ASE Technology Holding Co., Ltd.
Agreed-Upon Procedures Report
July 19, 2023
To: ASE Technology Holding Co., Ltd.

We were engaged by ASE Technology Holding Co., Ltd. ("the Company") to perform the agreed-upon procedures in accordance with Standards on Related Services 4400 “Engagements to Perform Agree-Upon Procedures (“the procedures”) Regarding Financial Information.” to assist the Company in verifying and inspecting the compliance of the Company or its subsidiaries with the requirements of “Code of Business Conduct and Ethics” The Code sets forth the standards that must guide the actions of all employees, officers, supervisors and directors (collectively “ASE Member”) of ASE Technology Holding Co., Ltd. and its subsidiaries, including joint venture (collectively “ASE”). Given that it is the Company making the final decision on adopting such procedures, I do not express an opinion on the sufficiency of the procedures.

The scope of work includes obtaining the Company’s “Code of Business Conduct and Ethics” (“the Code”), relevant internal policies and implementation records maintained by the Company or its subsidiaries ("the Group") to comply with the Code, and inspecting relevant internal policies, internal training materials and records, and the content of declaration to perform the procedures. The procedures performed and the relevant findings are as follows:

Procedure 1: Avoidance of conflicts of interest

a. Inspecting the internal policies, are there any relevant internal policies in place to request the ASE Member shall recuse himself or herself as soon as he/she is aware of the conflicts of interest?

b. Inspecting the internal policies, are there any relevant internal policies in place to request the ASE Member must fully disclose such conflict of interest to his or her manager prior to engaging in any business or related activity that may lead to a conflict of interest?

c. Inspecting the internal policies, are there any relevant internal policies in place to describe the examples of situations that may constitute a conflict of interest?

Findings:

a. The Group has established relevant internal policies to request the ASE Member shall recuse himself or herself as soon as he/she is aware of the conflicts of interest.

b. The Group has established relevant internal policies to request the ASE Member must fully disclose such conflict of interest to his or her manager prior to engaging in any business or related activity that may lead to a conflict of interest.

c. The Group has established relevant internal policies to describe the examples of situations that may constitute a conflict of interest.

Procedure 2: Anti-corruption

a. Inspecting the internal policies, are there any relevant internal policies in place to prohibit the ASE Member from providing, requesting, accepting or promising illegitimate interests, or any conduct of bribery, corruption, extortion or embezzlement?

b. Inspecting the internal policies, are there any relevant internal policies in place to request the ASE Member shall conform to the general practice of common business decorum when accepting any type of business reception or arranging any activities, and avoid accepting any gift of more than nominal value or entertainment unconnected with a business purpose or having excessive value?
c. Inspecting the internal policies, are there any relevant internal policies in place to prohibit the ASE Member from offering, authorizing, giving, or promising anything of value to a foreign official including any official or employee of a foreign government or public international organization, or any foreign political candidate, political party or party official, for the purpose of obtaining or retaining business or to secure an improper advantage?

Findings:

a. The Group has established relevant internal policies to prohibit the ASE Member from providing, requesting, accepting or promising illegitimate interests, or any conduct of bribery, corruption, extortion or embezzlement.

b. The Group has established relevant internal policies to request the ASE Member shall conform to the general practice of common business decorum when accepting any type of business reception or arranging any activities, and avoid accepting any gift of more than nominal value or entertainment unconnected with a business purpose or having excessive value.

c. The Group has established relevant internal policies to prohibit the ASE Member from offering, authorizing, giving, or promising anything of value to a foreign official including any official or employee of a foreign government or public international organization, or any foreign political candidate, political party or party official, for the purpose of obtaining or retaining business or to secure an improper advantage.

Procedure 3: Safeguarding company assets and minimizing incentives to pursue personal gain

a. Inspecting the internal policies, are there any relevant internal policies in place to request ASE Member to avoid any theft, negligence in care, or waste of the company assets which will impact ASE’s profitability directly or indirectly?

b. Inspecting the internal policies, are there any relevant internal policies in place to request ASE Member to avoid seeking an opportunity to pursue any gain of oneself or others, or obtaining any gain of oneself or others, by using company assets or information or taking advantage of their positions?

c. Inspecting the internal policies, are there any relevant internal policies in place to request ASE Member to avoid competing with ASE?

