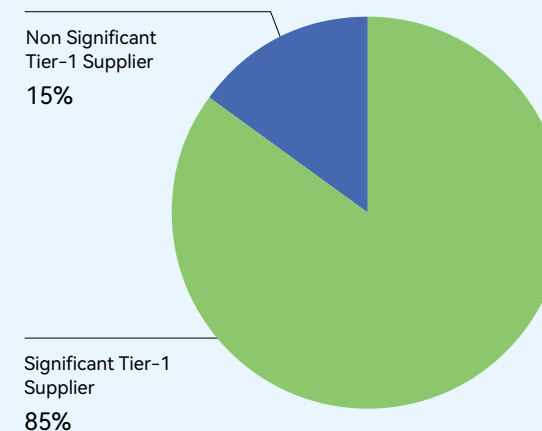
2025 Significant Tier-1 Supplier Category

(by Procurement Amount)



2025 Significant Tier-1 Supplier and Non Significant Tier-1 Supplier Distribution

(by Procurement Amount)



¹ In 2025, a total of 209 significant suppliers (181 significant Tier-1 suppliers and 28 significant non-Tier-1 suppliers)



Non Tier-1 Suppliers¹ Risk Management

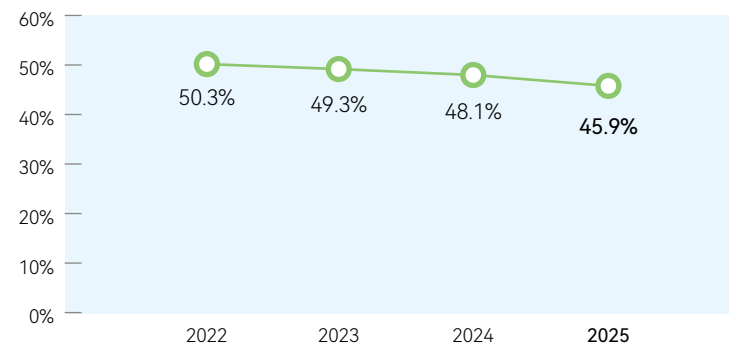
We have also expanded our sustainability risk management to non-Tier-1 suppliers to mitigate overall supply chain risks. In 2025, we collected information on more than 630 non-Tier-1 raw material suppliers (representing 46% of the total Tier 1 procurement value). We conduct preliminary risk assessments based on operating location and material category, as well as analyze their business relationships with Tier-1 suppliers, major incident records, and potential negative ESG impacts, to identify non-Tier-1 suppliers of concern. We will continue monitoring these suppliers and implement more proactive risk management measures where needed.

To further reduce potential supply chain risks, we have implemented sustainability risk management for non-Tier-1 suppliers through modular risk assessment questionnaires and audits.

Supporting Local Suppliers

In 2025, procurement from local suppliers² is accounted for approximately 45.9% of our total procurement amount while local procurement is account for 54% in main operation base, Taiwan. The close collaboration between ASEH and its local suppliers help to boost product quality and technological capabilities. Besides lowering carbon emissions and creating more job opportunities within the domestic market, local procurement also provides cost advantages and a shorter cycle time. Overall, a robust local procurement strategy contributes to the advancement of a highly efficient and competitive semiconductor industry chain.

Local Purchasing Spends (%)



¹ A total of 636 non-Tier-1 suppliers in 2025

² Local procurement refers to the practice of procuring products and/or services from supplier companies who are registered in the same country as that of ASEH's manufacturing sites. For example: a company, with registered offices in Taiwan, supplying products or services to our Taiwan facilities is considered local procurement

7.3 Enhancing Supply Chain Resilience

We believe that proactive support for our supplier ESG capacity building is fundamental to the long-term resilience and sustainability of our supply chain. To this end, we have established a multi-layered supplier development plan that provides our partners with the knowledge, resources and tools they need to progress. Key initiatives include annual sustainability forums, capacity-building projects, thematic ESG workshops and structured training programs.

Promoting a Low-Carbon Supply Chain

Promoting supply chain carbon data transparency and completeness, and implementing carbon reduction actions jointly across our supply chain are key priorities in our journey toward net zero. In support of our decarbonization goals, we are actively working with our supply chain partners to advance a low-carbon supply chain through five key approaches: establishing low-carbon strategies, enhancing carbon information, driving low-carbon supply chain transition, adopting low-carbon transportation solutions, and building a low-carbon supply chain.

Key Approaches to a Low-Carbon Supply Chain

Establishing Low-Carbon Strategies 	Enhancing Carbon Information 	Driving Low-Carbon Supply Chain Transition 	Adopting Low-Carbon Transportation Solutions 	Building a Low-Carbon Supply Chain 
- Establish a low-carbon supplier selection and retention management framework - Analyze carbon emission hotspots in the supply chain and set carbon reduction targets	- Build a supply chain carbon information platform - Improve suppliers' carbon data transparency and encourage third-party certification - Encourage participation in the CDP Supply Chain Program	- Promote the use of low-carbon materials - Adopt low-energy/high-efficiency machines and equipment - Promote renewable energy adoption and joint procurement programs	Encourage the adoption of low-carbon vehicles and fuels	Enhance carbon management awareness and encourage carbon reduction actions among non-Tier-1 suppliers

Establishing Low-Carbon Strategies

Suppliers' carbon emissions performance is incorporated into our supplier evaluation framework, covering both new supplier selection and the continued engagement of current suppliers. Carbon reduction targets are also established to drive continuous improvement among suppliers. We have also developed a tiered-management approach whereby suppliers accounting for a significant share of our procurement spends, as well as those with high carbon emissions, are required to formulate short- and medium-term carbon reduction targets supported by specific action plans.

Enhancing Carbon Information

By analyzing emissions hotspots across our supply chain, we have identified key ATM and EMS suppliers for targeted decarbonization engagement, including suppliers of carbon-intensive raw materials and energy-intensive equipment, and those accounting for significant procurement spend. For these groups, we have set more stringent emissions reduction requirements and management targets.

By 2030, designated suppliers (particularly raw materials and equipment suppliers) are required to obtain third-party verification of their GHG inventories in accordance with the ISO 14064-1 or equivalent verification schemes, and raw material supplier are required to obtain third-party verification of their product carbon footprints in accordance with the ISO 14067 by 2035. These requirements increase the transparency and credibility of carbon data across our supply chain. As of 2025, 48 suppliers had obtained third-party verification of their GHG inventories in accordance with ISO 14064-1 or an equivalent verification scheme, while 17 suppliers had obtained third-party verification of their product carbon footprints in accordance with ISO 14067.

In 2025, we expanded our supplier engagement through the CDP Supply Chain program, inviting 108 raw material and equipment suppliers to participate for the first time. Through the program, we aim to strengthen suppliers' carbon management capabilities, particularly in identifying and managing climate-related risks and opportunities, setting emissions reduction targets and implementing targeted improvement measures. The program achieved an 84% response rate, with 61% of the respondents receiving a CDP rating of B or higher. In addition, questionnaire results revealed that 85% of participants had completed GHG inventories and were undergoing third-party verification, 45% had SBTi-validated targets or planned to set SBTs, and 70% had begun using renewable energy. To further strengthen climate risk management across our supply chain, we have established a CDP-based framework that uses questionnaire analysis, feedback and recommendations to help improve the quality of suppliers' carbon disclosures, strengthen climate governance, and support their alignment with internationally recognized emissions reduction targets. We will continue to collaborate with suppliers to translate these efforts into measurable progress to build a decarbonized supply chain.

Since 2022, we have been providing resources and engaging external consultants to help our suppliers develop GHG and carbon footprint management frameworks that comply with international standards and regulations. We are also helping suppliers implement management procedures aligned with ISO 14064 and ISO 14067 standards, strengthen the collection, management and verification of carbon data, and obtain third-party verification through onsite and online technical assistance. As of 2025, we have assisted 37 raw material and equipment suppliers in obtaining external third-party certification. These initiatives allow us to collaborate with suppliers to identify major carbon emission hotspots in their operational processes and develop emission reduction plans together, deepening supply chain engagement and collectively improving carbon management capabilities. Suppliers who have successfully obtained GHG and product carbon footprint verification are duly recognized at our annual supplier conference. At ASEH, we create meaningful platforms to facilitate experience sharing and peer learning among suppliers, encouraging them to integrate carbon management into their operational strategies and broadening carbon management practices across the industry.



2025 Best Supplier Award Ceremony –Recognizing Suppliers for Achieving Third-Party Carbon Inventory Verification



Driving Low-Carbon Supply Chain Transition

To support our net-zero goals, we are focused on reducing the impact of the supply chain on climate change by prioritizing the reduction of Scope 3 emissions. To that end, we have implementing targeted measures for different types of suppliers. For raw materials, besides improving raw material efficiency, we require suppliers to adopt low-carbon manufacturing processes and low-carbon materials, and increase the use of recycled minerals. In addition, we have set a target for our key raw material suppliers to achieve a 20% reduction in GHG emissions by 2035. We are working closely with raw material and equipment suppliers to support innovation in material development and energy-efficiency in equipment technologies as part of our low-carbon transition strategy.

Raw material supply. In 2025, through our low-carbon project with tray suppliers, we successfully reduced our materials carbon emission factor by 22.2%, equivalent to an estimated reduction of 1,000 tons CO₂e of GHG emissions annually.

Equipment supply. In 2025, we launched an 'Energy-Saving Equipment Design and Development Project' targeting both next-generation and existing equipment types. The project team consists of inter-departmental members – procurement, engineering, sustainability, EHS and others, collaborating with suppliers to develop energy-saving designs and technologies. Altogether, low-energy and high-efficiency designs were developed for 22 assembly and testing equipment models. There were also 81 energy-saving measures adopted – for example, high-efficiency chillers using low GWP (global warming potential) refrigerants and implementing optimized energy-saving software. These are efforts toward achieving our goal of reducing power consumption per unit output by 20% by 2030.



Key Highlights: Low-Carbon Manufacturing and Energy Efficiency Improvements

To address global climate change and accelerate our net-zero goal, we actively collaborate with equipment suppliers to adopt low-carbon technologies and improve energy efficiency. We have successfully reduced energy consumption and GHG emissions through company-wide collaborations, technological innovation and equipment optimization, maximizing overall operational efficiency and our carbon reduction objectives.

Using Low-GWP Refrigerant to Reduce Fugitive Emissions from Manufacturing Processes

We work actively with our equipment suppliers to replace high-GWP refrigerant R23 used in chiller systems with low-GWP refrigerant R469A. This initiative has led to the reduction of the refrigerant's GWP by approximately 90.8%, with the possibility of reducing 3,200 tons CO₂e of annual GHG emissions without compromising cooling performance and process stability. Because this technique requires no significant changes to existing equipment architecture, we intend to gradually apply it to test equipment and other process equipment that utilizes cooling systems.

Optimizing Energy Conservation with Ionizing Bar Gas Supply to Improve Equipment Energy Efficiency

Working with suppliers, we optimized the gas supply control parameters of ionizing bars and introduced a production monitoring status to reduce air compression and equipment energy consumption. This method also minimizes wear and tear on critical components caused by excessive gas supply, extending equipment lifespan. As of 2025, we have saved a cumulative total of approximately 6 million kWh of electricity, reducing our annual GHG emissions by about 2,900 tons CO₂e.

Adopting Low-Carbon Transportation Solutions

Upstream and downstream transportation is a significant contributor to our Scope 3 emissions. We continuously optimize our procurement and logistics strategies through measures such as improving product and equipment delivery scheduling, replacing air freight with sea freight, and promoting local sourcing. In 2025, we launched a system to collect and track real time information on suppliers' low-carbon transportation status, carbon targets and implementation plans, and regularly review their progress and achievements. We have also set a land transportation target for suppliers – by 2030, 50% of the products supplied to ASEH must be transported using low-carbon vehicles or low-carbon fuels.

Sustainable Supply Chain Development Program

We have established a sustainable supply chain development plan that aims to keep suppliers abreast of global sustainability trends and strengthen their ESG management capabilities by integrating sustainability principles into their daily operations and management culture. The plan is carried out through a series of engagement and capacity-building programs that foster stronger supply chain partnerships, and strengthen agility to address environmental and sustainability challenges. Sustainability forums, sustainability education, ESG workshops, and systematic training programs are organized on an annual or regular basis, providing opportunities for suppliers to exchange and share resources, knowledge, and experiences.

Annual Sustainability Forum

In 2025, USI hosted its annual sustainability forum online. Suppliers were invited to join discussions on sustainability topics. Over 380 people participated in the event.

USI

This year, the forum covered topics ranging from sustainability management requirements, green products to responsible supply chains and carbon management. During the forum, suppliers received updates on the company's sustainability management requirements and practices, including green product management, conflict mineral policies and management approaches, and RBA requirements. Other sessions presented included the sharing of ESG practices, experiences and point of views, and a special topic discussion on "Carbon Management and the Path to Net Zero 2.0".

