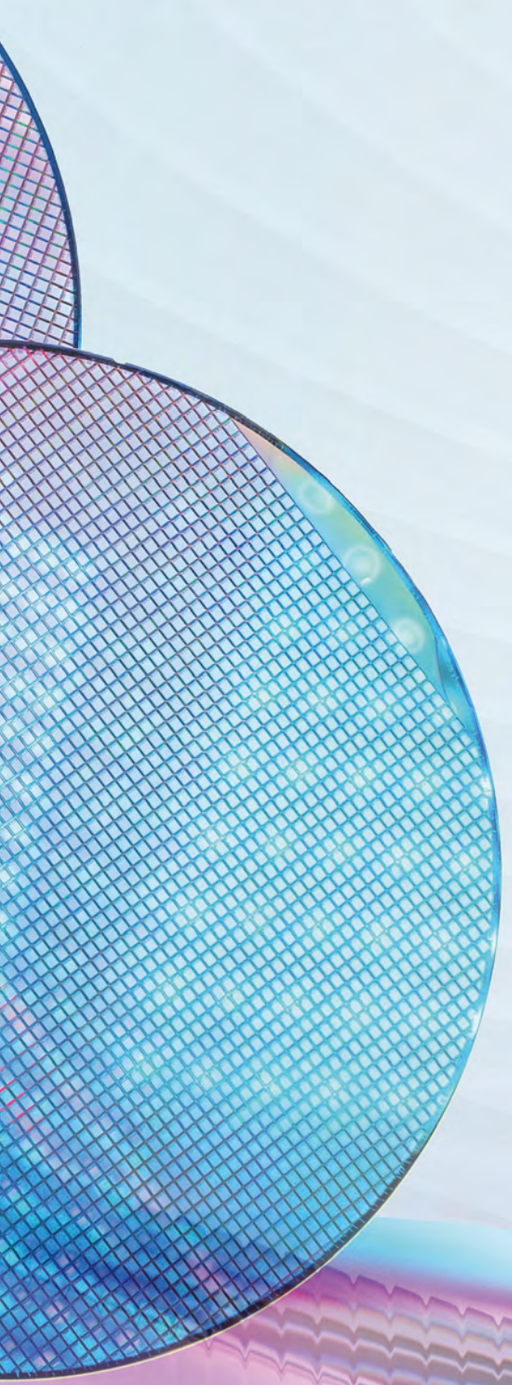
VisEra

2024 SUSTAINABILITY REPORT



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Message from the Chairman

Sustainable development has become a critical benchmark for corporate competitiveness worldwide. Key global challenges including climate change, energy transition, social equity, and transparency in corporate governance, are reshaping the global economy and industrial landscape. In response to these evolving dynamics, companies are expected not only to deliver strong financial performance but also to actively uphold environmental stewardship, social responsibility, and sound corporate governance practices, thereby securing long-term competitiveness and enhancing corporate value.In alignment with its core values of “Integrity, Innovation, Pragmatism, and Excellence”, VisEra recognizes its responsibility to elevate and embed Environmental, Social, and Governance (ESG) principles into the heart of its business operations and strategic development. The company is dedicated to making sustainability not merely a corporate slogan, but an integral part of its daily operations and organizational culture.

In 2024, VisEra continued to advance its carbon reduction initiatives, aiming to minimize the environmental impact of its operations. To address greenhouse gas emissions, the company has consistently worked to enhance energy efficiency and gradually increase the use of renewable energy. In addition, a “Carbon Pricing Task Force” was established, enabling the company to manage carbon emission costs and ensure the effective achievement of carbon reduction targets at all stages. VisEra also remains focused on resource circularity and pollution prevention. By improving waste recycling rates and optimizing resource efficiency in the production process, the company strives to reduce overall waste generation. In the areas of wastewater and air emissions management, advanced pollution control technologies have been implemented to further mitigate environmental impact.

In addition to strengthening environmental management, we view employee well-being as a fundamental pillar of sustainable corporate development. VisEra Technologies continuously enhances its occupational safety and health risk management systems, ensuring that employees work in a safe environment through regular training and stringent safety measures. These efforts aim to minimize the risk of workplace accidents and safeguard the health and safety of all personnel. The company also actively engages in community service and environmental conservation initiatives. Long-term efforts include activities such as tree planting and coastal cleanups, demonstrating a firm commitment to protecting natural ecosystems. Furthermore, VisEra supports local community development and the promotion of Taiwanese arts and culture through sponsorships and collaborative programs that encourage local artistic expression. Through these initiatives, the company seeks to create a positive social impact, foster cultural diversity, and contribute to social harmony.

In the first Corporate Governance Evaluation following its listing, VisEra was ranked within the top 6% to 20% of all publicly listed companies. To ensure the sound development of corporate governance, we continue to strengthen internal controls and compliance management, while placing great importance on communication with stakeholders. Through the regular publication of our Sustainability Report, we maintain a high level of information transparency and proactively address the concerns of various parties. Our goal is to support stable business growth while creating long-term value for shareholders, employees, customers, and society at large.

Looking ahead, VisEra aims to generate a lasting positive impact through its commitment to sustainability, fulfilling its responsibilities as a corporate citizen. We will continue to deepen our ESG efforts, actively promoting environmental protection, social responsibility, and best practices in corporate governance. We extend our sincere gratitude to all stakeholders. Your trusts and supports are the driving forces behind our progress. Let us build a greener future and realize a vision of shared prosperity for both business and society.

Chairman and CEO

Preface

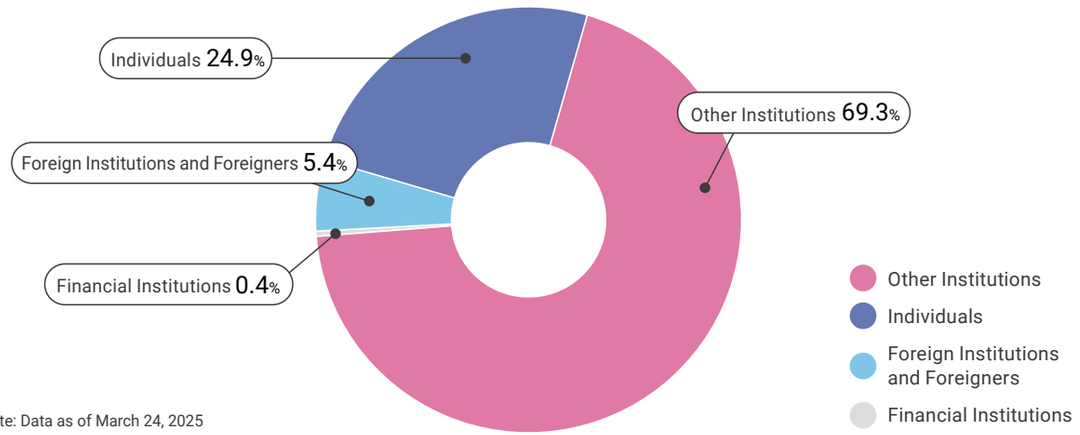
Preface

1.1 Company Profile

VisEra Technologies Company Ltd. (hereinafter referred to as "VisEra" or "the Company") was established in 2003 in Hsinchu City, and became a subsidiary of Taiwan Semiconductor Manufacturing Company, Ltd. (hereinafter referred to as "tsmc") in 2016. VisEra aims to be one of the best and largest professional semiconductor optical component and manufacturing service provider in the world. In June 2022, the Company's shares were listed on the Taiwan Stock Exchange. VisEra's operational sites are all located in Taiwan, including plants in Hsinchu, Zhongli, and Longtan. Please refer to the 2024 Annual Report / Two. Company Profile / II. Corporate History for important milestones about VisEra.

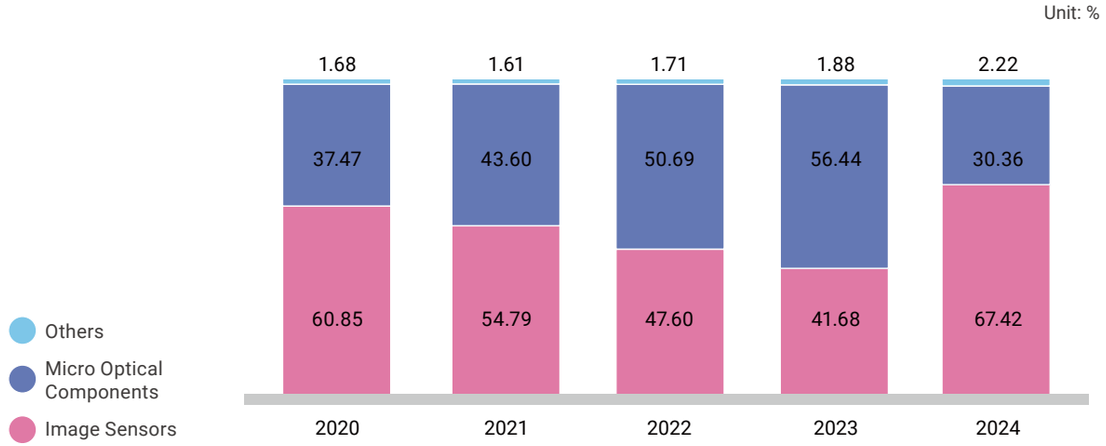
- Date of Establishment: In 2003
- Headquarters: Hsinchu Science Park
- Capital Amount: NT$3.173 billion
- Number of Employees: 1,536
- Annual Revenue: NT$10 billion
- Output of the Main Product: 1,947 thousand 8" wafer equivalents
- In-house Production Rate: 99.9%