Findings:

a. The Group has established relevant internal policies to request ASE Member to avoid any theft, negligence in care, or waste of the company assets which will impact ASE’s profitability directly or indirectly.

b. The Group has established relevant internal policies to request ASE Member to avoid seeking an opportunity to pursue any gain of oneself or others, or obtaining any gain of oneself or others, by using company assets or information or taking advantage of their positions.

c. The Group has established relevant internal policies to request ASE Member to avoid competing with ASE.

Procedure 4: Avoidance of insider trading

a. Inspecting the internal policies, are there any relevant internal policies in place to request ASE Member shall not disclose or use any information which is not readily available to the public that an investor would consider important in deciding whether to buy or sell a company’s stock?
b. Inspecting the internal policies, are there any relevant internal policies in place to describe the examples of any information which is not readily available to the public?

Findings:

a. The Group has established relevant internal policies to request ASE Member shall not disclose or use any information which is not readily available to the public that an investor would consider important in deciding whether to buy or sell a company’s stock.

b. The Group has established relevant internal policies to describe the examples of any information which is not readily available to the public.

Procedure 5: Fair competition and antitrust

a. Inspecting the internal policies, are there any relevant internal policies in place to request ASE Member not to gain illegal benefits by unfair means or violate antitrust laws?

Findings:

a. The Group has established relevant internal policies to request ASE Member not to gain illegal benefits by unfair means or violate antitrust laws.

Procedure 6: Anti-money laundering and counter-terrorism financing

a. Inspecting the internal policies, are there any relevant internal policies in place to request ASE Member not to hide any illegally-gained proceeds or terrorism financing, or support transforming the foregoing into ostensibly legitimate money or other assets?

Findings:

a. The Group has established relevant internal policies to request ASE Member not to hide any illegally-gained proceeds or terrorism financing, or support transforming the foregoing into ostensibly legitimate money or other assets.

Procedure 7: Improper political or charity donations

a. Inspecting the internal policies, are there any relevant internal policies in place to request the ASE’s political or charity donation shall be contributed in accordance with relevant laws and regulations to ensure its reasonableness and legitimacy and to avoid surreptitiously engaging in bribery?

b. Inspecting the public disclosure information, were there any political or charity donation publicly disclosed in 2022?

Findings:

a. The Group has established relevant internal policies to request ASE’s political or charity donation shall be contributed in accordance with relevant laws and regulations to ensure its reasonableness and legitimacy and to avoid surreptitiously engaging in bribery.

b. The Group disclosed political or charity donation in 2022.

Procedure 8: Compliance of confidentiality
a. Inspecting the internal policies, are there any relevant internal policies in place to request the ASE Member must maintain the confidentiality of Confidential Information they obtain from or through ASE, its customers or suppliers, and refrain from disclosing or using Confidential Information for personal or third party interest?

Findings:

a. The Group has established relevant internal policies to request the ASE Member must maintain the confidentiality of Confidential Information they obtain from or through ASE, its customers or suppliers, and refrain from disclosing or using Confidential Information for personal or third party interest.

Procedure 9: Diversity and equal opportunity

a. Inspecting the internal policies, are there any relevant internal policies in place to request ASE to provide the conditions of employment without discrimination based on national origin, race, color, religion, gender, age or other characteristic protected under the law?

Findings:

a. The Group has established relevant internal policies to request ASE to provide the conditions of employment without discrimination based on national origin, race, color, religion, gender, age, or other characteristic protected under the law.

Procedure 10: Environment, safety and health

a. Inspecting the internal policies, are there any relevant internal policies in place to formulate environmental goal and provide the measures to achieve it?

b. Inspecting the internal policies, are there any relevant internal policies in place to formulate the goal of safety and health and provide the measures to achieve it?

Findings:

a. The Group has established relevant internal policies to formulate environmental goal and provide the measures to achieve it.

b. The Group has established relevant internal policies to formulate the goal of safety and health and provide the measures to achieve it.