Sustainable Capacity Building Program

Carbon Reduction and Water Conservation

Target:

Raw material supplier



Since 2021, ASE Kaohsiung has been driving a capacity building program with suppliers to drive GHG and water consumption toward a 3% reduction target. In 2025, a total of 32 suppliers participated in the program – setting reduction targets, developing improvement solutions and tracking progress, to improve their performance in environmental management.

In 2025, we recorded a cumulative reduction of 12,875 tons CO₂e or 3.41% in GHG emissions and a total reduction of 28,425 tons or 4.69% in water consumption, both of which exceeded the annual 3% reduction target.

In the same year, we further calibrated resources from experts in equipment, plant operations, energy management, and carbon management to organize online technology exchanges, site visits, training classes and other programs. We aim to continuously help our suppliers to identify carbon emission hotspots, analyze improvement opportunities, and recommend carbon reduction and water conservation measures.

Information Security Assessment and Management

Target:

Raw material and Equipment supplier

Digital transformation across the supply chain is driving a substantial increase in data exchange, while also heightening cybersecurity risks. To address these challenges, we are tightening our supplier information security assessment framework. We manage critical suppliers through the following steps – current status assessment, guidance and improvement, result validation and periodic survey. Questionnaires, written reviews, on-site visits and technical evaluations are used to help suppliers improve the maturity of their information security management. Our goal is to build a comprehensive information security framework that strengthens the ability of suppliers to protect themselves against cybersecurity risks while reducing overall supply chain risks, and increasing supply chain resilience.



ESG Workshops and Training

To promote a sustainable value chain and communicate our expectations on supplier ESG performance, we have established a series of communication and capacity building programs, including workshops and training classes, that are tailored for different types of suppliers according to the nature of their operations. It is also a platform for us to share sustainability knowledge and best practices with our partners and strengthen cooperation on sustainability issues to collectively enhance supply chain resilience, meet regulatory requirements, and address other potential risks.

Supplier ESG Academy	Number of total participants: nearly 3,000		
ASE – Kaohsiung Target: Raw material supplier, Equipment supplier	In 2025, we collaborated with the Kaohsiung City Net Zero Institute to launch a supplier sustainability empowerment program, in alignment with ASE Kaohsiung's 'Supplier ESG Sustainability Academy'. The program helped enable 28 suppliers and 74 green-collar workers to obtain ISO 14064, ISO 14067 and ISO 50001 certifications, improving their professional skills in GHG inventory, product carbon footprint, and energy management. ASE Kaohsiung has also developed an online ESG learning platform that offers different types of multimedia courses for suppliers to attend at their own pace and convenience. Instructors from different fields of studies were invited to co-design a six-session ESG course tailored to suppliers' varying levels of maturity. The course is available at three levels: foundational, intermediate, and advanced, and suppliers are required to complete at least 4 hours of lessons each year. The course outcome is measured through data analysis, and feedback from post-course questionnaires helps identify any additional training needs or gaps for us to calibrate the course content, or further training support for specific suppliers to improve their ESG capacity.		
Energy Conservation and Carbon Reduction Workshops	Number of total participants: 50		
ASE – Kaohsiung Target: Raw material supplier	We curate a series of workshops and forums covering topics on energy-saving technologies, carbon reduction strategies and solutions, case studies and best practices. These programs are aimed at boosting our suppliers' efforts in energy management and low-carbon transition. At these sessions, participants learn from experts and peer experiences. The information on the latest technologies and case studies enable suppliers to keep abreast of current trends in energy management and low-carbon transition.		
Sustainable Supply Chain Technology Exchange Forum	Number of total participants: 150		
ASE – Kaohsiung Target: Raw material supplier, Equipment supplier	The Sustainable Supply Chain Technology Exchange Forum is focused on key issues including energy conservation, energy efficiency and carbon emissions. It is designed as a platform for suppliers to share their experiences and exchange ideas on technologies and innovation in building carbon inventories, energy conservation and carbon reduction. The forum was also an opportunity for us to launch our Equipment Energy Management White Paper. This is a joint initiative to develop next-generation low-energy, and high-efficiency equipment with selected equipment suppliers. At ASEH, we are focused on supporting our suppliers to promote the application of energy-saving, carbon-reducing technologies and practices to accelerate the transition to a low-carbon, sustainable supply chain.		
Sustainability Training	Number of total participants: 10,800		
• ASE – Kaohsiung, Chungli, ASE Shanghai (Material), Wuxi, and Korea (Paju) • SPIL • USI Target: Raw material supplier, Facility, and Waste management supplier, Recruitment agency and Service provider	Governance and Management • Sustainable management • Responsible minerals and conflict minerals management	Environmental Management and Climate Actions • Conducting GHG inventories and building carbon management capabilities • Pollution control management and improvement measures • Waste management and resource recycling	Occupational Safety and Health and Risk Management • Promotional information on health and safety, food safety, and EHS policies • Fire safety management knowledge, fire emergency response, and fire drills • Hazardous chemicals management, site access regulations, and hazard identification

ASEH Supplier Sustainability Awards

The Supplier Sustainability Awards was launched in 2017 to recognize suppliers with outstanding ESG performance and to encourage the continuous strengthening of the supply chain in sustainability. In 2020, we introduced a collaborative angle to our award program that is focused on two categories – low-carbon and circular economy. Suppliers are encouraged to forward practical proposals that are not only innovative, but also offer feasible solutions or improvements to pressing ESG topics related to the above two categories. These proposals include a collaborative element, allowing ASEH to work closely with suppliers to collectively accelerate low-carbon transition and a circular economy, enhancing the overall resilience of the supply chain.

The collaborative cases usually span between one to two years. A panel of judges comprising industry experts, government representatives and academic scholars select exemplary cases that can be adopted on a broader scale. The selection is based on an evaluation of the sustainability impact, level of technological innovation, supply chain impact, and engagement value. Selected cases receive funding support from the ASE Environmental Protection and Sustainability Foundation. Subsidies are further provided upon verification from third-party inspectors on the successful achievement of carbon reduction targets.

Three suppliers were presented the Supplier Sustainability Award in 2025 (the third edition of the award) – two from the Low-Carbon category and one from the Circular Economy category. In the next two years (2026–2027), we will be conducting third-party inspections at the 3 suppliers' facilities to track their progress as part of our continuous efforts in building a sustainable supply chain and close partnerships with our suppliers.



2025 Best Supplier Award Ceremony - Honoring Supplier Sustainability Awards Winners

Implementation Outcomes of The 2nd Supplier Sustainability Awards

ASEH Sustainable Strategies	Selected Suppliers	Collaboration Project	2023 to 2025 Achievements
Low Carbon	Hwa Shu Enterprise Co., Ltd	Adoption of an energy-efficient electric heating system	- Electricity savings: 2,856,248 kWh - Carbon emissions reduction: 1,211 tCO₂e
Circular Economy	Chiu Tze Chemical Co., Ltd.	Waste liquid recycling and reuse	- Waste liquid recycling and reuse: 229.41 tons - Waste liquid recovery and reuse rate: 90% - Reduction in plastic drum usage through circular packaging: 11,471 units

Expected Benefits of The 3rd Supplier Sustainability Award

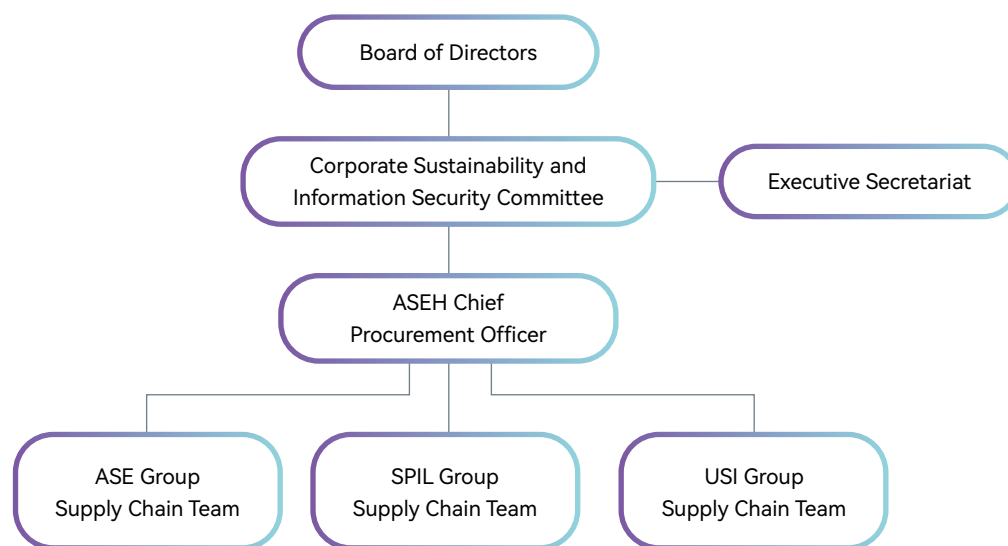
Sustainable Strategies	Selected Suppliers	Collaboration Project	Project Content	Expected Benefits
Low Carbon	Grand Process Technology Corporation	Adoption of a high-efficiency chilled water system	Effective energy conservation and emissions reduction through a systematic analysis of energy consumption hotspots and installation of energy-efficient water chillers	- Electricity savings: 17,520 kWh/year - Carbon emissions reduction: 33 tCO₂e /year
	Indium Corporation	Energy conservation project for cleaning processes	Developing low-temperature cleaning processes to effectively reduce energy consumption while maintaining quality and reliability	- Electricity savings: 157,680 kWh/year - Carbon emissions reduction: 1643.4 tCO₂e /year
Circular Economy	Poseidon Industry Corp., Ltd	Plastic recycling and reuse	Using AI in sorting and chemical recycling technologies to increase the recycling rate of household plastics	- Recycling volume of household plastics: 43.2 tons/year - Carbon emissions reduction: 30 tCO₂e /year



7.4 Supply Chain Management Framework

Supply Chain Management Organization

The supply chain plays an indispensable role in ASEH's corporate sustainability development. The ASEH board of directors is the highest decision making body of our supply chain management, and is responsible for endorsing key strategies and execution plans. To further our sustainability goals, the Corporate Sustainability and Information Security Committee was established to plan and supervise the company's sustainability management, submit progress and status reports to the board of directors, and establish the sustainability management policies and goals of the three subsidiaries. The Board of Directors formally approved the appointment of a Chief Procurement Officer (CPO). Mr. Andrew Tang, a board member, was elected to the post and is responsible for the development of group-wide sustainable supply chain strategies and overseeing the execution and performance of critical initiatives. He will also lead regular reviews of key sustainability targets and the corresponding implementation across the three major subsidiaries. Each subsidiary has its own Supply Chain Management Team tasked with driving action plans related to supply chain sustainability and advancing ASEH's mid- to long-term sustainability goals. The CPO and the subsidiary teams will jointly assess ESG-related supply chain issues and risks, providing necessary support, advocacy, and training to all sites as part of daily internal management.



Enhancing Sustainability in Procurement through Education and Training

To hone the skills of key personnel in managing a sustainable supply chain, we have curated systematic ESG training programs tailored to operational needs. The curriculum focuses on the company's annual supply chain management goals, key initiatives, and management strategies related to ESG. It also helps to reinforce sustainability principles into daily procurement practices and supply chain development initiatives.

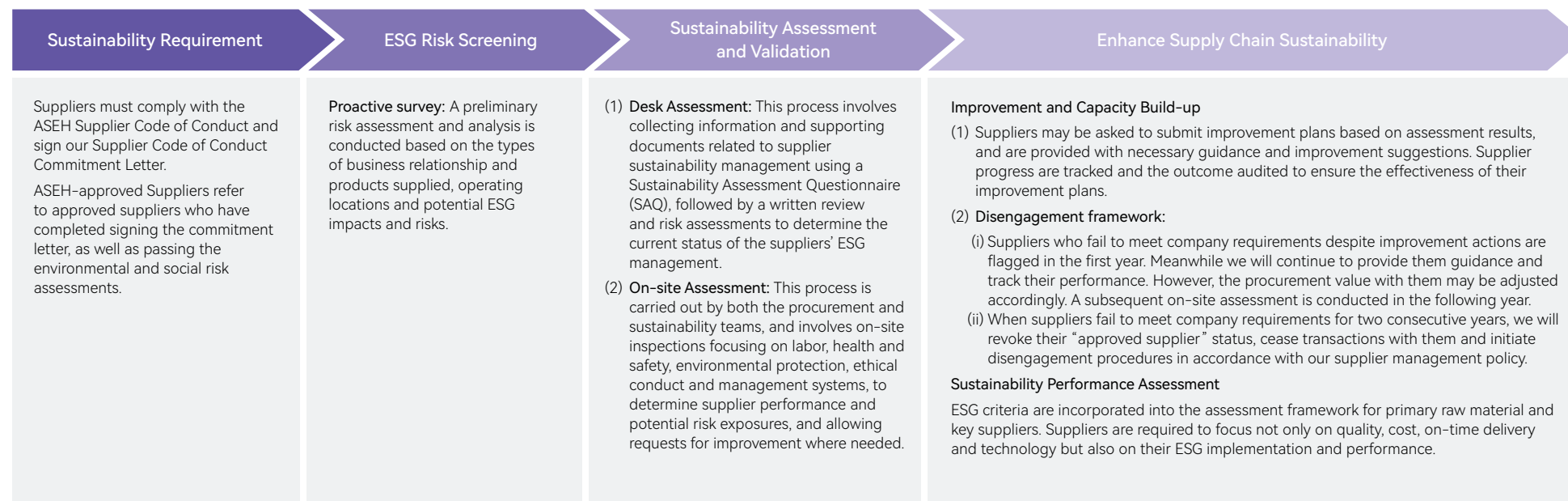
The 2025 curriculum covers key topics, including management strategies for a sustainable supply chain, risk management, net-zero transition and supplier engagement. The training specifics include:

- Managing a Sustainable Supply Chain – Organizational Framework, Roles and Responsibilities
- Managing a Sustainable Supply Chain – Framework, Strategies, and Performance
- ASEH's Net-Zero Transition – Supply Chain Engagement Strategy, and Mid/ Long- term goals
- Managing Supply Chain Information Security – Framework and Requirements
- A Practical Guide to Supplier Engagement and Analysis for CDP Disclosures

Continuous capacity building programs and knowledge exchange empower our procurement personnel to identify supply chain risks, engage more effectively with suppliers and advance sustainability initiatives across the supply chain.