Shareholder Structure

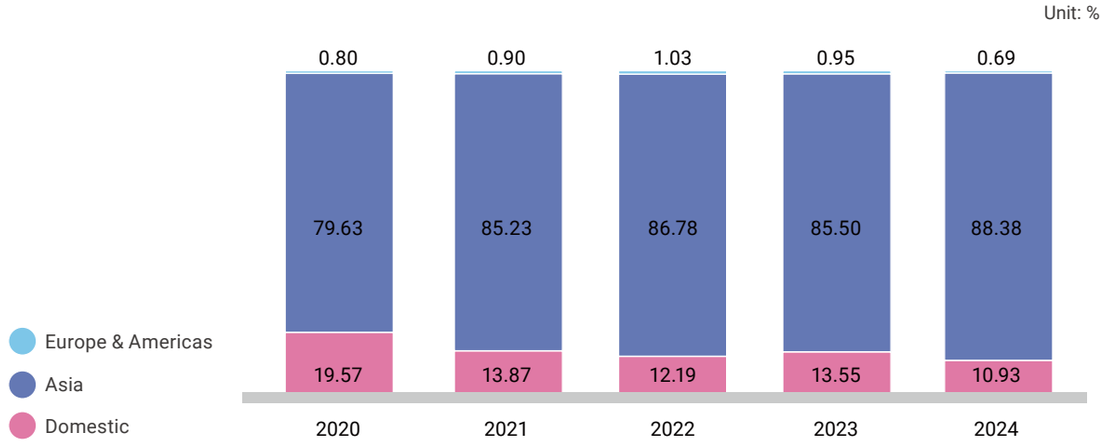


Note: Data as of March 24, 2025

Distribution of Revenue by Product Category



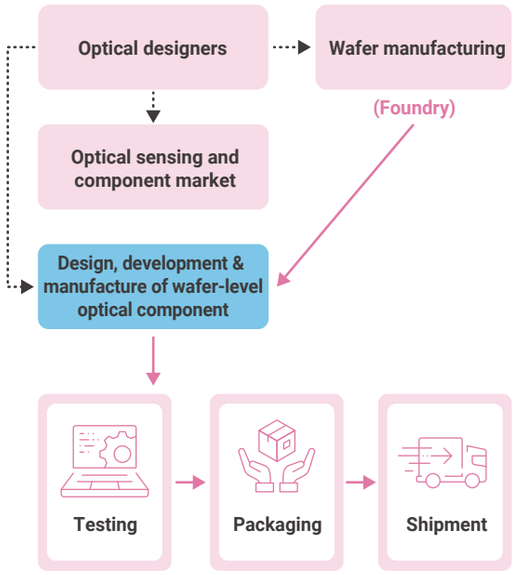
Distribution of Revenue by Region



Main Products and Application Markets

VisEra is a semiconductor foundry service provider specializing in optical-related processes, positioned in the midstream of the semiconductor industry - between IC design companies, silicon wafer manufacturers, and semiconductor packaging and testing firms. The core of its foundry services involves fabricating light-transmission structures on silicon wafers using semiconductor equipment such as coaters, steppers, etchers, and developers. These structures are essential components in consumer electronics, including CMOS Image Sensors (CIS), optical sensors, and optical transceiver modules used in optical communications. VisEra has established long-term partnerships with both upstream professional wafer foundries and downstream packaging and testing companies, forming a tightly integrated supply chain across the semiconductor ecosystem. This integration significantly enhances the company's competitiveness in the field of optical semiconductors.

VisEra's comprehensive optical foundry service



Value Chain

Upstream

- **IC Design Industry:** Develops integrated circuits tailored to end-product functions such as photography and video recording by combining various electronic components into functional circuit systems.
- **Semiconductor Materials Industry:** Produces essential raw materials used in midstream wafer processing, such as photoresists and various resins.
- **Photomask Industry:** Creates semiconductor circuit patterns on quartz plates, which are used in photolithography processes during wafer fabrication.
- **Semiconductor Equipment Industry:** Manufactures the tools and machinery required for midstream silicon wafer processing and foundry services.
- **Wafer Manufacturing Industry:** Purifies silicon and processes it into circular substrates used in midstream semiconductor foundry operations.

Midstream

- **Silicon Wafer Foundry Industry:** Utilizes upstream-provided semiconductor materials, equipment, and photomasks to fabricate the circuit designs developed by IC design companies on silicon wafers.

Downstream

- **Semiconductor Packaging Industry:** Cuts completed wafers into individual chips and creates protective structures.
- **Semiconductor Testing Industry:** Conducts functional testing on packaged semiconductor chips to ensure performance and reliability.

Five Major Technology Platforms of VisEra

01 Smartphones	02 Automotive	03 Security	04 AR/VR	05 Silicon Photonics Technology
Enhance Photo and Video Quality	Enhance Driving Safety	Monitor Industrial & Home Environments	Combine Virtual and Real Images	AI Big Data Transmission
Advancements in mobile camera imaging technology, enabling clearer recording of life and communication of messages.	Combining camera imaging with radar and other Information to enable vehicles to effectively recognize their environment, enhancing safety.	Improved imaging quality to advance the implementation of smart homes and smart factories.	Integrating digital information with the real world to enhance everyday convenience.	More precise Wafer-Level optical components enable greater data transmission capacity for data centers.
Customer Products and Applications				
· Image Sensors · ToF Sensors · Light Sensors · Facial Recognition	· Image Sensors · Driver Sensors · LiDAR	· Image Sensors · ToF Sensors · Light Sensors	· Image Sensors · ToF Sensors · Light Sensors · Stacked Lens · Optical Engine	· Silicon Photonics Wafer · Optical Coupled Fiber Array · Optical Transceiver Microlens · Laser Light Source Microstructure

Technology and R&D Overview

VisEra specializes in foundry production for image sensors and wafer-level optical components, focusing primarily on the backend processes of image sensor manufacturing. These services include color filter fabrication, wafer-level testing, and wafer-level optical film production. VisEra is one of the few companies globally capable of offering color filter processing, microlens processing, and optical film processing simultaneously. Moreover, the company possesses the technological expertise to integrate these processes into a unified manufacturing flow, making it a leading professional foundry in this niche sector.

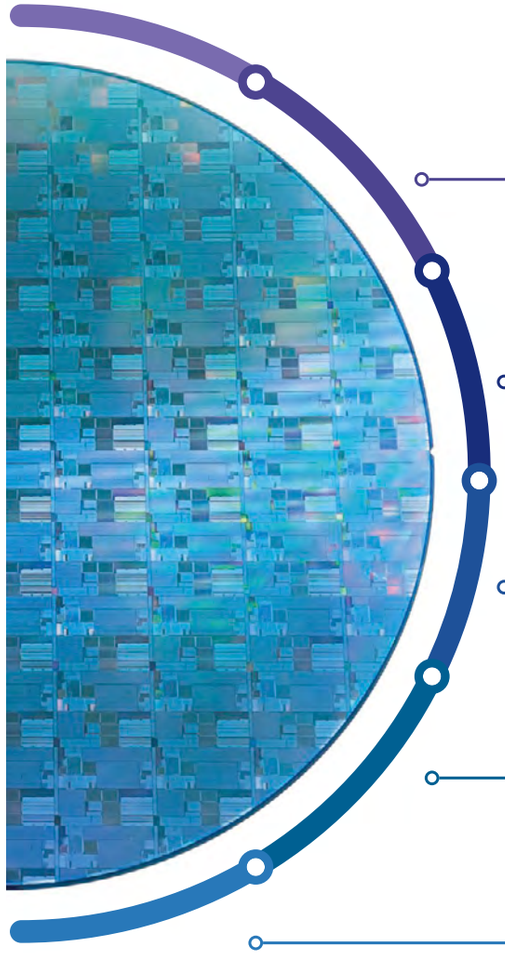
1.2 Participation in External Initiatives, Organizations, and Associations

VisEra actively participates in activities of associations and industry organizations (e.g., seminars and conferences) to obtain information on the latest policies and developments in the industry and promote the exchange of ideas and development of the industry. In addition to related external initiatives, the Company also obtained silver-level certification in the Validated Assessment Program (VAP) of the Responsible Business Alliance (RBA) in 2021. The RBA-approved independent third-party audit company provides on-site audits of VisEra's facilities, with assurance for risk identification and implementation of improvements as well as a strong management system for worker management, integrity, health, safety, and environmental conditions to improve business operations. Since 2021, regular audits have been conducted by independent third-party auditing firms for accreditation. In 2023, the Hsinchu plant obtained Gold-level accreditation, while the Longtan and Zhongli plants obtained Platinum-level accreditation.

Organization Name	Description	Membership
The Allied Association for Science Park Industries	The Company joined the Allied Association for Science Park Industries to promote the exchange of ideas in Taiwan's semiconductor industry, provide recommendations for the government's industrial development policies, and jointly enhance the competitiveness and sustainable development of the industry.	Member
Taoyuan City Industrial Association	Taoyuan City Industrial Association was established by Taoyuan City Government to strengthen the relationships between industries and promote the common interests of industries. By joining the Association, the Company promotes cross-industry communication, obtains new information, and helps increase the competitiveness of local industries.	Member
Institute of Internal Auditors, ROC	The Company joined the Institute of Internal Auditors, ROC to improve the business management system, maintain effective internal controls, and jointly promote the healthy development of the internal audit system in Taiwan.	Member
College of Electrical Engineering and Computer Science — Industrial Affiliates Program (EECS-IAP)	The College of Electrical Engineering and Computer Science (EECS) established the Industrial Affiliates Program (IAP) in 1998 with the aim of establishing close cooperation and interactions with the university, and turning academic research results into real applications through industry-academia cooperation. It is also one of the channels for enterprises to recruit talents, which can effectively improve the quality of industrial technologies and academic research.	Member
E. SUN ESG Sustainable Advocacy Action	E. SUN Bank and its like-minded corporate partners jointly launched a public initiative to promote the implementation of ESG principles and actions, and to drive the United Nations' Sustainable Development Goals (SDGs) towards a sustainable future. They aim to leverage greater influence and co-create a better society.	Member
RE100	The international Renewable Energy Initiative proposed by The Climate Group and the Carbon Disclosure Project (CDP) calls on businesses worldwide to collectively protect the natural environment. It advocates for the adoption of 100% green energy production to reduce carbon emissions and environmental pollution, addressing issues such as future fuel shortages and climate change, allowing businesses to sustainably operate in the long term.	Member (Note)

Note: VisEra is a subsidiary of tsmc. As tsmc's boundary encompasses its subsidiaries for RE100 certification, VisEra is also recognized as a member of RE100.