Procedure 11: Whistleblowing

a. Inspecting the internal policies, are there any relevant internal policies in place to formulate whistleblowing procedures, including the unit or personnel in charge of the investigation?

b. Inspecting the internal policies, are there any relevant internal policies in place to protect and keep confidential for the identity of the person reporting violation of the Code and what he/she reported?

c. Inspecting the internal policies, are there any relevant internal policies in place to prohibit the retribution or retaliation against the whistleblower?

d. Inspecting the internal policies or corporate website, are there any whistleblowing channels published or announced?

e. Inspecting the internal documents or records, were there any whistleblowing cases received or investigated in 2022?
Findings:

a. The Group has established relevant internal policies to formulate whistleblowing procedures, including the unit or personnel in charge of the investigation.

b. The Group has established relevant internal policies to protect and keep confidential for the identity of the person reporting violation of the Code and what he/she reported.

c. The Group has established relevant internal policies to prohibit the retribution or retaliation against the whistleblower.

d. The Group has published or announced whistleblowing channels in relevant internal policies or corporate website.

e. The Group received or investigated the reporting cases in 2022.

Procedure 12: Compliance with the code

a. Inspecting the internal policies or documents, are there any relevant internal policies or documents in place to formulate the roles and responsibilities required to implement the Code, and to whom ASE Member should report?

b. Inspecting the internal policies or corporate website, are there any channels or resources published or announced that can help answer the questions concerning the Code raised by the ASE Member, such as hotlines or direct lines?

c. Inspecting the internal policies or documents, are there any relevant internal policies or documents in place to request ASE Member to integrate the compliance with the Code into the performance appraisal system and link to the determination of remuneration and compensation?

d. Inspecting the internal policies or documents, are there any relevant internal policies or document in place to formulate the disciplinary actions on the violators of the Code.

e. Inspecting the internal documents or records, were disciplinary actions taken on ASE Member’s violator of the Code and disclosed such information in 2022?

Findings:

a. The Group has established relevant internal policies or document to formulate the roles and responsibilities required to implement the Code, and to whom ASE Member should report.

b. The Group has published or announced channels or resources that can help answer the questions concerning the Code raised by the ASE Member.

c. The Group has established relevant internal policies or documents to request ASE Member to integrate the compliance with the Code into the performance appraisal system and link to the determination of remuneration and compensation.

d. The Group has established relevant internal policies or document to formulate the disciplinary actions on the violators of the Code.

e. The Group took disciplinary actions on ASE Member’s violator of the Code and disclosed such information in 2022.

Procedure 13: Educational training

a. Inspecting the internal training materials and records, were there any internal training sessions on the Code conducted in 2022?
Findings:

a. The Group conducted training sessions on avoidance of conflicts of interest, anti-corruption, safeguarding company assets and minimizing incentives to pursue personal gain, avoidance of insider trading, fair competition and antitrust, improper political or charity donations, compliance of confidentiality, diversity and equal opportunity, environment, safety and health, whistleblowing and compliance with the code in 2022.

In consideration of the above procedures do not constitute an assurance engagement performed in accordance with the Statements of Auditing Standards or the Assurance Engagement Standards promulgated by the Accounting Research and Development Foundation in Taiwan, Ernst & Young ("we") does not express any extent of assurance on the report. The sufficiency of the procedures is on the determination of the Company. Consequently, we make no representation and assurance on the sufficiency of the Company's purpose for which this report has been requested or for any other purpose. Had we performed additional procedures, or had we performed an assurance engagement in accordance with Statements of Auditing Standards or the Assurance Engagement Standards which are promulgated by the Accounting Research and Development Foundation in Taiwan with respect to the Code, other matters might have come to our attention that would have been reported to you.

This report is solely for the Company's use for the purpose set forth in the first paragraph and the related terms in the agreement entered into by ASE Technology Holding Co., Ltd and Ernst & Young dated June 27, 2023. The Company shall not use the report in other purposes or disclose it to other persons.

Chen, Cheng-Chu
Ernst & Young, Taiwan
July 19, 2023

Notes to Readers

The reader is advised that this report has been prepared originally in Chinese. In the event of a conflict between this report and the original Chinese version or difference in interpretation between the two versions, the Chinese language agreed-upon procedures report shall prevail.