Supply Chain Sustainability Management Process

As part of ASEH's purchasing and supply chain development policy and commitment, we have established a four-stage management process to ensure supplier compliance with the company's standards and requirements, and to continuously improve suppliers' sustainability performance. We have also developed plans for guiding and supporting the capacity building of our suppliers. A framework based on each supplier's sustainability performance was also established to help determine incentives, continued engagement or termination of a supplier relationship. We leverage results from our supplier evaluation where ESG is a major criterion, to guide improvements and corrective actions, deepen collaboration and strengthen supply chain management.



Sustainability Assessment

The ESG criteria account for 10% of the total assessment score of raw material and key suppliers, driving suppliers to strengthen their sustainability practices and ESG performance. Suppliers who deliver outstanding ESG performance are formally recognized at our annual supplier conference, and their work and achievements are highlighted at key events such as the annual sustainability forums to set positive examples and facilitate peer learning. Our procurement decisions are also guided by supplier ESG performance, with procurement volumes and/or opportunities given to leading achievers. Strong supplier performance is a meaningful benchmark to support and reinforce ESG commitment across our supplier base.

ESG Assessment Indicators

- Carbon Management: Greenhouse Gas Emission, Product Carbon Footprints, Carbon Reduction Target, Renewable Energy Target
- Environmental and Occupational Health Safety
- Responsible Minerals Management
- Penalty Record



7.5 Supply Chain Sustainability Management Effectiveness

Supplier ESG Risk Assessment

To identify and manage associated sustainability risks in the supply chain effectively, we have formulated a three-stage risk assessment process to identify suppliers with high ESG risk exposure. Identified suppliers will be audited and provided with appropriate support to control and mitigate risk exposures.

Phase I: Active Risk Assessment – Suppliers trading directly with ASEH	Phase II: Sustainability Assessment – Tier-1 Suppliers & Significant High-Risk Suppliers	Phase III: Supplier Sustainability Performance Improvement – Suppliers with Audit Findings
A preliminary supplier risk assessment is conducted based on ESG factors such as procurement value, type of business relationship, industry classification and risk impacts.	Desk Assessments are conducted for all Tier-1 suppliers based on supplier location, product-specific risks and procurement value. On-site assessments will then be conducted based on the desk assessment results. ● Desk Assessment: This involves issuing SAQs to Tier-1 suppliers and requesting relevant supporting documentation. ● On-site Assessment: This involves analyzing the desk assessment results to identify suppliers with potential risk exposures and close business ties to ASEH. On-site sustainability assessment will then be conducted with guidance support for the supplier to be provided accordingly.	Improvements and guidance: This involves helping suppliers, either on-site or remotely, create improvement plans based on audit findings and implement those plans within a specified period.

Phase I: Active Risk Assessment – Suppliers trading directly with ASEH

We conduct a preliminary assessment of all direct suppliers based on the type of business relationship and their total procurement value. At the same time, we also consider the suppliers' industry category including raw materials, machinery and equipment, facility services and outsourced services, and their potential ESG impact and risk exposure.

Category	Assessment Methodology
Business Closeness	Conduct preliminary assessment by reviewing purchase amount and category of supplier (including material, facility, equipment supplier and service contractor)
Environment	(1) Major incidents or governmental, environmental, or social violation record
Social	(2) Potential negative impact (Environmental: hazardous substance management; Social: child labor, forced labor; Governance: corruption, bribery or supply disruption risk)
Governance	
Location/Country	Employ localized and high-risk regional controls at the supplier location. Identify risks according to geopolitics, regional conflicts and high-risk country factors
Sector-specific	Identify industry specific risks by designing different types of sustainability assessment questionnaires focusing on specific risk topics
Commodity-specific	Screen key materials containing hazardous substances by material properties

Phase II: Sustainability Assessment - Tier-1 Suppliers & Significant High-Risk Suppliers

To effectively determine supplier sustainability risks across our diverse and complex supplier base, we have tailored our Sustainability Assessment Questionnaires to the specific risks faced by our suppliers in different industry categories. Construction contractors, waste disposal contractors, and service providers are identified as significant contractors and service providers according to the procurement value and type of business relationship, and must complete a sustainability risk assessment annually.

Industry Classification and Risk Assessment Criteria

- **Raw Material and Equipment Suppliers:** Labor, Health and Safety, Environmental Protection, Sustainable Governance and Risk Management, and Supply Chain Management
- **Facility and Waste Management Suppliers:** Labor, Health and Safety, Environmental Protection, Ethics, and Sustainable Management System
- **Service Providers:** Labor, Health and safety, Ethics, and Sustainable Management System



Governance and Economic

- Flexibility, Quality, Cost, Service and Technology
- Sustainability Management Policies and Organization
- Risk Management
- Business Ethics
- Information Security
- Conflict Minerals Management
- Supply Chain Management

Environment



- Environmental Management System
- Renewable Energy Management
- Carbon Management and Reduction Strategy
- Water Management
- Waste Management
- Biodiversity
- Plastic Management

Sustainability Risk Assessment Factors

Social



- Occupational Health and Safety
- Management System
- Emergency Preparedness
- Labor Rights
- Labor Management System
- Human Rights
- Social Involvement

Desk Assessment

Sustainability Assessment Questionnaires are conducted for all of our Tier-1 suppliers¹. Suppliers are required to conduct self-assessments according to the questionnaire and to substantiate the responses with supporting documents. For efficiency and to elicit better quality responses, we have adopted an e-questionnaire platform, and created a database for analyzing and sharing supplier sustainability information among our subsidiaries. The e-platform is also used to manage and track progress on a regular basis. We continuously review and calibrate the questionnaires to ensure that the content is aligned with international sustainability trends and regulatory requirements. In 2025, a total of 820 or 85.2% of Tier-1 suppliers have completed the Sustainability Assessment Questionnaire. Among them, 24 Tier-1 suppliers² with high ESG risk exposures were identified.

2025 Supplier Sustainability Risks

Category	Risk Gap Description	
Governance and Economic	Risk and Business Continuity Management	Procedures to identify operations-related regulatory risks have not been established
	Personal Data and Privacy Management	Procedures to manage and control privacy and data risks have not been established
	Information Security Management	Procedures to manage information security policies and the protection of confidential information have not been established
		Internal/external cybersecurity audits and employee cybersecurity drills have not been conducted
	Supplier Sustainability Management	Supply chain sustainability risk management process has not been established
		Framework for supply chain sustainability audits and corrective action plans have not been established
Environment	Climate Change and Carbon Management	Procedures and measures to assess, mitigate, and adapt to climate change risks have not been established
		GHG inventory framework and GHG reduction targets have not been established
	Waste Management	Waste reduction targets and waste recycling framework have not been established
Social	Occupational Health and Safety	Processes to assess occupational health and safety risks of employees associated with operations have not been established
	Human Rights Management	Formal human rights commitment, or management policies have not been established
	Labor Rights	Procedures to assess labor-related risks and impacts have not been established

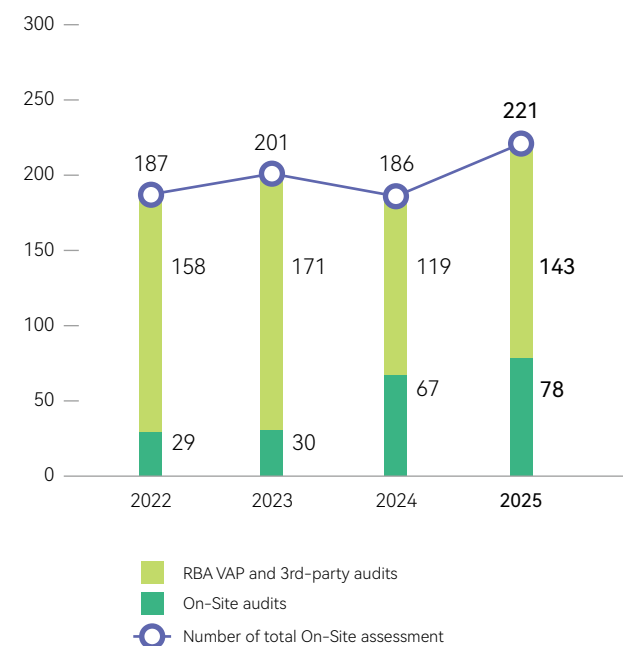
¹ In 2025, among 963 Tier-1 suppliers, 940 had completed desk assessments

² Among Tier-1 suppliers with high ESG risk potential, there are 24 Tier-1 significant high-risk suppliers and 0 non Tier-1 significant high-risk suppliers

On-Site Assessment

Based on the results of our Sustainability Assessment Questionnaires, we identify suppliers with potential ESG risks and close business ties to ASEH. These suppliers are subject to on-site audits and follow-up support to verify their risk exposure and drive continuous risk mitigation. In 2025, we conducted on-site sustainability assessment for a total of 221 Tier-1 suppliers, through second-party on-site audit and RBA VAP (third-party or industry-initiative audits). In addition to on-site assessment, we implemented remote online audits based on supplier business sectors, geographic locations and other risk factors. For suppliers where on-site visits were not feasible, we evaluated and managed sustainability risks through document reviews, management system evaluations and evidence verification. In 2025, a total of 97 remote online audits were completed.

Number of Supplier Sustainability On-Site Assessment

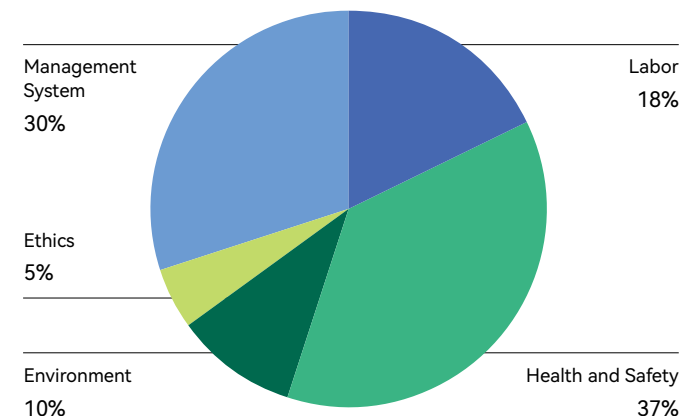


Phase III: Supplier Sustainability Performance Improvement – Suppliers with Audit Findings¹

We explain audit findings in detail to our suppliers, and provide them with industry performance benchmarks on the areas where gaps were identified. Suppliers are required to present improvement plans for those gaps identified, and are provided with resources to support their plans. Improvement plans are agreed upon with suppliers before implementation, and reviewed during the subsequent audit to verify that all identified deficiencies have been addressed. Suppliers who fail to meet requirements despite improvement actions are flagged in the first year. Meanwhile, we will continue to provide them guidance and track their performance. However, the procurement value with them may be adjusted accordingly. A subsequent on-site audit is conducted in the following year. When suppliers fail to meet company requirements for two consecutive years, we will revoke their “approved supplier” status, cease transactions with them and initiate disengagement procedures in accordance with our supplier management policy.

In 2025, all 221 on-site- assessed Tier-1 suppliers 100% implemented and completed improvement actions within the specified period. No supplier contract was terminated because of non-compliance.