1.3 Sustainability Performance



Corporate Governance

- **6%-20%** Evaluation score ranks in the top 6%-20% of listed companies
- **Excellent** Director's performance self-assessment score
- **145%** The director and corporate governance continuing education hours reaching the statutory requirement

Product Innovation

- **Over 800** Accumulated patents
- **9.33%** R&D expenditures as a percentage of revenue

Responsible Procurement

- **100%** Signing rate of the Supplier Code of Conduct for suppliers with a transaction volume of more than NT$1 million in new transactions in the current year and the previous year
- **62%** Percentage of local procurement of raw materials
- **57%** Percentage of local procurement of components
- **6 consecutive years** of commendation from Hsinchu City Government for outstanding performance in green procurement

Green Production

- **36.64 million kWh** externally purchased renewable energy
- **Acquiring 36,643** Renewable Energy Certificates, which is equivalent to reducing emissions by 18,102 metric tons of CO_2
- **0.74 million kWh** Electricity saved in Hsinchu & Longtan Plants
- **37.1%** of renewable energy by the total electricity consumption in Hsinchu & Longtan Plants
- **Over 90%** Process water recycling rate in Hsinchu Plants
- **93.76%** Waste recycling rate (including Alternative Energy)

Employee Relations

- **88%** Internal hire rate
- **79%** Manager internal promotion rate
- **81.8%** Retention rate after parental leave
- **30.1 hours** Average training hours per employee
- **0 cases** Number of occupational injuries

Corporate Citizenship

- **1,327 hours** accumulated service hours since 2020
- **1,045 people** accumulated received services since 2020
- **762** donated shoe boxes as Christmas presents since 2020

1.4 Recognition and Honors

Ministry of Environment, Executive Yuan

Green Procurement Outstanding Enterprise in 2024.

Hsinchu Science Park Bureau

Outstanding Enterprise Award for Resource Recycling in 2024.

Ministry of Labor, Executive Yuan

Outstanding Enterprise in the Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports in 2024.

Hsinchu City Public Health Bureau

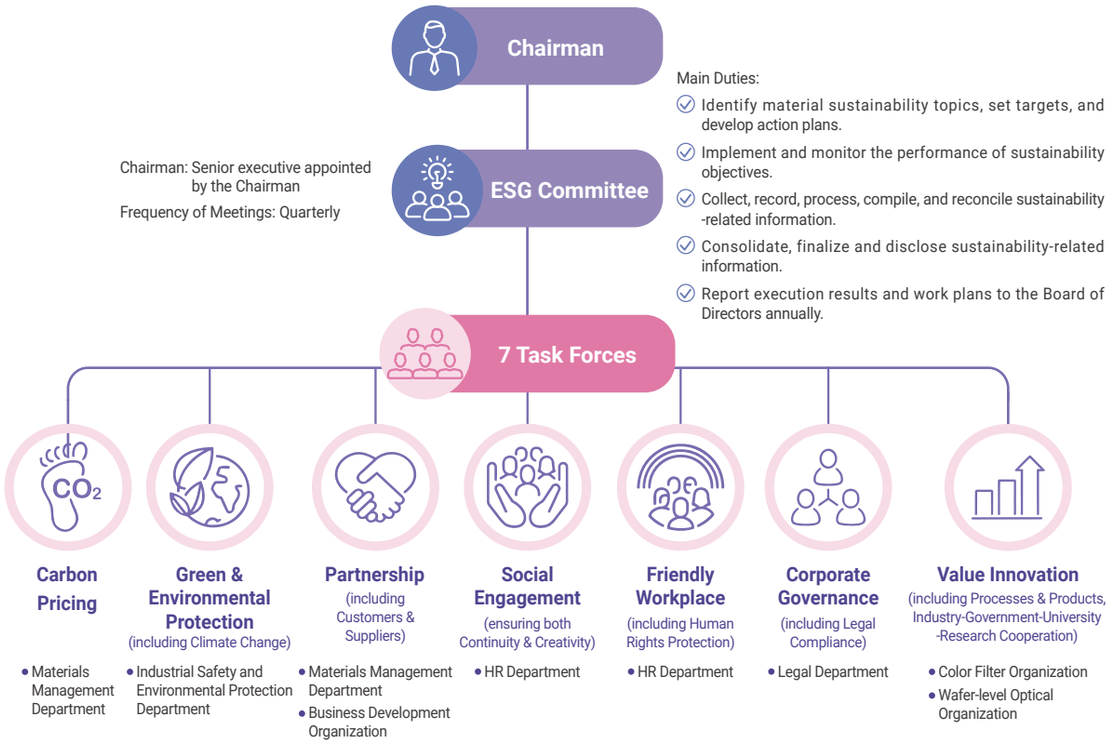
Excellent Tobacco-Free and Health Promotion Workplace Organization in 2024.

Implementation of Sustainability Management

2.1 ESG Management Framework

VisEra established the "ESG Sustainability Development Promotion Committee" in December 2021 as the company's highest-level decision-making body for sustainability. In September 2024, it was renamed the "ESG Committee," with a senior executive appointed by the Chairman serving as the Chairperson. Together with senior executives from various fields, ESG Committee reviews the company's core operational capabilities and formulates medium- to long-term sustainability development plans.

The primary responsibility of the ESG Committee is to establish the company's medium- to long-term ESG development direction. It delegates authority across environmental, social (including human rights), and economic governance dimensions to seven task forces including Green & Environmental Protection, Partnerships, Social Engagement, Friendly Workplace, Corporate Governance, Value Innovation, and Carbon Pricing, which are tasked with identifying relevant risks and opportunities, setting objectives, and formulating development strategies. Each working group holds regular meetings to confirm the target achievement status and important work plans in the quarterly meetings of the ESG Committee, during which ESG action plans and continuous improvement measures are developed. Annual execution results and the following year's work plans are also discussed and aligned within the ESG Committee. These plans are then implemented accordingly and reported to the Board of Directors on an annual basis.



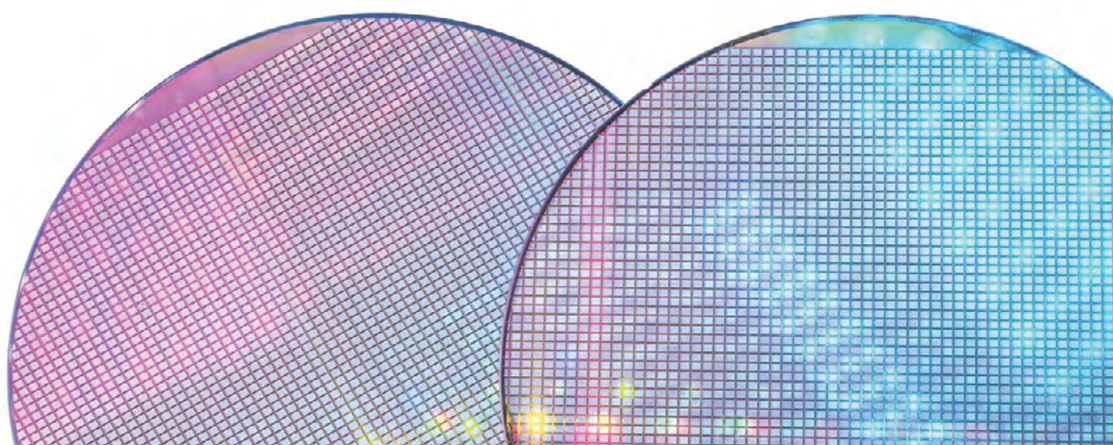
Key Highlights for ESG Issue Reporting to the Board of Directors

2024 Execution Results

- Added a new material topic: Geopolitical Risk.
- Enhanced Real-time Focus Cases available on the ESG website.
- Achieved a Corporate Governance Evaluation result in the 6%–20% percentile range.
- Introduced employee retention initiatives, including parental support and continuing education programs, while promoting a diverse, inclusive, and friendly workplace.
- Established an employee stock ownership trust mechanism.
- Established the Carbon Pricing Task Force to manage carbon emission costs.
- Improved the performance of key working groups (e.g., gender pay ratio, employment of persons with disabilities, average training hours, and patent/trade secret targets).
- Participated in ESG-related domestic and international initiatives, and active involvement in public associations and non-profit organizations.

2025 Work Plans

- Established a Sustainability Development Committee and incorporated it as a functional committee.
- Linked ESG performance to executive compensation.
- Maintained a Corporate Governance Evaluation result within the top 20% percentile.
- Collaborated with National Tsing Hua University to host a literary walking event.
- Partnered with environmental organizations to operate the Xipuzi River Environmental Patrol Team.
- Achieved 100% replacement of non-PFHxA photoresists (PR).
- Implemented a carbon footprint tracking mechanism for business travel.
- Improved efficiency in internal packaging and material usage.



2.2 Materiality Analysis and Stakeholder Communication

2.2.1 Materiality Analysis Procedures

According to GRI 3: Material Topics of the GRI Standards 2021, VisEra adopted the economic, environmental, and human-social (human rights) impact assessment methodologies developed by the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts research program, and Business for Societal Impact (B4SI) to establish an impact-based materiality analysis process, identify critical issues for VisEra, and determine the boundaries and scope of sustainable information disclosure. This process also serves as the basis for setting long-term corporate sustainability objectives.

To ensure the voices of stakeholders are heard, the materiality assessment was conducted through a questionnaire, focusing on stakeholders who interact frequently with VisEra and have significant influence. In identifying material topics, the company follows the GRI Standards, evaluating each issue based on two key dimensions - "Stakeholder Concern" and "Impact on the Company's Operations". Stakeholder feedback is collected, and senior internal management is involved in assessing how each topic may affect the business, in order to determine its level of materiality. Upon discussion by the ESG Committee, it was resolved that a comprehensive materiality assessment process would be conducted every two years.

In 2024, feedback was collected from 202 stakeholders to understand their level of concern regarding VisEra's sustainability topics. In parallel, 26 internal managers participated in assessing the significance of each sustainability issue to the company's operations. Based on both stakeholder input and management evaluation, the ESG Committee reviewed and identified the top 3~4 issues from each of the three dimensions—environmental, economic, and social (including human rights)—as that year's material topics. From an initial list of 22 sustainability topics, a total of 11 material topics were identified. In addition, issues of special concern to the parent company (tsmc) and those identified through the company's Enterprise Risk Management (ERM) framework and risk map methodology—namely, Business Continuity Management and Geopolitical Risk—were incorporated. As a result, 13 material topics were defined in 2024 to guide the company's sustainability priorities. Short, medium, and long-term sustainability management goals were established accordingly, with progress tracked and reviewed regularly through internal meetings.

Based on the results of the materiality analysis, VisEra aligns its disclosure with the topics and indicators defined in the GRI Standards, while also addressing the diverse information needs and disclosure expectations of various stakeholders. The company enhances transparency around sustainability topics—such as policies, governance, practices, performance, and targets—through multiple communication channels, including its sustainability report and corporate website. VisEra continuously identifies and evaluates the impact of sustainability-related issues on its business operations to ensure timely response and impact mitigation.

Materiality Analysis Procedures

Step 1. Identify 22 ESG issues

- 10 Economic aspects
- 6 Environmental aspects
- 6 Social (Human Rights) aspects

Collect sources of sustainability topics:

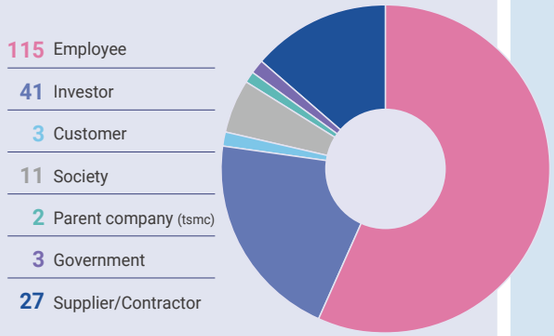
International standards and regulations: GRI Standards, Sustainability Accounting Standards Board (SASB), United Nations Sustainable Development Goals (SDGs), Responsible Business Alliance (RBA).

Global semiconductor counterparts: Collect information and practices on sustainability information disclosure of global semiconductor benchmark companies.

Step 2. Survey the level of concern among 202 stakeholders

- 7 Major categories of stakeholders
- 202 Stakeholders participated

Conduct a questionnaire survey to understand stakeholders' level of concern regarding sustainability issues:



Step 3. 26 senior executives evaluated the impact of each issue on business operations

- 26 Senior executives participated

Invite 26 senior executives from the company to assess the impact of sustainability topics on business operations in order to determine their level of materiality.

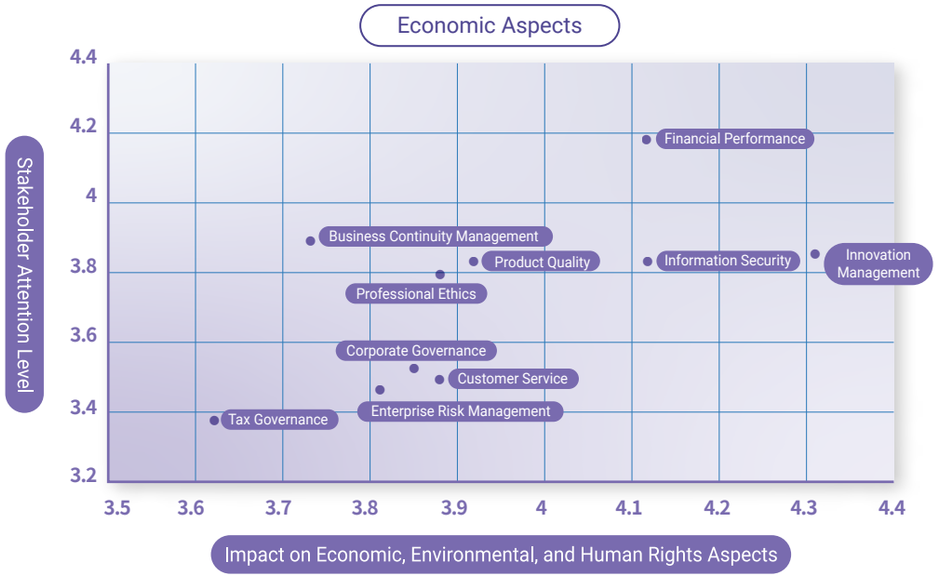
Step 4. Defined 13 material topics

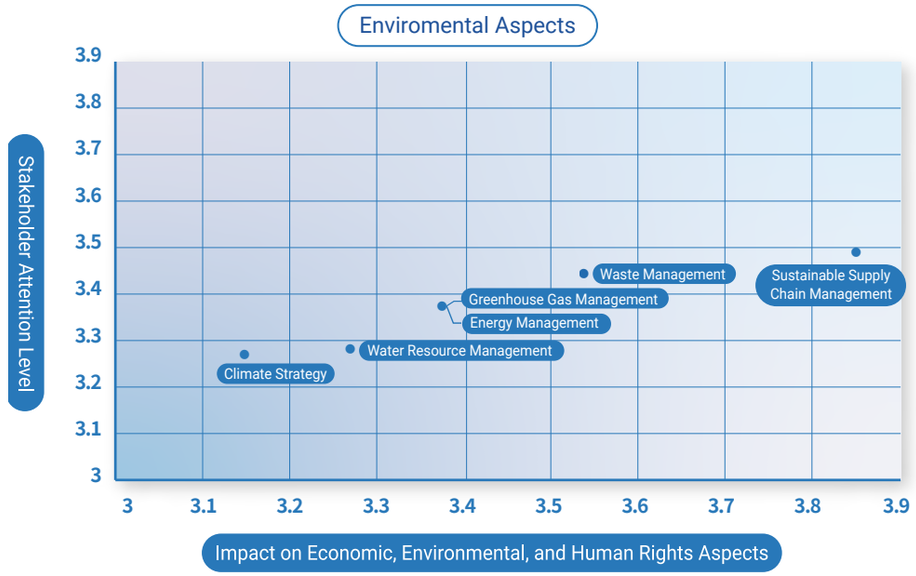
- Validated by external consultants
- 11 sustainability topics and 2 specially prioritized issues
- Reviewed by the ESG Committee

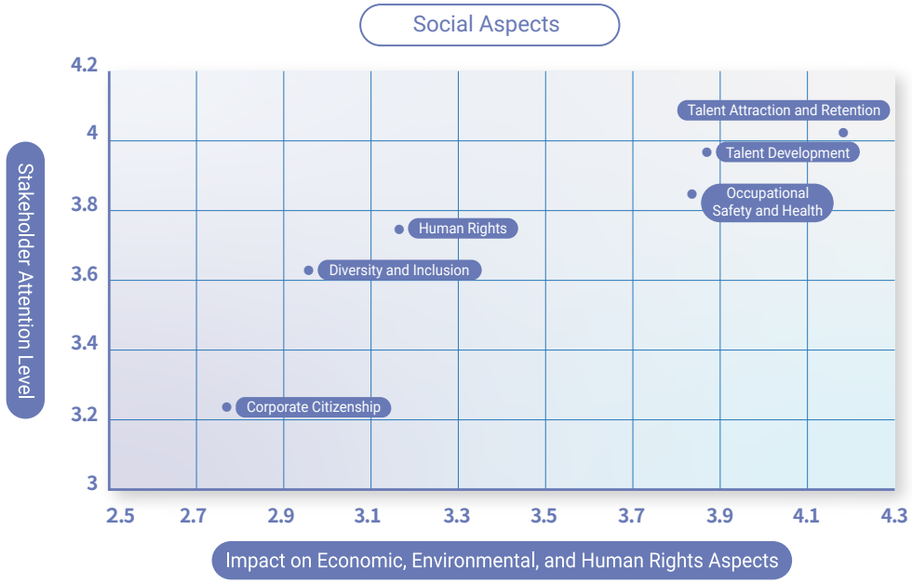
Establish sustainability management targets for 13 material topics:

- Financial Performance
- Innovation Management
- Information Security
- Product Quality
- Geopolitical Risk
- Enterprise Risk and Business Continuity Management
- Sustainable Supply Chain Management
- Waste Management
- Energy Management
- Greenhouse Gas Management
- Talent Attraction and Retention
- Talent Development
- Occupational Safety and Health

1. Establish short-, medium-, and long-term sustainability targets.
2. Track and review progress towards goal achievement through regular meetings
3. Compile and disclose sustainability reports and sustainability information.