Supplier Sustainability Audit Findings by Category in 2025



Tier-1 Raw Material Supplier Audit Results and Corrective Actions in 2025

Category	RBA Code of Conduct	Major Findings	Improvement Actions
Labor	Wages and Benefits	Wages were deducted as a disciplinary measure	Amend employment policies to prohibit wage deductions as a disciplinary measure
	Working Hours	Working hours were in excess of 60 hours per week with employees not receiving one day off every 7 days	Establish an early warning system to regularly monitor employee working hours and prevent excessive overtime
Health and Safety	Occupational Health and Safety	- High-risk areas lack the necessary safety signs and warning notices - Operators working in hazardous areas do not consistently use personal protective equipment (PPE)	- Schedule routine inspections to ensure that compliant safety and warning signage is prominently displayed in high-risk areas - Strengthen PPE training and on-site inspections to ensure compliance with PPE requirements
	Emergency Preparedness	- No routine fire safety equipment inspection process is in place - Emergency exits and access to fire safety equipment were obstructed	Schedule routine inspections to ensure the proper working of fire safety equipment and emergency exits are unobstructed
Environment	Hazardous substances	No comprehensive system in place for tracking and documenting hazardous substances	Establish a comprehensive system to track and document the source, storage, use and disposal of hazardous substances
	Solid Waste	No comprehensive waste management system in place	Establish a comprehensive waste management and regular audit system
Ethics	Privacy	Personal data protection system was not effectively implemented or managed	Establish access controls for personal data, restrict data modification rights, and assign dedicated personnel to oversee data management
Management System	Legal and Customer Requirements	No comprehensive process in place to identify and periodically review applicable legal and regulatory requirements	Establish a process to identify applicable legal and regulatory requirements and designate a responsible function to monitor regulatory developments and verify compliance on an ongoing basis
	Risk Assessment and Risk Management	No comprehensive risk identification process in place	Establish a comprehensive process to identify and manage potential business continuity risks on an ongoing basis

¹ In 2025, our supplier corrective action target covered all 24 audited high-risk suppliers of concern (Tier-1 and non-Tier-1). All identified high-risk suppliers of concern achieved a 100% completion rate in implementing their corrective actions



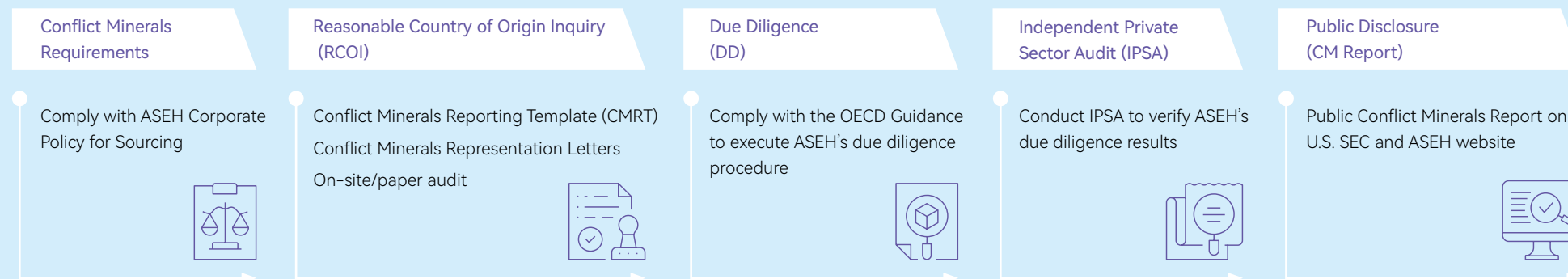
7.6 Responsible Minerals Compliance

To prevent the unintentional use of any conflict mineral such as tantalum, tin, tungsten and gold (3TG) from the Democratic Republic of the Congo and its neighboring countries, we have established the ASEH Corporate Policy for Sourcing Conflict Minerals, joined the Responsible Minerals Initiative (RMI)¹, and participated in the RMI Mineral Reporting Templates (MRT) Teams and Due Diligence (DD) Practices Team to resolve conflict minerals issues in the supply chain and support responsible sourcing. To communicate ASEH's conflict minerals management requirements, the ASEH Corporate Policy for Sourcing Conflict Minerals is posted on our company website, please visit: <https://www.aseglobal.com/ch/csr/responsible-procurement/conflict-minerals-compliance/>

Responsible Minerals Management

ASEH communicates conflict mineral policies to our suppliers through our website. The suppliers are required to comply with ASEH Corporate Policy for Sourcing Conflict Minerals and establish their own conflict minerals policies and to their own suppliers. We also require our suppliers to actively assess and validate their supply chain, and encourage them to source minerals from Smelters or Refiners (SoRs) that have received "conflict-free" designations by the Responsible Minerals Assurance Process (RMAP), or other independent third-party audit program.

Responsible Minerals Management Approach



Each year, we conduct a Reasonable Country of Origin Inquiry (RCOI) to identify and verify the sources of 3TG (tin, tungsten, tantalum and gold) minerals used in our manufacturing processes and products (packaging, material and EMS), and determine whether those minerals are sourced from conflict-affected or high-risk areas. In 2011, we began conducting annual due diligence on Smelters or Refiners (SoRs) that produce the 3TG minerals used in our manufacturing processes (packaging, materials and EMS), or products that are necessary to their functionality. We use the CMRT (conflict mineral reporting template) to identify mineral sources and smelter information across our supply chain.

Our RCOI process involves the following steps:

1. Collect sourcing information from suppliers using the CMRT to identify 3TG mineral countries of origin and relevant SoR information.
2. Request suppliers to sign a letter of commitment to ASEH's Conflict Minerals Policy and attest to the accuracy and integrity of the SoR information provided.

¹ ASE took the initiative to join the RMI in 2015 and has continued its participation as ASEH to this day



2025 Due Diligence Results

ASEH's due diligence framework was established in accordance with the guiding principles of the Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas ("the OECD Due Diligence Guidance"). Our due diligence procedure is designed to identify and assess the risks associated with our suppliers, address and mitigate any identified risks, and evaluate alternatives to minerals sourced from conflict-affected and high-risk areas. We have developed a conflict minerals audit checklist for suppliers in accordance with the OECD Due Diligence Guidance. We also conduct on-site and document-based audits to support suppliers in establishing management practices aligned with the OECD guidance.

In 2025, we completed due diligence on 467 suppliers, identifying 233 SoRs used by these suppliers. We have determined that 100% of our suppliers are compliant with the requirements of ASEH's conflict minerals policy. In 2018, the scope of our due diligence was expanded beyond 3TG minerals to include cobalt and mica. The list was further expanded in 2023 to include copper, iron, nickel, and aluminum. In addition, we disclose relevant SoR information according to customer requirements, ensuring supply chain transparency and enhancing our responsible mineral procurement and due diligence management.

Independent Private Sector Audit (IPSA) and Public Disclosure

We undertake an IPSA on our Conflict Minerals Report and DD procedure to ensure they are in compliance with the requirements set forth by the U.S. Securities and Exchange Commission (SEC). Each year, the Conflict Minerals Report is also disclosed publicly¹. Based on our RCOI analysis and DD measures in 2024, we reasonably believe that the identified SoRs used for all of our packaging and materials services products are DRC Conflict-Free. Given the large number of suppliers for our electronic manufacturing services, we developed a sampling program to select material suppliers for the purpose of identifying SoRs. We believe that our due diligence performed based on the sampling program is sufficient and appropriate to provide a reasonable basis for our determination. Therefore, we reasonably believe that such SoRs used for all of our electronic manufacturing services products are DRC Conflict-Free.

¹ For complete file of ASEH SEC Conflict Minerals Filing, please visit our website at <https://www.aseglobal.com/ch/csr/responsible-procurement/conflict-minerals-compliance/> or SEC's website: https://www.sec.gov/Archives/edgar/data/1122411/000095010326008008/dp246807_ex0101.htm



CORPORATE CITIZENSHIP

The community has played an important role supporting ASEH's growth. We therefore, have a responsibility to provide support and give back to the community in locations where we operate. An active participant in charitable activities, education programs and social work, ASEH's optimal allocation of resources deliver positive impacts that allow both ASEH and the community to prosper and grow.

As a leading enterprise in the global semiconductor industry, ASEH is fulfilling corporate citizenship by engaging with local communities, environmental NGOs, and stakeholders in the industry, government and academic sectors. The company seeks to establish mutually trusting long-term partnerships and invest in resources to promote overall social development and higher value creation. Externally, we are initiating sustainable development in core business areas to strengthen the value of our sustainable innovations that will result in employee cohesiveness, and higher stakeholder confidence.



2025 Key Performance



US\$ **15.19** million
Total Investment in Social
Engagement Programs



6,850,877
Total Beneficiaries of Social
Engagement Programs



29,172
Number of Trees Planted



53
Non-profit Organizations
Partnered



660
Interns



12,328
Volunteer Service Hours

SDGs	Business Actions	2025 Material Aspects	KPI	2025 Target	Status	2025 Performance	2026 Target	2035 Target
	Promote climate conscious behavior and build capacity for climate action	Social Involvement	Number of industry-academia collaboration projects on environmental technology	10	Not Achieved	8	10	Cumulative total exceeding 220 projects
			Number of schools with energy-saving LED light tubes installed	10	Achieved	22	10	Cumulative total exceeding 280 schools
			Number of trees planted ¹	25,000	Achieved	29,172	25,000	Cumulative total exceeding 616,000 trees
 	Implement programmes to support higher education and access to free, equitable, and inclusive primary and secondary education		Number of students attending semiconductor course	100	Achieved	432	100	Cumulative total exceeding 4,300 persons
			Number of disadvantaged students in the community attending after school program	100	Achieved	266	100	Cumulative total exceeding 3,400 persons
 	Building a conducive environment for sustainable development and economic growth through investments in R&D for technological advancements, and fostering cross-sector collaboration		Number of innovative industry-academia collaboration projects	30	Achieved	45	30	Cumulative total exceeding 820 projects
			Number of legislative initiatives for issues related to the semiconductor industry and sustainability	2	Achieved	4	2	Cumulative total exceeding 60 initiatives

¹ As our tree-planting projects encompass diverse sites with multifaceted land characteristics, we have adjusted our tree-planting target from "number of hectares" to "number of trees planted" starting this year so as to evaluate substantial outcomes more precisely. This adjustment also allows us to tailor our plans according to local conditions, enhancing long-term ecological restoration benefits

Corporate Social Involvement Focus, Benefits, and KPIs

Focus	SDGs Alignment	Business Drivers	Business Benefits & KPIs	Social/Environmental Benefits & KPIs	Impacts
Environmental Conservation		ASE is raising awareness in climate change mitigation and adaptation, impact reduction and early warnings through education, and intensifying R&D in environmental technologies and improvements in production efficiency to reduce environmental impacts. The primary factors driving the company's core operations are: - Increasing production efficiency; changing volatile organic compound treatment methods; reducing treatment costs; ensuring competitive pricing - Promotion of green products and services and implementation of community environmental education programs to encourage green consumer behavior and improve climate literacy	Improvements to environmental technology R&D and production efficiency in 2025: 8 research projects on environmental technology in collaboration with academic, research institutes and suppliers - Our research on technologies to treat low-copper sludge helps enable a copper ion recovery efficiency of up to over 40%, reducing our waste treatment costs and promoting waste resource utilization and a circular economy - Our environmental impact assessment on the incineration of plastic-derived SRF (Solid Recovered Fuel) has helped to reduce waste disposal volume and partially substitute fossil fuels, enhancing corporate carbon reduction and energy efficiency - Through our research, hydrogen generated from silicon sludge after purification has resulted in a significant increase of hydrogen concentration from the original 9.8% to 22.6%, promoting waste reduction and green energy creation 2015-2025 120 research projects on environmental technology in collaboration with academic, research institutes and suppliers	Reducing environmental impact, improving quality of life, and raising environmental awareness in 2025: 11,271 LED light tubes installed at 22 schools reduced energy use by approximately 243,454 kWh and carbon emissions by approximately 115 tCO₂e 29,172 new trees were planted, resulting in the sequestration of 41.32 tCO₂e - Organized 35 coastal and beach cleaning events with a total of 2,763 participants, resulting in the removal of 6 tons of garbage 4 ECOCO Recycling Ark stations were set up at Carrefour stores in communities neighboring our Kaohsiung and Taoyuan facilities, recovering a total of 34.5 metric tons of bottles and cans, and reducing carbon emissions by approximately 107.5 tCO₂e - Implemented 165 environmental education courses; 6,045 students participated; 7 promotional videos and training materials on environmental education were produced 2013-2025 - From 2014 to 2025, replacing and installing 185,310 energy-saving LED tube lights in 191 schools, saving approximately 24,285,827 kWh in electricity and reducing about 12,141 tCO₂e - From 2013 to 2025, a total of 361,868 new trees were planted, resulting in the sequestration of 4,564.91 tCO₂e in 2025, for a cumulative total carbon sequestration amount of 17,542.48 tCO₂e¹	Raising Environmental Awareness: Strengthening environmental awareness among employees, supply chain partners, and the broader public Adopting green production processes: Using recyclable materials and green production processes in the development of new products, and improving waste disposal methods to minimize impacts on the environment