Materiality Topics Variation

Ranking	2023 Material Topic	2024 Material Topic	Comparison
1	Innovation Management	Innovation Management	New
2	Talent Attraction and Retention	Talent Attraction and Retention	-
3	Enterprise Risk and Business Continuity Management	Enterprise Risk and Business Continuity Management	2
4	Customer Service and Management	Customer Service and Management	3
5	Energy Management	Energy Management	1
6	Talent Development	Talent Development	New
7	Information Security	Information Security	5
8	Sustainable Supply Chain Management	Sustainable Supply Chain Management	5
9	Climate Strategy	Climate Strategy	1
10	Water Resource Management	Water Resource Management	1
11	Waste Management	Waste Management	6
12	Occupational Safety and Health	Occupational Safety and Health	New
13	Geopolitical Risk	Geopolitical Risk	-

Materiality Topics and Boundaries Impact Ananlysis

Aspects	Material Topic	GRI Topic Standards	Impact	Internal Boundaries	External Boundaries						
				Company	Parent Company (tsmc)	Investor	Supplier/ Contractor	Customer	Employee	Government	Society
Economic	Financial Performance	• GRI 201-1: Direct economic value generated and distributed by the organization • GRI 201-3: Defined benefit obligations and other retirement plans	Actual positive impact	●	●	●	●	●	●	○	
	Innovation Management	VisEra Customized topic, no corresponding to GRI standard	Actual positive impact	●	○	○	●	●	●		
	Information Security	VisEra Customized topic, no corresponding to GRI standard	Actual positive impact	●	○	○	●	●	●		
	Product Quality	VisEra Customized topic, no corresponding to GRI standard	Potential positive impact	●	○		●	●	●		
	Geopolitics	VisEra Customized topic, no corresponding to GRI standard	Potential positive impact	●	○	○	●	●			
	Enterprise Risk & Business Continuity Management	VisEra Customized topic, no corresponding to GRI standard	Potential positive impact	●	●	●	●	●	●	○	○
Enviromental	Sustainable Supply Chain	• GRI 204: Procurement Practices 2016 • GRI 308: Supplier Environmental Assessment 2016 • GRI 414: Supplier Social Assessment 2016	Potential positive impact	●	●	○	●	●	●	○	○
	Waste Management	• GRI 306: Waste	Potential negaitive impact	●	●	○	●	●	●	●	●
	Energy Management	• GRI 302-1 Energy consumption within the organization • GRI 302-3 Energy intensity • GRI 302-4 Reduction of energy consumption	Potential positive impact	●	○	○	●	●	●	●	○
	Greenhouse Gas Management	• GRI 305: Emissions • GRI 201-2 Financial impacts, risks, and opportunities arising from climate change	Potential positive impact	●	○	○	●	●	●	●	○

Note: ● Direct impact ○ Indirect impact through business relationships

Aspects	Material Topic	GRI Topic Standards	Impact	Internal Boundaries	External Boundaries						
				Company	Parent Company (tsmc)	Investor	Supplier/ Contractor	Customer	Employee	Government	Society
Social (including Human Rights)	Talent Attraction and Retention	• GRI 202: Market position • GRI 401: Employer-employee relations • GRI 405: Employee Diversity and Equal Opportunity 2016	Actual positive impact	●			○	○	●		
	Talent Development	• GRI 404: Training and Education	Actual positive impact	●			○	○	●		
	Occupational Safety and Health	• GRI 403: Occupational Health and Safety	Actual positive impact	●	○		○	○	●	●	

Note: ● Direct impact ○ Indirect impact through business relationships

2.2.2 Stakeholder Communication

VisEra defines stakeholders as groups or organizations that affect or are affected by the Company. We identified seven major categories of stakeholders through the five principles of the AA1000 Stakeholder Engagement Standard (SES) (Dependency, Responsibility, Influence, Diverse perspectives, and Tension).

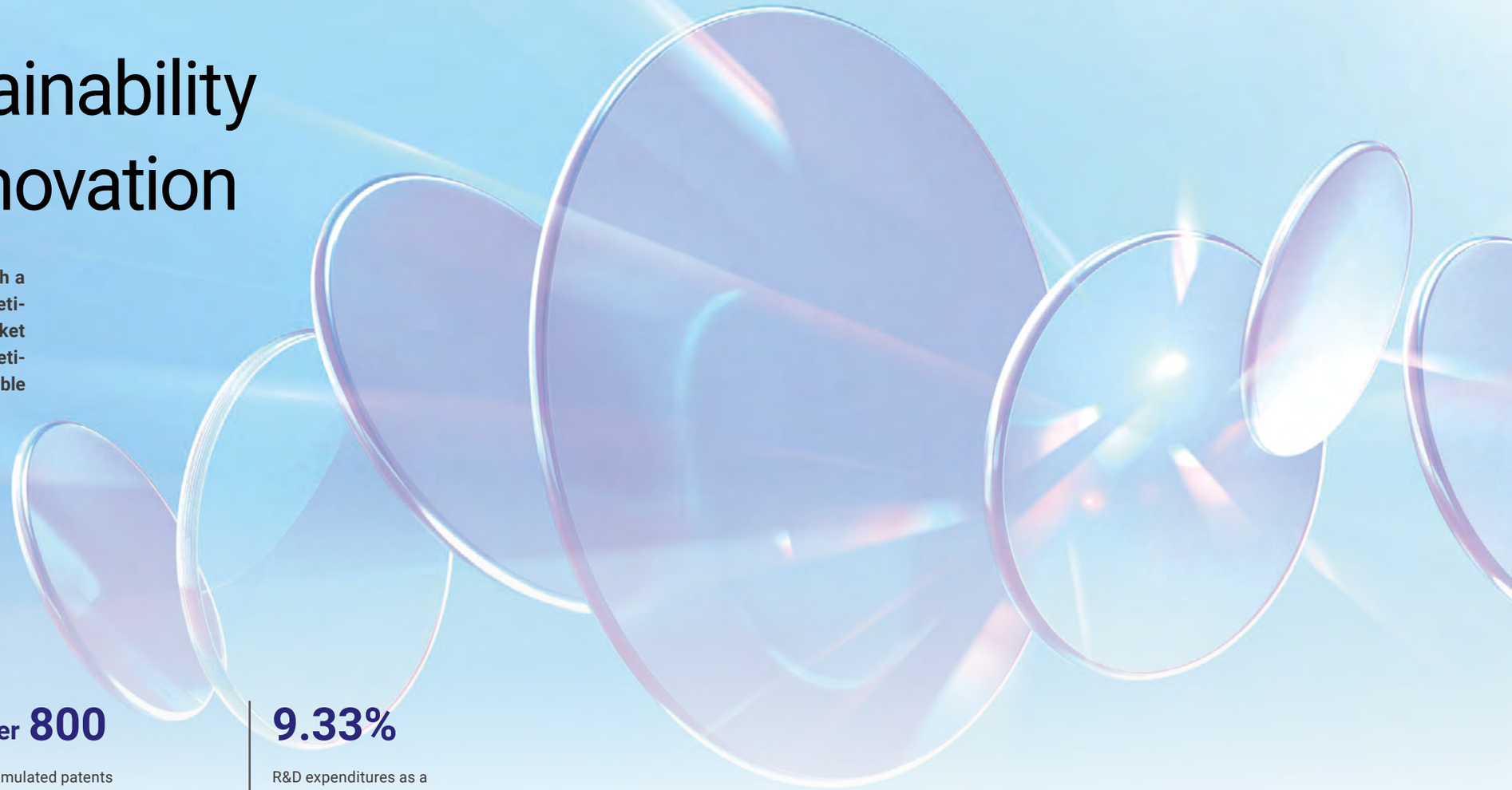
Stakeholders	Issues of Concern	Communication Mechanisms / Frequency	Communication Records	Contact Windows
Parent company (tsmc)	Corporate Governance Enterprise Risk Management Financial Performance Professional Ethics Information Security	• Board Meetings **Quarterly** • Information Dissemination **Regular / ad hoc** • Subsidiary Supervision **ad hoc**	• Held 6 Board Meetings • Provided monthly management reports	Finance Div. Miss Yeh Lilian_Yeh@viseratech.com
Investors	Financial Performance Talent Development Compensation and Benefits Human Rights Information Security Innovation Management Occupational Safety and Health	• Financial Reports, Business Presentations, and Performance Reports **Quarterly** • Annual General Meeting, Financial Reports, and Annual Reports **Annually** • ESG Report **Annually** • Establish a contact window for shareholder services and investor relations to facilitate two-way communication **ad hoc** • Self-hosted or invited institutional investor conferences **Quarterly** • Online or in-Person meetings with domestic and foreign institutional analysts **ad hoc** • Disclosure of material Information and routine filings on the Market Observation Post System (MOPS) as required **ad hoc** • Disclosure of relevant information to shareholders and investors on the company website **Regular / ad hoc**	• Published quarterly or annual financial reports, business presentations, performance reports, annual reports, and ESG reports in both Chinese and English • Held the Annual General Meeting on May 22 • Maintained two-way communication with shareholders and investors via a dedicated shareholder services and investor relations contact point through phone and email • Held or participated in a total of 8 institutional investor conferences, with at least 1 per quarter • Conducted over 100 online or in-person meetings with domestic and international institutional analysts • Fully disclosed relevant information to shareholders and investors through the Market Observation Post System (MOPS) and the company website	Finance Div. Miss Wu invest@viseratech.com
Employees	Compensation and Benefits Financial Performance Talent Development Innovation Management Occupational Safety and Health Business Continuity Management	• Interdepartmental communication and work meetings **ad hoc** • Management communication meetings **Semiannually** • Labor-management meetings **Quarterly** • Employee grievance channels **ad hoc** • Employee e-suggestion box **ad hoc** • Business ethics training **Annually**	• Held 2 management communication meetings • Held 12 company-wide labor-management meetings • Employee grievance channels: 16 cases received throughout the year, 11 cases substantiated after investigation and appropriately handled according to standard procedures • 100% of all employees (including new hires) completed business ethics training	Human Resource Div. Mr. Chen Benson_Chen@viseratech.com
Customers	Corporate Governance Professional Ethics Sustainable Supply Chain Management Innovation Management Business Continuity Management Climate Strategy Waste Management Customer Service	• Customer satisfaction survey **Annually** • Business and technical evaluations **Quarterly** • Customer meetings **ad hoc** • Communicate through phone, email, and official website **ad hoc**	• Conducted 1 customer satisfaction survey • Conducted 4 business and technical evaluations • Maintained ongoing two-way communication with customers via phone calls, emails, and meetings	Sales & Marketing Div. Mr. Chen cf_sales@viseratech.com