¹ ASEH follows the 2006 IPCC Guidelines for National Greenhouse Gas Inventories to determine the carbon sequestration from afforestation



Focus	SDGs Alignment	Business Drivers	Business Benefits & KPIs	Social/Environmental Benefits & KPIs	Impacts
Industry-Academia Collaboration	 	The semiconductor industry is a high-tech industry that requires a large pool of talent in technological research and interdisciplinary R&D. We should leverage on the multiple professional and recruitment opportunities to attract talent and increase youth employability, by nurturing and equipping future employees with the relevant knowledge and professional skills to enhance the value of our human capital. The primary factors driving the company's core operations are: • Training potential talent (employees) for the future so as to enhance the value of the company's human capital • Developing next-generation semiconductor technologies and materials	Fostering semiconductor talents to promote technological innovation and development in the semiconductor industry in 2025: • 45 innovative industry-academia collaboration projects were conducted, covering research topics such as advanced packaging technologies, manufacturing process optimization, smart technologies, and information security • 432 students participated in the semiconductor courses 2015-2025 • Participated in 526 innovative industry-academia collaboration projects involving semiconductor assembly, advanced materials, manufacturing automation technologies, etc. • 3,585 students participated in the semiconductor courses	Talent development via cooperative education, internship, and technological collaborations in 2025: • Recruited 660 interns • 186 students participated in innovative industry-academia collaboration projects • Awarded scholarships to 269 students • Collaborated with over 105 schools 2015-2025 • Recruited 6,652 interns	• Promoting innovative semiconductor technology research and development: We continue to work with top universities to establish semiconductor-related curriculum and research centers, and promote collaborative projects on innovative technologies that will advance the semiconductor industry • Improving the employability of young persons: Enhancing the employability and competitiveness of young persons, cultivating relevant talent and strengthening the semiconductor industry talent pool
Community Engagement	 	ASEH is committed to bridge the economic, social and environmental development gaps between urban and rural areas in the communities where we operate. We are fostering stronger community bonds at each location through high levels of engagement in community development and caring for the disadvantaged. The primary factors driving the company's core operations are: • Ability to operate in a stable social environment • Enhanced corporate image and employee engagement	Improving the centripetal force to the company through employees' participation in public welfare activities in 2025: • 12,328 volunteer service hours • 4,182 volunteers 2015-2025 • 108,574 volunteer service hours • 32,899 volunteers	Corporate citizenship programs to improve mutual development with the local community in 2025: • Participated in afterschool program for 266 students from disadvantaged households • Collaborated with 53 charities • Provided financial aid for 13,070 students from disadvantaged households 2015-2025 • Participated in afterschool program for 2,482 students from disadvantaged households • Provided financial aid for 97,777 students from disadvantaged households	• Long-term care for the elderly: We have introduced an innovative concept of "Corporate Long-Term Care," establishing 4 elderly day care centers located near our Chungli, Taichung, Changhua, and Kaohsiung facilities, to better support the eldercare needs of our employees and the local communities • Improved learning and living environments for disadvantaged children: We are a long-term supporter of after-school care programs for disadvantaged students in remote areas. We continue to provide financial support and take active steps to improve their learning and living conditions, ensuring that they grow up happy and healthy



Focus	SDGs Alignment	Business Drivers	Business Benefits & KPIs	Social/Environmental Benefits & KPIs	Impacts
Public Advocacy	17 PARTNERSHIPS FOR THE GOALS 	Sustainable development goals are achieved through the sharing of knowledge, expertise, technologies and financial resources. To that end, ASEH is promoting global partnerships in sustainable development, exchanging knowledge, expertise and technology knowhow with stakeholders, and expanding its sphere of influence through active involvement in industry organizations. The primary factors driving the company's core operations are: • Developing and formulating the next generation semiconductor technology blueprint and standards with the industry supply chain • Co-developing policy white papers with industry associations to serve as references for the establishment of policies and regulatory standards	Driving innovation and development in semiconductor and electronic technologies and improving ASEH's leadership status in sustainable development 2025 • Collaborated with 47 external organizations in areas related to core business • Active member of SEMI, the leading global industry association representing the electronics and design supply chain - Chairmanship of the SEMI Board of Directors - Driving technology and industry through representation at key SEMI committees; Assembly and Testing, Flextech, Smart Manufacturing, MEMS and Sensors, Materials, Testing, Cybersecurity, Sustainable Manufacturing and Power & Compound Semiconductor 2015-2025 • Collaborated with 616 external organizations in areas related to core business	Initiating and driving impactful sustainability agendas to advance the semiconductor industry 2025 • Collaborated with 88 external organizations in sustainable development • Supporting 4 key initiatives on semiconductor and sustainability-related topics and regulatory policies: Policy recommendations on Section 232 of the U.S. Trade Expansion Act, policy recommendations on the TSIA Energy White Paper, 3DIC Advanced Packaging and Testing Manufacturing Alliance initiative, High-tech Industry Voluntary Energy-saving and Carbon Reduction initiative 2015-2025 • 42 sustainability and legislative initiatives	• Driving the development of the semiconductor industry: Setting industry standards for advanced packaging and associated technologies. Collaborating across the industry chain to promote the advancement of the industry • Developing a complete and sustainable semiconductor industry ecosystem: Partnering with various relevant organizations to promote initiatives for the sustainable development of the semiconductor industry, influencing government policy-making and corporate operations, and raising public awareness of sustainability issues





8.1 Social Involvement Overview

To achieve the common good for society, ASEH harnesses its power to stimulate positive social change, bringing about an increase in sustainable awareness and positive impacting behavioral change, skills development, and quality of life. Established as ASEH's highest level of organization for social involvement, the Corporate Sustainability and Information Security Committee (CSISC) is responsible for the planning, formulation, and implementation of social involvement policies and regulations, among which the "Public Affairs Engagement Policy"¹ is a set of guiding principles that provides clear direction for all subsidiaries in external public affairs and policy engagement as well as support to organizations with similar ideologies as ASEH. Accordingly, ASEH has also established a supervision mechanism to evaluate the project performance of such foundations and social organizations to ensure that the investment of support and resources results in an actual impact.

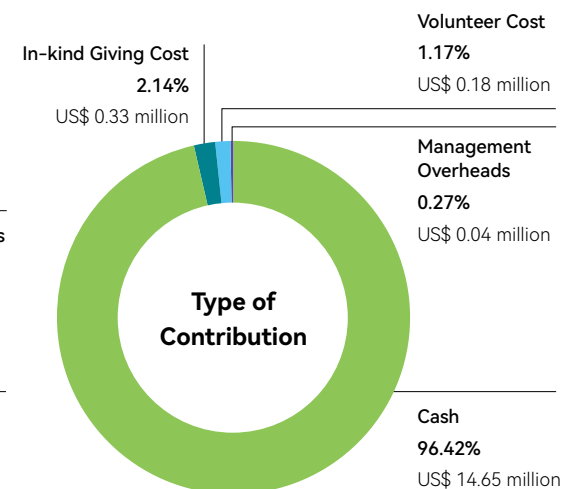
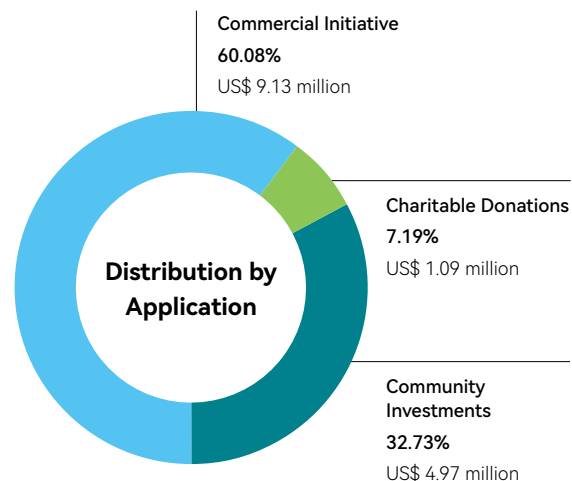
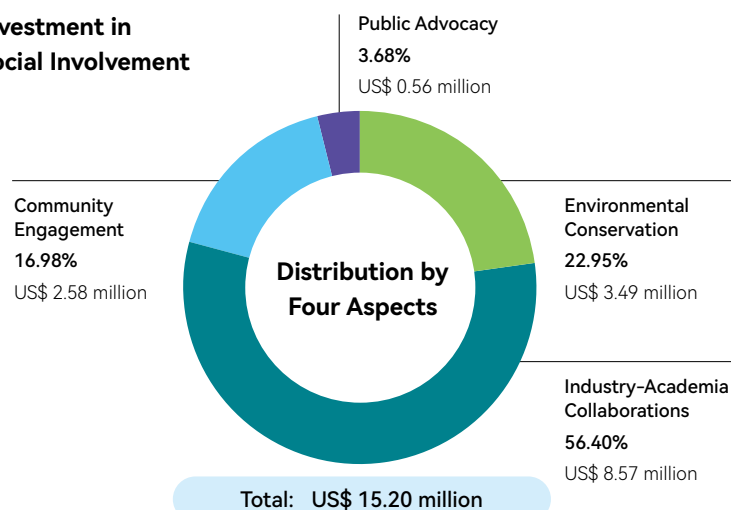
ASEH conducts annual reviews to evaluate its campaigns and performance based on four development strategies—environmental conservation, industry-academia collaboration, community engagement and public advocacy. The CSISC Social Involvement Taskforce is responsible for implementing social involvement policies at company facilities worldwide, evaluating the risks and opportunities, planning and organizing activities in public engagement. Each facility is responsible for the creation of local organization teams to plan and execute the programs in compliance with corporate policies and development goals.

ASEH adopts the LBG (London Benchmarking Group) framework and SROI (Social Return on Investment) model to measure the input, output and impact of social involvement activities, and conducts biannual performance reviews and reporting.

For ASEH's social engagement programs (conducted by the ASE Environmental Protection and Sustainability Foundation), we performed analyses of the social return on investment (SROI) and established a social investment performance evaluation system to optimize the evaluation of our social involvements and more effectively manage social engagement programs.

In 2025, we spent approximately US\$15.2 million on social involvement activities. The distribution ratio is similar to that in 2024. Industry-academia collaboration on education continues to account for the largest portion of our spending as we continue to focus on research and development of innovative technologies. The second largest portion of our investments was allocated to the conservation and protection of the environment. To that end, we recorded more than 12,300 hours of volunteer service performed by over 4,100 volunteers and provided a total of 168 hours of volunteer leave².

Investment in Social Involvement

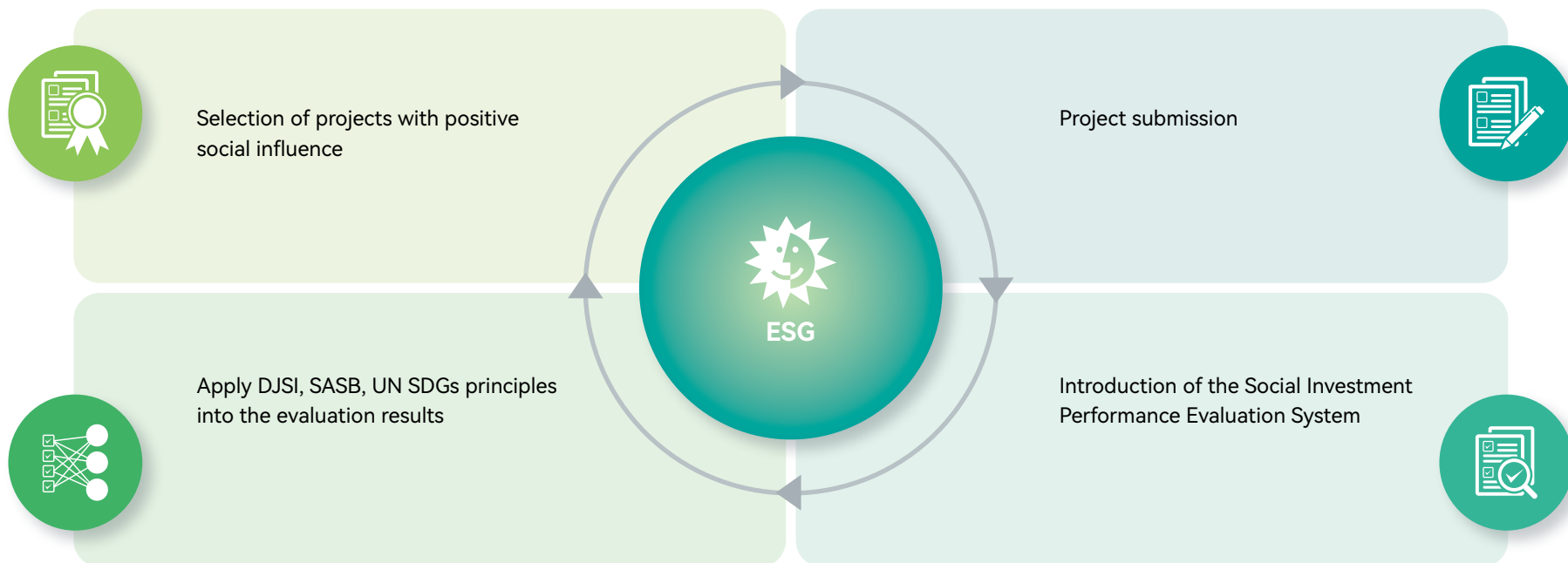


¹ ASEH Public Affairs Engagement Policy (https://www.aseglobal.com/en/pdf/aseh_public_affairs_policy.pdf)