Stakeholders	Issues of Concern	Communication Mechanisms / Frequency	Communication Records	Contact Windows
Suppliers Contractors	Product Quality Business Continuity Management Financial Performance Sustainable Supply Chain Management Enterprise Risk Management Corporate Governance Innovation Management Occupational Safety and Health	• Supplier meetings **Regular** • Contractor coordination meetings **ad hoc** • Quality management meetings **ad hoc** • Supply chain management communication **ad hoc**	• Continued to enhance collaboration between VisEra and its suppliers through multiple supplier meetings, contractor coordination meetings, and quality management meetings • Conducted workshops to promote supplier awareness of EHS (Environmental, Health, and Safety) and RBA (Responsible Business Alliance) standards	Material Management Div. Miss. Huang Sylvia_huang@viseratech.com
Governments	Professional Ethics Sustainable Supply Chain Corporate Governance Enterprise Risk Management Financial Performance Information Security Occupational Safety and Health	• Communication meetings, forums, seminars, or public hearings organized by government departments **ad hoc** • Proactively communicate with government departments **ad hoc** • Submit reports to government portals **ad hoc**	• Attended at least 7 forums or seminars organized by the Taiwan Stock Exchange, the Corporate Governance Association, or other regulatory bodies • Participated in a Gender Equality Work Law and Sexual Harassment Prevention Seminar hosted by the Hsinchu Science Park Administration to stay informed about the latest legal developments • Engaged in the 2024 Corporate Governance Evaluation and communicated with regulatory authorities to understand the self-assessment process and scoring requirements • Actively communicated with regulatory authorities regarding the necessary details for the release of material information	Legal Div. Miss Lin Julia_Lin@viseratech.com
Society	Financial Performance Professional Ethics Information Security Tax Governance Business Continuity Management Diversity and Inclusion Talent Development	• Community opinion surveys and needs assessments **ad hoc** • NGO communication meetings, forums, and seminars **ad hoc** • Volunteer activities in collaboration with NGOs **ad hoc** • Company website **ad hoc**	• Participated in various public welfare activities, including the Hsinchu City Happiness Beach Cleanup, playground equipment building for Hsinchu Zoo, winter donation drive for rural elementary schools in Hsinchu County, 3 times blood donation drives, and secondhand goods donation campaigns • Contributed over NT$3 million to cultural support initiatives, in collaboration with partners such as National Tsing Hua University, FOCA Taiwan Circus, CommonHealth Magazine, Youth Performing Arts Alliance, Hualien Industrial High School Indigenous Dance Troupe, and curated exhibitions in the company's Art Corridor • Hsinchu site obtained Gold recognition under the RBA Validated Assessment Program (VAP), while Longtan and Zhongli sites were awarded Platinum level	Human Resource Div. Mr. Chen Benson_Chen@viseratech.com

Note: Unless otherwise specified, communication with various stakeholders is carried out on an as-needed or ad hoc basis.

Role in Sustainability - Product Innovation

Innovation management is used to establish a strong corporate brand image, create competitive advantages, align with the evolving market economy, and enhance the company's competitiveness, serving as a foundation for sustainable development.



Over 800
Accumulated patents

9.33%
R&D expenditures as a percentage of revenue

Innovation Management

Intellectual Property and Trade Secret Management

Policies have been established for the application, maintenance, and management of intellectual property rights, including patents and trade secrets. Through a stringent confidential information protection system, the company ensures comprehensive protection of its intellectual property

Target Setting

Number of Trade Secret and Patent R&D Cases
Note: Excluding overseas extensions

Results in 2024	2025 Target	2027 Target	2030 Target
Achieved 37 cases Target Achieved 25 cases	Achieved 33 cases	Achieved 31 cases	Achieved 31 cases

Exceeded Achieved Missed Target

Note: Due to adjustments in our patent portfolio strategy in line with the company's future development direction, the number of overseas patent extensions will no longer be included in the target count starting in 2024. As a result, the target number of patents has been reduced from 2024 onward.

Communication Channels: R&D Department ESG@viseratech.com

3.1 Innovation Management

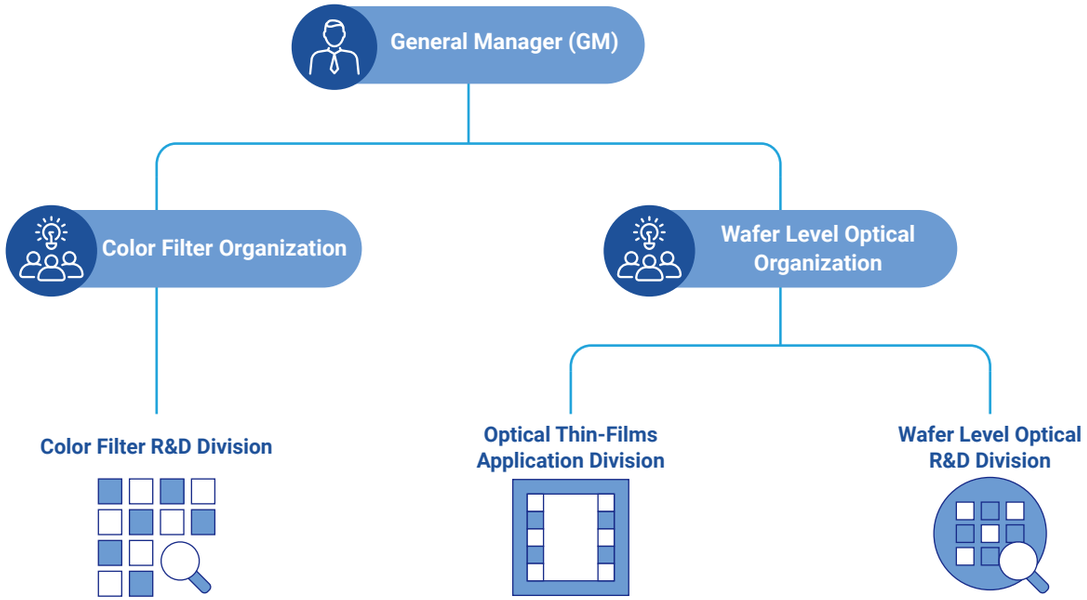
3.1.1 R&D Management

R&D Management Strategy

In order to comprehensively enhance the strategic development and energy of innovation management, VisEra's ESG Committee established a Value Innovation Team. In addition to continuously investing in advanced processes and innovative equipment to maintain technological leadership while also considering green energy improvement, we will strengthen cross-border cooperation between industry and academia and actively cultivate an innovative culture to create a work environment conducive to innovation. This will effectively enhance the competitiveness of the enterprise. Furthermore, the Company has put in place mechanisms to encourage employees to actively practice diverse forms of innovation in their daily work, thereby continuously strengthening the organization's overall innovation capacity.

Research and Development Management Framework

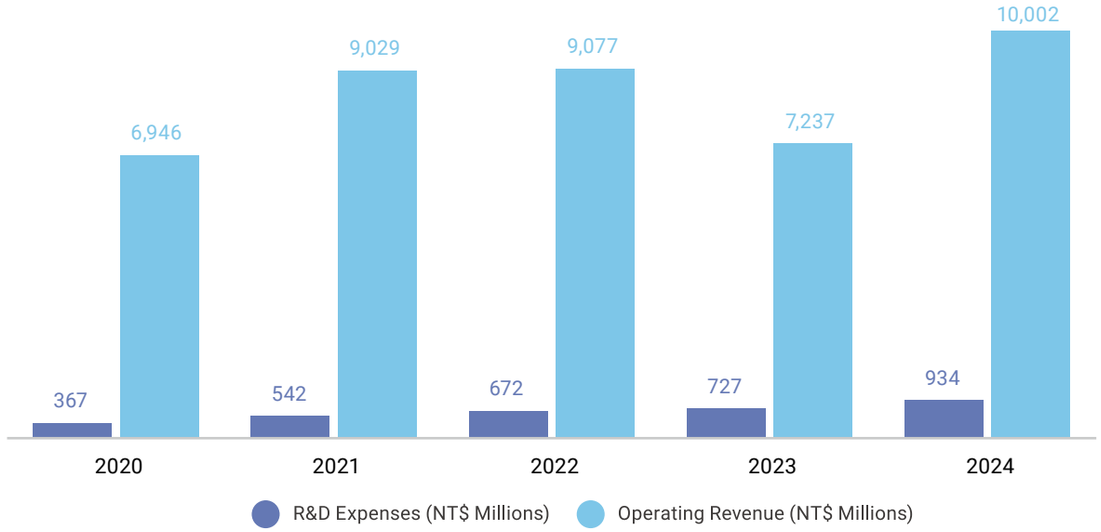
VisEra Company boasts a professional management and R&D team with extensive experience in product strategy and positioning. We continuously monitor industry information and trends in raw material prices, maintaining close communication with customers to stay abreast of industry dynamics. This enables us to continuously develope new technologies and products. The management and R&D departments regularly convene meetings to ensure that the R&D direction is aligned with the Company's business development strategy, while continuously enhancing R&D capabilities, thereby strengthening our company's competitiveness.



Investment in Innovative Research and Development

VisEra is committed to technological innovation and research and development of proprietary technologies. In 2024, it invested approximately 930 million New Taiwan Dollars in R&D, accounting for 9.33% of its revenue. Over the past three years, it has steadily increased its R&D expenditure annually to develop key technologies and consolidate its leading position.