² Our subsidiary, USI, has established the "Volunteer Management Regulations," providing a total of 168 hours of volunteer leave in 2025



The Social Investment Performance Evaluation System



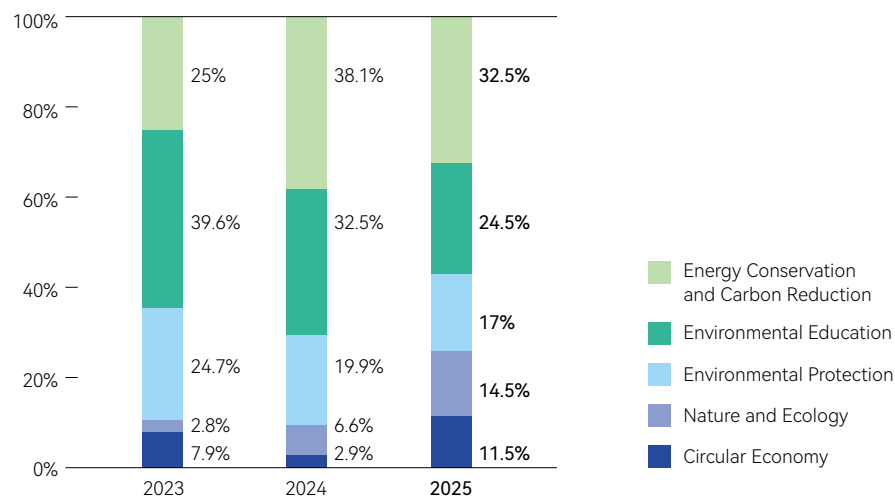
8.2 Environmental Conservation

To address the environmental impact caused by economic development and extreme weather, ASEH has designated the protection of the environment and public welfare as the cornerstones of our community engagement efforts. By bringing together employees, local residents, government agencies, non-profit organizations, suppliers, customers and stakeholders to promote environmental projects, we aim to mitigate negative impacts and bring about positive developments. We remain committed to our 30-year goal (initiated in 2014) of investing a total of NT\$3 billion towards environmental initiatives in Taiwan, whereby we will donate NT\$100 million or more per year.

In 2025, to optimize resource utilization and deepen environmental sustainability efforts, NT\$ 100 million was allocated to the ASE Environmental Protection and Sustainability Foundation (EPSF) for environmental projects focused on 5 key areas; energy conservation and carbon reduction, nature and ecology, environmental education, circular economy, and environmental protection. To date, a total of 43 projects are executed.

For more details on the projects, please visit our official website at: <https://www.aseepsfund.org.tw/>

Use of Funds in Environmental Conservation



2025 Accomplishments of ECF Programs

Programs	Major Projects
Energy Conservation and Carbon Reduction	- Reforestation Project - Campus LED installation projects - Green Supply Chain Guidance Project - Academic research projects on environment-related technologies - Taoyuan City Waste Collection and Transportation Carbon Reduction Project
Environmental Education	- Funding for master's theses and doctoral dissertations on environmental protection issues - Modern Technology Youth Environmental Protection and Sustainability Exploration Program - ASE Net-Zero Green Culture Festival - Dongguang Butterfly Garden Ecological Education Project - Taoyuan City Community and Campus Environmental Education Promotion Program - SPIL Education, Exploring Yunlin Project - Local Culture and Sustainability Walking Tour Project
Environmental Protection	- ASE guardians of the seas - Sustainable River Protection Initiative – Water Quality Purification and Monitoring of Huangqian Creek, Taoyuan City - ASE Environmental Volunteer Team - Taipei Veterans General Hospital Medical Sustainability Development Sponsorship and Cooperation Project - Sponsoring International Environmental Protection Expos: 'Global Corporate Sustainability Forum (GCSF)' and '4th Asia-Pacific Sustainability Expo'
Nature & Ecology	- Population Survey and Conservation Research for Endangered Wildlife Species in Taiwan: Yellow-Margined Box Turtle and Asian Yellow Pond Turtle - ASE Conservation and Restoration Project for Taiwan's Native and Western Honeybee - Huangqian Creek Ecological Diversity Restoration Planning Project - Water Environment Patrol Teams River Basin Adoption and Ecological Restoration Project
Circular Economy	- Supplier Sustainability Award - Automated Smart Recycling Station Project - ASE Teen Sustainable Innovation Competition - Sustainable Kaohsiung: Youth Entrepreneurship Challenge - MediaTek 'GenAI Stars / Digital Social Innovation' Competition – 'ASE Sustainable Inclusion Award' - The 6th KFA Kaohsiung Fashion Awards – ASE 'Sustainable Fashion Award'



Key Highlights - ASE Guardians of the Seas

The “ASE Guardians of the Seas” is a long-term marine conservation project established in 2022 by ASEH and the ASE Environmental Sustainability Foundation to safeguard marine biodiversity. Centered around the theme “Safeguarding Oceans, Sustaining Hope,” the scale of activities for the “ASE Ocean Day” on May 24, 2025 was expanded further and attracted nearly 2,000 participants comprising employees and their families from ASE Kaohsiung, ASE Chungli, SPIL, and USI, as well as 33 supply chain partners and stakeholders. Synchronized beach cleanups, underwater cleanups, and wetland afforestation initiatives were carried out across ten locations from north to south, including Longdong Bay Ocean Park and Tamsui Shalun Beach in New Taipei, Xinwu Driftwood Park in Taoyuan, Da'an Coastal Red Pavilion and Songbo Fishing Port Xishi Sea Dike in Taichung, Qijin Beach and Qieding Wetland in Kaohsiung, Kenting in Pingtung, Green Island, and Aimen Beach in Penghu. At the end of the event, a total of 4.2 metric tons of waste was collected. The event serves to strengthen our stakeholders' environmental sustainability literacy, optimize influence across the value chain, and foster collaborative, mutually beneficial actions for marine protection alongside our suppliers and diverse partners.

In 2025, we partnered with four diving centers – Taiwan Dive, Water Player, Ocean Channel Diving, and hide.n.sea, to conduct monthly beach and underwater cleanups. Over the course of the year, 11 beach cleanups and 22 underwater cleanups were organized, removing approximately 1.7 metric tons of marine debris. Additionally, we trained 30 members for the “ASE Eco-Diving Team,” leveraging systematic, professional certification courses to equip employees and members of the public with safety- and environment-conscious marine cleanup expertise, successfully transforming sustainability enthusiasm into professional marine conservation capabilities.



Group photo of beach cleanups across Taiwan: Top row from left: ASE Kaohsiung, ASE Chungli, SPIL; Middle row from left: USI, ASEH & ASE Environmental Sustainability Foundation, Penghu County Government; Bottom row from left: Bank of Kaohsiung, Kenting Diving Volunteers, Longdong Bay Ocean Park Volunteers, Green Island Diving Volunteers



Key Highlights - Campus LED Installation Projects



Campus LED Installation Projects

The ASE Environmental Protection and Sustainability Foundation continued to promote campus LED light installation projects. By assisting elementary and junior high schools in rural areas and communities surrounding ASE facilities to replace fluorescent tubes and light bulbs with LED lights, the projects help to protect the eyesight of schoolchildren. Since the project was first launched twelve years ago, we have installed 185,310 LED tube lights in 191 schools in the Taoyuan, Taichung, Changhua, Nantou and Kaohsiung areas. Over the years, the LED projects have helped schools to save 24,285,827 kWh of electricity and reduce 12,141 tCO₂e. LED lighting also helps to create a well-lit environment, in turn improving teaching quality and at the same time achieving energy conservation and carbon reduction.



	2022	2023	2024	2025
School	21	26	14	22
LED Lamps	27,360	25,000	12,778	11,271
Electricity saved annually (kWh)	590,976	540,000	276,005	243,454



Key Highlights - Empowering the Youth: Cultivating Sustainable Innovation Talent

ASEH hosted the second annual "ASE Teen Sustainable Innovation Competition" and the third annual sustainability innovation competition "Sustainable Kaohsiung: Youth Entrepreneurship Challenge." The competition provides teenagers and young entrepreneurs with a platform to receive training and develop their potential, empowering them to innovate sustainably and drive positive social impacts.

2025 ASE Teen Sustainable Innovation Competition

Target Audience: Senior High and Vocational High School Students

ASEH and the ASE Environmental Sustainability Foundation partnered with the Department of Education of Taipei City Government and the Affiliated Senior High School of National Taiwan Normal University to host the "2025 ASE Teen Sustainable Innovation Competition". The event attracted 118 students across 29 teams from 12 senior and vocational high schools in Taipei. These students underwent months of training, coaching, and evaluation. We provided a total prize pool of NT\$1 million alongside a one-year "mentorship-based" program to guide and support the winning teams. This included on-site test studies, feasibility assessments, and resource matching, assisting students to gradually implement their creative ideas and transform them into sustainable actions with social impact. The outcome of this year's competition demonstrated the vast potential of the youth generation in sustainable technology and innovative applications, with several teams delivering outstanding performances that earned them exclusive interviews with the Scientific American, a popular science magazine. The competition encourages students to center their proposals on real-world environmental and social issues, combining cross-disciplinary collaboration, research validation, and business model thinking to propose sustainable solutions that possess creativity, feasibility, and practical potential.

Sustainable Kaohsiung: Youth Entrepreneurship Challenge

Target Audience: Youth Startup Teams

We collaborated with the Youth Bureau of Kaohsiung City, the ASE Environmental Sustainability Foundation, and National Sun Yat-sen University to host the "Sustainable Kaohsiung: Youth Entrepreneurship Challenge," providing a total prize pool of more than NT\$2.1 million. The competition centered on themes such as "Net-Zero Carbon Emissions," "Artificial Intelligence (AI)," and "Sustainable Development". The youth entrepreneurship challenge aims to train and equip young talents with both sustainability and market competitiveness concepts through networking, lectures, and professional coaching.

Out of 157 youth startup teams registered to compete, 6 teams were finally selected after thorough reviews and presentation evaluations. 12 entrepreneurial thematic courses and 30 expert consultation sessions were carefully curated with resource support from industry mentors, investors, and the government. A total of 170 attendees attended the program that provided them with knowledge and tools to optimize business



Awards Ceremony and Final Evaluation of the "2025 ASE Teen Sustainable Innovation Competition".



Awards Ceremony and Youth Entrepreneurship Exchange of the "Sustainable Kaohsiung: Youth Entrepreneurship Challenge".

2025 ASE Teen Sustainable Innovation Competition Winner List

Award	Team Name	Project Profile
Champion	Zhongzheng High School "EcoSphereLab"	A smart interactive flooring system that integrates piezoelectric power generation technology, cloud-based ESG dashboards, and interactive brand mechanisms to transform daily walking behavior into quantifiable energy and sustainability data.
Second Place	The Affiliated Senior High School of NTNU "Aerotransit"	Utilizing micro wind turbines to harvest wind energy generated by MRT trains entering stations, achieving clean energy power generation, reducing carbon emissions, and enhancing the energy efficiency of urban transportation infrastructure.
Third Place	The Affiliated Senior High School of NTNU "Micro Transformation"	Combining black soldier fly fermentation technology with orchid cultivation applications to develop a natural botanical insect protection solution that prevents insect pests, reduces fertilizer usage, and extends flowering periods, thereby enhancing orchid growth quality and market value.

models and sustainability strategies, and advance their entrepreneurship journey. Concurrently, a capital-matching session facilitated in-depth discussions between the 6 winning teams and 4 investment institutions, expanding their fundraising and market opportunities. The winning teams were also invited to participate in large-scale exhibitions such as the "2025 Taiwan Smart Agriweek" and "2025 Meet Greater South," connecting them with industry resources and international markets.

We continue to join forces with external partners to broaden the youth sustainability impact. In 2025, we established the "ASE Sustainable Inclusion Award" as well as supported the Blue Sense Lab team in driving marine conservation innovation through AI and AR, both in alignment with MediaTek's 'Genius for Home' digital social innovation effort. We are also a key partner of the "KFA Kaohsiung Fashion Awards," organized by the Youth Bureau of Kaohsiung City. The annual event showcases the use of eco-friendly fabrics and sustainable design concepts from young designers.

8.3 Industry-Academia Collaborations

Continuous advancements in semiconductor technologies and the rapid expansion of AI applications are shaping the development of high tech talent across the semiconductor industry. At ASEH, we have a successful track record of industry-academia collaborations with colleges and universities on talent development including the design of industry-specific courses and academic programs, and internship opportunities. Students are equipped with an early understanding of industry needs and technology development roadmaps, strengthening their capabilities and providing practical experiences. Industry-academia collaborations drive the development of cross-domain hi-tech talents, fuel continuous industry growth and foster a sustainable and mutually prosperous talent ecosystem.

In 2025, we continued our collaborations with more than 100 schools across Taiwan, Mainland China, Singapore, South Korea, and Japan, contributing over US\$8.5 million to industry-academia collaboration. These efforts included 45 innovative industry-academia collaboration projects, internship opportunities for 660 students, scholarships awarded to 269 students, and semiconductor industry-academia courses attended by 432 students.

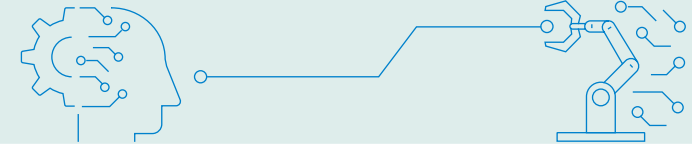
	2022	2023	2024	2025
Number of interns	410	502	686	660
Number of scholarship recipients	134	127	131	269
Number of students participating in the semiconductor courses	209	453	615	432
Number of innovative industry-academia collaboration projects	74	81	65	45
Total invested in industry-academia collaborations	US\$5.1 million	US\$7.5 million	US\$7 million	US\$8.5 million

2025 Accomplishments of Industry-Academia Collaboration Programs

Programs		- Cooperative education and internships - Academic research collaborations - Scholarships
Projects		- ASE Industry-Academia Career Development Project/ Employment Orientation Project - Semiconductor Assembly and Manufacturing Education Program - ASE Internship and Company Visits - Artificial Intelligence Colleges - NSYSU College of Semiconductor and Advanced Technology Research - University Corporate Mentorships - USI University - Semiconductor Assembly Technology Research Projects - Manufacturing Automation Research Projects - Advanced Semiconductor Materials R&D Projects
Stakeholders		- University Students - Academic Institutions and Research Institutes - Semiconductor Industry
Achievements		- Improving Career Prospects and Competitiveness of Students - Improving Academic R&D Capabilities - Cultivating Talented Personnel for the Semiconductor Industry



Key Highlights - Navigating AI Innovation and Local Empowerment: A Blueprint for Semiconductor Automation, Advanced Packaging, and Talent Development



ASE Kaohsiung is actively responding to the evolving needs and future trends of the semiconductor industry with a strong focus on industrial transformation and advanced packaging technologies. Since 2015, the company has embarked on automation research through industry-academia collaborations, with a total of 68 joint projects to date, successfully training and developing over 700 automation engineers and advancing smart manufacturing in the OSAT industry. In parallel, we have worked with universities on packaging technology research and development for 13 consecutive years, completing a total of 188 projects. We are also strategically investing in seed talent through programs such as semiconductor camps for high school students and advancing female talent in semiconductor engineering.

A Decade of Impact: Achievements in Automation Industry-Academia Collaboration

11 projects were initiated in 2025 in collaboration with the National Sun Yat-sen University, National Cheng Kung University, National Tsing Hua University, National Taiwan University of Science and Technology, and National Kaohsiung University of Science and Technology. The collaboration focused on integrating big data and artificial intelligence automation technologies to optimize production efficiency in smart manufacturing, sustainable development and cybersecurity. We are deeply committed to advancing smart factory technologies, and our partnerships with academic institutions will raise the industry standards for developing more hi-tech semiconductor manufacturing talent.



The 10th Annual ASE Automation Industry-Academia Collaboration Achievement Symposium



Summer Semiconductor IC Seminar Co-organized by ASE and Nanzih Senior High School

AI-Driven Manufacturing and Advanced Packaging Innovation: Key Outcomes of Semiconductor Technology Research

In 2025, we hosted the 13th Annual Packaging Technology Symposium in collaboration with the National Cheng Kung University, National Sun Yat-sen University, National Chung Cheng University, and National Kaohsiung University of Science and Technology. A total of 16 industry-academia collaborative research projects centered on the primary theme of "AI Smart Manufacturing and High-Efficiency Packaging Innovation" were presented. Notable outcomes included: Integrating AI simulation techniques with intelligent design. The construction of thermal dissipation models for mobile phone systems. The development of a high-throughput 60GHz AiP (Antenna-in-Package) test solution. Millimeter-wave packaging substrate antennas. Real-time optical measurement systems. The development of an intelligent automatic calibration system. At ASEH, we continue to focus our resources on smart manufacturing and enhancing the global competitiveness of our advanced packaging technologies for a smarter and more sustainable semiconductor future.

Nurturing Future Semiconductor Talent and Empowering the Rise of Women Tech Leaders

We partnered with the Education Bureau of Kaohsiung City and the Chang Yao Hong Ying Charitable Foundation to launch the "High School Faculty Empowerment and Student Development Program" across five schools – Nanzih Senior High School, Sanmin Senior High School, Kaohsiung Girls' Senior High School, Chung-Shan Senior High School, and Tsoying Senior High School. 6 semiconductor industry-related courses and camp activities were organized to introduce 189 students to the semiconductor manufacturing environment and help them explore careers in the industry. The program prioritized students from rural regions, disadvantaged students and specifically, female students. Besides advancing the development of women in tech, we are deeply committed to establishing a solid IC talent base in Southern Taiwan.



Key Highlights - University Corporate Mentorships and Practical Credit Courses

SPIL has been partnering with top universities as part of the company's commitment to sustainable development education. The "University Corporate Mentors" program offers diverse activities for students to gain insights into industry trends, explore career interests, and increase their drive and willingness to learn. For 12 consecutive years, SPIL has co-organized the University Corporate Mentors program with National Chung Hsing University, allowing students to better understand industry dynamics and practices, as well as enabling the company to discover talent potential. In addition, the company sets aside some prize money to encourage student participation and team collaborations. SPIL has pioneered a new career guidance model with the University Corporate Mentors program, an energetic and flexible learning and career guidance platform beyond the classroom, as well as an important channel for early talent recruitment. In 2025, a total of 567 students participated in the University Corporate Mentors program, accumulating 2,349 hours of participation. In addition to providing students with knowledge and opportunities in the OSAT industry, the program serves as a means for the industry to contribute to schools and society. SPIL has also collaborated with the National Chung Hsing University, Feng Chia University, National Chi Nan University, and National Changhua University of Education to offer practical credit courses, sending corporate mentors to schools to share their professional expertise. In 2025, a total of 148 students completed these courses. This mutually beneficial model fosters a positive industry-academia partnership cycle that boosts our market competitiveness as well as nurtures high quality industry talent.



University Corporate Mentorships



Key Highlights - USI Industry-Academia Collaborations and Internships

Employee education, training and transfer of skills rank highly at USI. To that end, the USI University was established in 2006 to provide free courses covering corporate experiences, management knowledge and the latest technology and industry trends. The USI University actively collaborates with industry and public associations, and universities and provides internally trained instructors to design the courses.

The USI University plays a vital role in preparing students for the workforce by offering a wide range of career readiness programs. These include training in comprehensive overviews of the semiconductor industry fundamentals, digital transformation practices in human resources, career planning, and sales negotiation skills. Through these initiatives, students gain valuable exposure to real-world environments and the opportunity to engage directly with industry professionals, strengthening their career development. In 2025, USI University shared a total of 28 courses, with a cumulative duration of 5,185 hours, contributing to the enhancement of youth employability.

USI's facilities worldwide design internship programs based on the specific R&D and manufacturing needs locally. Students are recruited from various universities or technical schools for on-site internships that include one-on-one mentorship and training to enable a smoother transition into the workplace upon graduation. To maximize the positive impact of internships, USI Shanghai has formalized a strategic agreement with the Shanghai University of Engineering Science to donate laboratory equipment and provide practical training for students in its production lines and R&D centers. Thematic lectures will also be organized and taught by the company's technical executives and senior engineers. Over the course of 2025, a total of 129 students participated in on-site internships. In addition to internship opportunities, USI's Taiwan facilities collaborate closely with the National Taiwan University on the development of RF desensitization models for smart handheld systems. In 2025, a total of 3,226 students benefited from the industry-academia internship cooperation, accumulating a total of 76,920 hours of participation.



USI University

8.4 Community Engagement

Fostering a close relationship with people and the community is integral to ASEH's corporate sustainability development. We are highly focused on Community Prosperity, Long-term Care, Child and Youth Protection and Cultural Development¹ to engage with the local communities² where we operate and to promote a more diverse and inclusive society. Over the years, we have continuously invested in community programs that provide long-term care for older adults, support disadvantaged groups, and empower children and youth, creating positive and lasting impacts within our communities. To facilitate our interaction with the community, we have also established a platform that stimulates communication between us, the local community and the general public.

ASEH's community welfare initiatives are executed through the ASE Charity Foundation, the ASE Cultural and Educational Foundation, and the Chang Yao Hong-Ying Social Welfare and Charity Foundation. The impacts of our efforts are further magnified through the addition of partner networks and various resources. In 2025, we contributed over US\$2.5 million for community development and implemented 183 philanthropic projects. We provided afterschool care for 266 students and financial assistance to 13,070 students from disadvantaged families, and collaborated with 53 charities. ASEH strives to construct a conducive learning and living environment for all, expanding our influence on society and creating an environment that thrives on coexistence and integration.

	2022	2023	2024	2025
Community Engagement	US\$2 million	US\$3.1 million	US\$2.1 million	US\$2.5 million
No. of disadvantaged students in the community attending after school program	263	222	485	266
No. of students from disadvantaged households receiving financial aid	9,281	9,393	12,791	13,070
No. of nonprofit organization partners	46	73	57	53

¹ 2025 Taiwan Cultural Development Support Project Summary (<https://www.aseglobal.com/en/pdf/taiwan-cultural-development-support-project-summary-en.pdf>)

² ASEH's facilities in Taiwan (Taipei City, Taoyuan City, Hsinchu County, Taichung City, Changhua County, Nantou County, and Kaohsiung City), U.S.A., China, South Korea, Japan, Malaysia, Singapore, Vietnam, Philippines, and Mexico are all actively involved in various levels of community engagements



Key Highlights - Community Co-prosperity: Elder Care Programs

Good Care Centers

Based on the company's integrated long-term care strategy, we have collaborated closely with the ASE Social Enterprise to design a care support system that aligns closely with employee work schedules and family support requirements. To that end, we have been establishing day care centers and home care services, as well as providing consultation services that cater specifically to the long-term care needs of our employees' family members. As a goodwill gesture, we have also extended our services to surrounding communities in support of the healthcare needs of the elderly. In 2025, 4 "Good Care Centers" were established in proximity to our Chungli, Taichung, Changhua, and Kaohsiung facilities. These centers have provided care services to a cumulative total of 104 seniors. A 5th day care center is expected to begin full operation in 2026. Our comprehensive care network aims to support our employees in balancing work and family responsibilities while also addressing the challenges of an aging society, reducing family care burdens, and building a more caring and resilient age-friendly community.



Good Care Centers



Ji-Xiang Happy Learning

Ji-Xiang Happy Learning

Since 2019, we have been collaborating with the Chang Yao Hong-Ying Social Welfare and Charity Foundation, and USR (university social responsibility) partners - Ming Chuan University and Wenzao Ursuline University of Languages to launch "Ji Xiang Happy Learning", a comprehensive health care curriculum for seniors in communities neighboring the ASE Kaohsiung, ASE Chungli and the USI Nantou facilities. In 2025, 12 courses were organized at each of the two locations, covering diverse themes including language, music, AI applications, health promotion, fraud prevention, podcast appreciation, and practical life skills. 78 seniors participated in these courses across the two locations. To date, we have served a cumulative total of over 450 seniors through these programs. We remain committed to helping the local communities create safe and friendly environments for learning and healthy aging.

Mobile Wellness for Seniors: Supporting Healthy Aging and Active Lifestyles

ASEH, the Chang Yao Hong-Ying Social Welfare and Charity Foundation, the Kaohsiung City Government, and the Kaohsiung YMCA collaborated to launch Taiwan's very first "Mobile Gym Van." Since 2024, the van has traveled extensively across Kaohsiung including remote rural areas accompanied by gym instructors. These instructors guide seniors in the local community site through a course of 10 systematic exercises, allowing seniors to conveniently access gym facilities under professional supervision. In 2025, we traveled to 30 community sites (including community activity centers, day care centers, temples and churches) across 11 administrative districts in Kaohsiung City, launching 300 courses and serving seniors - accumulating a total of 4,451 participant attendances. Our mobile wellness initiative is aimed at extending the convenience of health services to seniors, encouraging an active lifestyle with regular exercising and improving their physical and mental health for healthy aging.