Annual product innovation achievements and applications, please refer to VisEra's official website, Dedicated Optical Foundry/ Main Product/Application.



Investment in innovative research and development \ Year	2020	2021	2022	2023	2024
R&D Expenses (NT$ Millions)	367	542	672	727	934
Operating Revenue (NT$ Millions)	6,946	9,029	9,077	7,237	10,002

Product's Contribution to Society

01 Image Sensors

Micro lenses can enhance imaging sensitivity by about **20%**, reduce power consumption, and increase sensitivity of color filter array to improve nighttime visibility

Smartphones	1. High-resolution and small pixel technologies provide increasingly higher image resolution to meet human visual perception. 2. Image recognition allows humans to have a deeper understanding of the surrounding environment more easily (e.g., search, shopping, and translation).
Self-driving Cars	Protect pedestrians and drivers for driving safety.
Internet of Things (IoT) Devices	1. Smart recognition provides timely alerts and offers 24-hour peace of mind home monitoring technology. 2. AI intelligent image analysis system provides road traffic safety monitoring and faster assistance in criminal cases and vehicle tracking.
Smart Wearable Devices	Used to capture images of the surrounding scenes in life, combined with AR personal or commercial applications to overlay virtual messages on life scenes, such as navigation, to improve convenience.
Technological Medicine	Eye gaze tracking technology brings convenience to people with disabilities and major illnesses in their daily lives.

02 Light Sensors

~**10%** saving of electricity

Smartphones	1. Adjust screen backlight brightness to improve eye comfort under different lighting conditions. 2. Automatically turn off the screen to extend the battery life of smartphones and save energy.
Self-driving Cars	Provide more comfortable and convenient automation settings for drivers (e.g., automatically turn on dashboard screens and headlights in low light conditions, rain detection and automatic wipers, activation of car safety airbags, and interior temperature regulation).
Internet of Things (IoT) Devices	1. Smart applications enhance people's control over pollution. 2. Sustainable housing low-carbon innovation solutions (smart energy regulation).
Smart Wearable Devices	Adjust the brightness and color temperature of AR/VR screen displays according to the living environment, helping to maintain eye safety and regulate the comfort of screen displays.
Technological Medicine	Light sensors on wearable devices use LED lights to illuminate blood vessels and measure changes in blood characteristics such as heart rate (heart rate sensor) or the absorption spectrum of hemoglobin and oxyhemoglobin in blood to infrared and red light (blood oxygen sensor) to detect changes in body characteristics, providing advance reminders and prevention.

03 3D Sensors

Optical coatings improve signal-to-noise ratio, increase by **3db**, reduce laser intensity by **50%**, increase accuracy and anti-interference capability of identification

Smartphones	3D facial recognition and optical fingerprint recognition protect user privacy (encryption, unlocking) and provide authentication basis for mobile payment.
Self-driving Cars	Establishing 3D images with LiDAR to upgrade the surrounding perception of self-driving cars.
Internet of Things (IoT) Devices	1. Emerging contactless applications for epidemic prevention (gesture, distance detection). 2. 3D sensors combined with AI analysis for real-time movement matching in fitness systems, monitoring and tracking physiological health data in daily life, and providing proactive health recommendations.
Smart Wearable Devices	1. Motion sensing devices, gesture control. 2. 3D environmental modeling to enhance convenience in daily life.

04 Optical Fingerprint Recognition Device

Microscopic lenses increase light input by **2-3 times**, while colored filters enhance anti-counterfeiting properties

Smartphones

3D facial recognition and optical fingerprint recognition protect user privacy (encryption, unlocking) and provide authentication basis for mobile payment.

Self-driving Cars

Fingerprint unlocking adds driver identity verification and personalized operation interface settings.

Internet of Things (IoT) Devices

Miniaturized sub-screen optical fingerprint devices, providing longer standby time and safeguarding user privacy (encryption, unlocking) and mobile payments without affecting the layout of smartwatch batteries and the use of miniaturized screen devices.

05 Silicon Photonics Technology

with over **50%** volume reduction and more than **30%** power consumption reduction

AI Photonic Computing

By leveraging silicon photonics platform technology, the electrical signals in data center servers or switches can be converted to optical signals for transmission. When combined with Co-Packaged Optics (CPO) technology for optoelectronic integration, power consumption can be reduced by 50% compared to pure electrical transmission, while also reducing signal latency by 50%.

Self-driving Cars

By employing optical semiconductor process technology on silicon wafers, traditional mechanical LiDAR functions are integrated into a fingertip-sized chip, accomplishing both device miniaturization and power consumption reduction.

06 Miniaturized Display Device

Improvements in the efficiency and brightness of miniaturized OLED/LED displays can provide up to ~**50%** increase in battery life

Smart Wearable Devices

Dedicated to developing lightweight, compact, high-color brightness screen displays, addressing user dizziness and providing an excellent wearing experience.

Technological Medicine

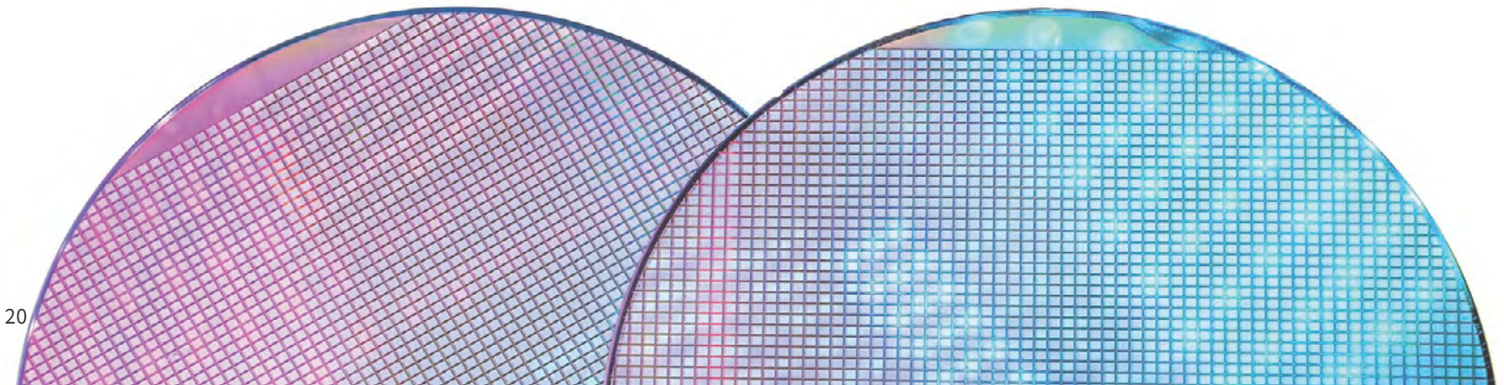
Miniaturized displays enable digital messaging and near-eye applications. In medical-grade applications, they aid visually impaired patients in reproducing partial vision on the retina.

07 Bio-Medical Chips

Miniaturization reduces chip costs by **30%**, offering a chance for **15%** of global cancer patients to receive early detection and effective treatment

Technological Medicine

1. Utilizing VisEra optical bio-detection technology, biological fluorescence in reaction wells is focused through filtering elements and decoded via sensing chips, providing test chips for prenatal chromosome examination, cancer predisposition analysis, or rapid screening for infectious diseases.
2. Miniaturized optical bio-detection technology enables precise healthcare, paving the way for personalized medicine and portable diagnostic devices.
3. It enhances diagnostic efficiency for medical personnel and reduces user waiting time.



3.1.2 Management of Intellectual Property Rights and Trade Secret

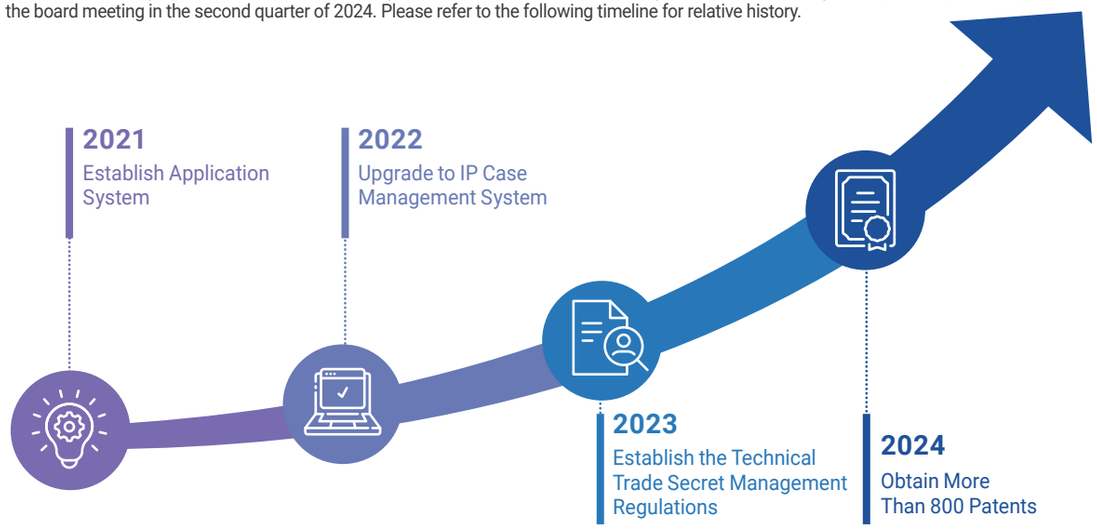
VisEra has beening dedicating itself to technology innovation, in order to maintain its hard to reach R&D results of advanced technology and to improve competitiveness, through encouraging R&D innovation and other incentive system, together with patent portfolio planning which is in line with our business objectives, we have created a virtuous R&D innovation circle and corporate culture which serves as a firm basis for our sustainable management.