Key Highlights – SPIL Story Castle: Opening New Horizons for Visually Impaired Children Through Audiobooks

Since 2022, the Volunteer Club of SPIL has been supporting the Hui-Ming School for the Blind in building its online library resources through the "SPIL Story Castle", an audiobook project. The project has since won the 2022 National Sustainable Development Award (Education Category). In 2025, a total of 20 audiobooks were produced. Over the past four years, there were more than 700 total volunteer participants, completing nearly 300 audiobooks. SPIL also recorded a cumulative total of 238 participant attendances with volunteer service hours exceeding 2,500 hours in braille book transposition and digitalization work.

The volunteer club also organized various immersive activities like the "Forest Adventure" five-senses experience and the "Extraordinary Professions" career exploration challenges. These interactive experiences assist visually impaired students in deepening their understanding of textual content and real-life scenarios, broadening their learning experiences and perceptual capabilities.

The transcription of text into voice has greatly assisted visually impaired children in enhancing their auditory comprehension and vocabulary learning while promoting the development of concentration and imagination. Along the way, employees' voluntary participation have strengthened empathy, awareness and engagement in public welfare. These efforts have resulted in a tighter connection between corporate entities, employee volunteers and society's beneficiaries, further amplifying the values of educational support and social inclusion.



SPIL Story Castle Volunteer Awards Ceremony



Key Highlights – Rural Outreach: Technology Education Program



Computer Classroom Course

The United Nations has reported that enhancing digital literacy reduces the risk of social marginalization and drives educational equity and social development in the digital age. To addressing the dearth of tech educational resources in remote areas, USI began investing in the establishment of digital learning environments and educational resources through its Rural Outreach: Technology Education Program.

Since 2018, several computer classrooms have been established in rural schools. The USI team have also helped to improve the classroom infrastructure and the digital resources for IT lessons. To date, we have assisted 7 schools – establishing a total of 10 computer classrooms and donating 397 computer equipment. The program also extends support to talent development and the training of teachers in digital technology, developing instructional videos and teaching materials, as well as designing interactive learning activities. Overall, the cumulative number of beneficiaries has reached 4,590 persons, expanding digital learning opportunities and promoting technological literacy development for rural schoolchildren.



8.5 Public Advocacy

Public Advocacy and Management Framework

As a leading global provider of semiconductor assembly and testing services, ASEH strives to be an active participant in both domestic and international non-profit organizations with links to the industry. Our goal is to advance the semiconductor industry through joint efforts with the international community. We are fully committed to promoting initiatives and work relevant to our core business focus and areas of sustainable development (environmental, social, and economic aspects). These include climate change, net zero emissions, corporate sustainability, industrial development, technological innovation, environmental engineering, human rights, and supply chain.

The ASEH Public Affairs Engagement policy acts as a guideline for the company's participation in society and the community. Dtuang Wang, Chief Administration Officer (CAO) of ASEH, leads the Social Involvement Task Force (reporting directly to the CEO), and is responsible for executing the company's public affair strategies and plans. The CAO provides a status report to the Corporate Sustainability and Information Security Committee (CSISC) annually. The CSISC is the highest level of management responsible for the strategy and supervision of the company's sustainability development, and is comprised of board directors and the head of corporate governance. The CSISC oversees the progress and execution of public affair plans, budget, results, ascertains the level of participation in lobbying and public advocacy, and provides regular reports to the board of directors. In 2025, ASEH contributed US\$0.56 million and was active in over 130 external organizations, allowing ASEH to share our value system with industry peers and supply chain partners, and extend a broader social impact.



Participation in Major Trade Associations in 2025

Association	Major Activities	Resources invested (US\$)
Semiconductor Equipment and Materials International (SEMI)	SEMI is a premier global industry association serving the semiconductor and electronics design and manufacturing supply chain. As an active member of SEMI, ASEH leverages our industry leadership to spearhead impactful agendas across key committees. We hold critical leadership roles including Chairman of the International Board of Directors, Chairman of the SEMI Foundation Board of Directors, Chair of the SEMI Taiwan Packaging and Testing Committee, and Honorary Vice Chair of the SEMI Taiwan Smart Manufacturing Committee. We also maintain active committee seats on the MEMS & SENSORS, Semiconductor Materials, Flexible Hybrid Electronics, Test, Semiconductor Cybersecurity, Sustainable Manufacturing, and Power & Compound Semiconductor Committees. Our strategic initiatives and key engagements in 2025 included: Section 232 of the Trade Expansion Act of 1962. In response to the national security investigation into imports of semiconductors and manufacturing equipment initiated by the U.S. Department of Commerce under Section 232 of the Trade Expansion Act of 1962, SEMI formally submitted a position paper on behalf of the global semiconductor industry, advocating for the deepening of like-minded partnerships to fortify global supply chain resilience and structural stability. 3DIC Advanced Manufacturing Alliance (3DICAMA). Co-chaired by TSMC and ASE, the 3DIC Advanced Manufacturing Alliance (3DICAMA) was established alongside 37 leading domestic and international enterprises to collectively drive cross-disciplinary collaboration and standardization, cultivating the world's most comprehensive 3DIC ecosystem. SEMICON Taiwan 2025. The landmark conference and exposition drew a record-breaking presence of approximately 1,200 domestic and international exhibitors across 4,100 booths, attracting over 100,000 industry professionals. ASE was invited to facilitate high-level technological exchanges, sharing cutting-edge insights at the Industry Masters Forum and the Heterogeneous Integration Summit.	129,000

Association	Major Activities	Resources invested (US\$)
Taiwan Semiconductor Industry Association (TSIA)	The TSIA (Taiwan Semiconductor Industry Association) is dedicated to fostering industry-wide consensus, promoting the healthy development of the semiconductor sector, and serving as a crucial bridge between the industry and public authorities. ASEH serves as a member, board director, and Chair of the Packaging and Testing Subcommittee under the Environmental, Safety, and Health (ESH) Committee. Our key advocacies and contributions in 2025 included: Publication of the "2025 TSIA Energy White Paper." To address the industry bottlenecks and systemic challenges emerging from Taiwan's energy transition, TSIA submitted the white paper with strategic policy recommendations to the government, focusing on three core pillars: enhancing power grid stability, strengthening low-carbon energy supply infrastructures, and reviewing regulatory limitations within current renewable energy policies. Declaration of the "2030 High-Tech Industry Voluntary Energy-Saving and Carbon Reduction Initiative." TSIA, in partnership with leading tech giants including TSMC, ASE, MediaTek, and SPIL, announced three key objectives to collectively solidify a roadmap toward concrete climate actions: mitigating Scope 1 process greenhouse gas emissions, comprehensively deploying advanced energy management systems to minimize Scope 2 electricity-related carbon footprints, and engaging value chain suppliers to curtail Scope 3 value chain emissions.	89,000
Responsible Business Alliance (RBA)	The RBA is a global organization for supply chain accountability, dedicated to advancing labor rights, environmental sustainability and ethical business conduct. Through its Code of Conduct, robust VAP audits, and capability-building frameworks, the RBA empowers members and suppliers to optimize their supply chain ESG performance, collaborating with governments, academia, non-profit organizations, and investors to co-create sustainable value. As a committed RBA member, ASEH completes the RBA Self-Assessment Questionnaire (SAQ) annually to rigorously identify and mitigate human rights, environmental, and ethical risks across its operational landscape. In 2025, the RBA introduced its specialized "Chemical Platform," a strategic tool designed to assist corporations in identifying, assessing, and managing chemical risks across globalized supply networks.	53,000
Institute of Electrical and Electronics Engineers (IEEE)	The IEEE stands as the world's largest technical professional organization dedicated to advancing technological innovation and excellence for the benefit of humanity. With a global network of over 530,000 members across 190 countries, its core expertise spans electrical engineering, electronics, and computer science. By publishing premier peer-reviewed journals, hosting international symposia, and drafting global technical standards, IEEE serves as a primary catalyst steering global technological evolution. As an active member of IEEE, we regularly contribute to knowledge sharing and technology exchanges on IEEE platforms. In 2025, IEEE launched its inaugural overseas "MOVE (Mobile Outreach Vehicle)" program in India. Powered by solar generation and cutting-edge telecommunication units, the vehicle provides emergency power and communication relief during natural disasters, while driving STEM education across local communities to nurture youth climate resilience and disaster preparedness.	32,000
WiFi Alliance (WFA)	The Wi-Fi Alliance is the authoritative entity guiding the evolution of global Wi-Fi technologies, tasked with establishing technical and trust standards, and constructing a corporate collaboration platform to eliminate adoption barriers, accelerate technology integration and overcome complex application challenges. As an alliance member, we forge close synergies with global industry peers to stay at the technological forefront in real time. We also contribute to various technical workgroups and practical collaborations to deepen collective industry impacts. In 2025, the alliance debuted the "Wi-Fi for Matter" certification, seamlessly integrating Wi-Fi CERTIFIED 6, WPA3 security protocols, and low-power connectivity architectures to ensure Wi-Fi devices comply with Matter standard requirements. This initiative optimizes the interoperability, reliability, and cybersecurity of smart home and IoT systems, enabling members to accelerate product development and market deployment while propelling the global IoT ecosystem forward.	25,000



Lobbying and Participation in Trade Associations on Climate Alignment

In the face of the challenges posed by climate change, ASEH fully supports the goals of the Paris Agreement and adheres to environmental policies and regulations in the countries where it operates, including Taiwan's *Climate Change Response Act*, the EU's *European Climate Law*, and Mainland China's *Action Plan for Reaching Peak Carbon Emissions by 2030*. These policies and regulations all align with the objectives of the Paris Agreement with Taiwan and the EU's commitment to achieving net-zero emissions by 2050, and Mainland China's aim to reach carbon neutrality by 2060. Each framework incorporates carbon pricing mechanisms, such as Taiwan's carbon fee system and the emissions trading systems (ETS) implemented in the EU and Mainland China. In addition, these policies prioritize the development of renewable energy, improvements in energy efficiency, the promotion of energy conservation and carbon reduction, and the adoption of climate adaptation strategies. In alignment with these frameworks, ASEH has developed a *Climate Change Response Strategy*¹, committing to sustainable manufacturing, enhanced energy efficiency, low-carbon transformation, strengthened climate resilience, and a just transition. This strategy allows us to work closely with our business partners and stakeholders in facilitating a low-carbon transition and fulfilling our collective responsibility to protect the global environment.

Internally, the company has established a robust action plan towards Net Zero which is further augmented by active involvement in external organizations or associations on climate change. We are also heavily involved in public advocacy to help policy makers understand our industry and to make recommendations in support of Taiwan's pathway to Net Zero.

We have established a “**Management System for Climate Lobbying Activities and Trade Associations**”² that covers the global sites of ASEH and the three major subsidiaries to ensure that our lobbying activities and participation in trade associations comply with our corporate policies on sustainability and climate change, and aligned with the goals of the Paris Agreement. For detailed information and the 2025 assessment results, please refer to our official website.

¹ ASEH Climate Change Response Policy (<https://www.aseglobal.com/en/pdf/climate-change-response-policy-en.pdf>)

² Management System for Climate Lobbying Activities and Trade Associations (<https://www.aseglobal.com/en/pdf/aseh-public-advocacy-en.pdf>)



APPENDIX

Environmental Data

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. Product Lifecycle Management

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

E. Environmental issues Training

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

F. Environmental Violations

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

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

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

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

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



G. Implementation of Climate-Related Information

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

Social Data

A. Global Workforce Structure by Nationality/Race

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

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

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

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

² The global workforce by race only includes ISE Labs employees



B. Foreign Employee

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

C. Employee Information ¹

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

D. Male/Female Employee (by Job Position)

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

¹ The employee information: Active Headcount as of December 31, 2025² Top Management Positions: Senior Manager to Senior Vice President

E. New Hire Employee

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

F. Turnover Rate

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

G. Full-time Employees in Non-executive Positions

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

H. Parental Leave

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

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

I. Employee Engagement Survey ¹

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

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

J. Training Hours and Training Spent

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

K. Human Capital Return on Investment ³

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

L. Non-employee Workers ⁴

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

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

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

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

⁴ Non-employee workers:

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

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

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

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

M. Workers¹ Occupational Health and Safety

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

N. Employee Absence Statistics

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

O. Social Involvement Key Performance

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

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

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

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

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

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

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



Supply Chain Data

A. Supplier Sustainability Assessment¹

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

B. Supplier ESG Capacity Building Programs

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

C. Non Tier-1 Raw Material Suppliers Risk Assessment

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

D. Conflict Minerals

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

E. Sustainable Raw Material

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

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

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

ASE Technology Holding Co., Ltd.

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

Responsibilities of Management

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

Auditors' Responsibilities

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

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

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

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

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

Inherent Limitations

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

Independence and Quality Control

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

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

Conclusion

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

Other Matters

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

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 21, 2026

GRI Content Index

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sustainability Accounting Standards Board

SEMICONDUCTORS (Applicable to ASE and SPIL Facilities)

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

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



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

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



Sustainability Indicators — SEMICONDUCTORS

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

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

TCFD Index

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

TNFD Index

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

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