VisEra actively promotes intellectual property right (IPR) management plans, has established regulations governing the application, maintenance, and management of IPR that relates to patents and trade secrets, and prevents the leakage of R&D achievements and critical technologies through a stringent confidential information protection system, so as to comprehensively protect the Company's intellectual properties.

The Company implements strict confidentiality protection in accordance with the Proprietary Information Protection (PIP) Policy for the R&D results in all stages. We established detailed regulations on the use of related information. We also restrict the entry and exit of computer and other devices to prevent unauthorized disclosure or infringement of intellectual property. If the development of a technology meets the requirements for patent application, it will be submitted to the Invention Review Committee for a technical review. If approved, a patent application will be filed immediately.

For the protection of patents, VisEra established the Patent Management Regulations to serve as an incentive system to encourage R&D personnel to actively apply for patents for their R&D results. We consider R&D results which are not suitable for patent applications as trade secrets. We maintain confidentiality and protection measures in accordance with the aforementioned PIP Policy, and we established a trade secret management system which also provides an incentive system to encourage R&D personnel to present such R&D results to the Invention Review Committee. After results are reviewed and approved by the the Committee, we award the R&D personnel with incentives based on the level of technology. We also implement a unified storage mechanism and assign dedicated personnel to manage in order to prevent unauthorized disclosure or infringement of such information. In 2024, over one houndred personnel has recived incentives related to technology development. Besides, in 2024 VisEra has awarded a “Best Technology Invention of the Year” prize to the most outstanding R&D personnel to set a good example and encourage others to work hard at pursuit of excellence.

VisEra has set patent strategies in countries including the United States, Taiwan, Mainland China, and Japan. Since the organization of the Company, we have obtained more than 800 patents and the number continues to increase. At the end of each year, the management team sets appropriate KPIs for intellectual property for the following year based on the R&D status in the R&D units of each organization, future business strategies, and patent strategies for each country. The indicators are used to encourage R&D within the Company. At least once a year, the head of R&D or the head of legal affairs also reports on the current R&D progress and future R&D plans at the board meeting for the Directors to learn about the Company's plans for intellectual property rights. The report on the Company's intellectual property management plan was provided at the board meeting in the second quarter of 2024. Please refer to the following timeline for relative history.



3.1.3 Industry-Academia Research Collaboration

While pursuing technological leadership, we also uphold our corporate social responsibility. We collaborate with National Cheng Kung University, National Yang Ming Chiao Tung University, National Central University, National Tsing Hua University, and National Taiwan University. Through long-term and diverse industry-academia partnerships, we not only leverage the research and development capabilities of academic institutions but also contribute to nurturing outstanding talent for the industry.

School name	Collaboration project	Application
National Central University (NCU)	Wafer-Level Multilayer Film Coating Design	3D sensing, wearable device sensors, and AR/VR.
National Yang Ming Chiao Tung University (NYCU)	Micro-Optical Component Design	3D sensing, wearable device sensors, and AR/VR.
National Tsing Hua University (NTHU)	Meta-surface design	3D sensing, wearable device sensors, and AR/VR.
National Cheng Kung University (NCKU)	Development of Optical Characterization Techniques for Novel Semiconductor Materials	We actively cultivate diverse and outstanding talent to engage in semiconductor engineering research and development, providing applications for smart 3C products, the Internet of Things (IoT), autonomous vehicles, and more. At the same time, we also foster advanced professional research through these efforts.
National Central University (NCU)	Design of Metasurface Lenses	Enhance the optical efficiency of CIS color filters or directly replace color filters and microlenses.
National Central University (NCU)	Optical Parameter Measurement System for Lens Modules	Wearable device sensors, machine vision, and 3D sensing.
National Central University (NCU)	Design of Metasurface Lenses	Wearable device sensors, machine vision, and 3D sensing.
National Taiwan University (NTU)	Wafer-Level Multilayer Film Coating Design	3D sensing, wearable device sensors, and AR/VR.

3.2 Product Quality

VisEra has established, implemented and maintained a quality management system in accordance with the requirements of IATF 16949, ISO 9001 and ISO 13485 quality standards, and ensures and improves product quality by continuously improving the effectiveness of the quality management system. Compliance with this quality management system will prove that the company can stably provide products that meet customer and applicable legal and regulatory requirements. At the same time, customer satisfaction can be achieved through the effective application of the quality management system, including continuous improvement and prevention of non-conformities.

3.2.1 Product Quality

Helping customers with product development and mass production is one of VisEra's top priorities. VisEra's customer service team is committed to providing world-class services to customers, including product design consultation, project development assistance, and professional technical support. We establish good communication channels with customers and provide the highest level of protection for their confidential information. We are committed to serve as the most reliable partner for our customers.

VisEra invests in continuous quality improvement in every part of the Company to ensure complete customer satisfaction. If any defect or inconvenience is found, we communicate with customers immediately and implement all necessary measures to isolate the event. We uphold the following quality policy and invite all employees to cooperate with each other to achieve our goal of zero defects:

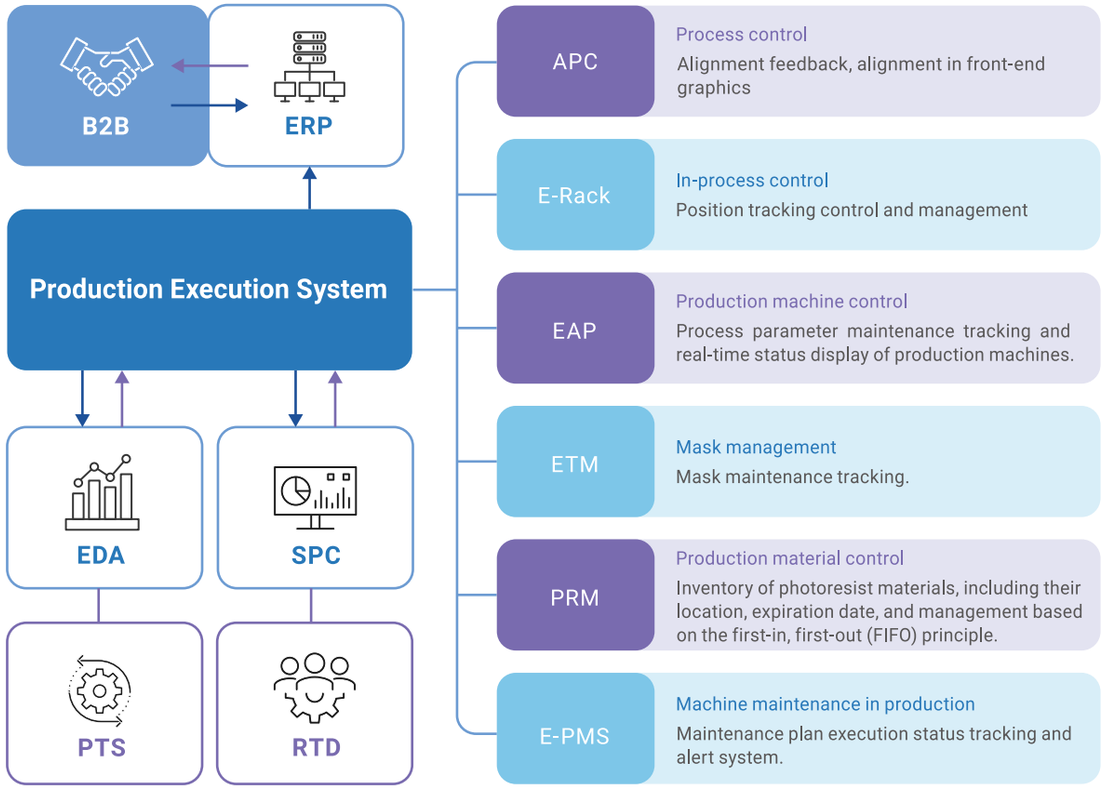
Service
Adopt a customer-centric approach to ensure complete customer satisfaction.

Quality
Implement continuous improvements to provide customers with satisfying products.

Cost
Improve efficiency and productivity and reduce production costs.

Delivery
Implement timely production planning to meet customer needs.

Since the establishment of our Hsinchu plant in 2006, we have been committed to the establishment and implementation of ISO 9001 and IATF 16949 (formerly TS 16949) automotive quality management systems, and launched the Enterprise Resource Planning (ERP) system to integrate resource management for processes, batch control, equipment, masks, raw materials, and project control. In addition, we implemented advance preparation by obtaining the ISO13485 certification for the medical supply chain in 2019. The Company pursues continuous quality improvements to enhance competitiveness and achieve quality improvements across the board. With the expansion of business and to provide customers with more complete services, our company launched the production bases of Zhongli Plant and Longtan Plant in 2017 and 2022. Each plant also successfully completed the establishment of the ISO 9001 system in the same year and has continued to maintain it to date.



To strengthen VisEra's quality culture, the Quality Assurance Department organizes general quality courses for all employees each year and promote the use of the Eight Disciplines Problem Solving as the basic framework for the problem-solving steps of the Company. Our aim is to increase employees' awareness of quality and their use of quality assurance tools. We hope that the use of quality tools can help employees find opportunities for improvement in their work and propose valuable and effective response measures. We offered 60 digital courses and reading courses for quality management in 2024 for 2,484 attendees who passed the courses with 1,117 total training hours. In addition, VisEra encourages all employees to actively participate in continual improvement programs. We organize the Continual Improvement Team Conference (CIT Conference) each year to provide a platform and rewards for exchanging ideas. We hope to create a corporate culture of high quality and continual improvement based on the spirit and activities for continual improvement.

Results of VisEra's CIT activities in the last five years

VisEra's Continual Improvement Activities (CIT)	2020	2021	2022	2023	2024
CIT competitions (number of cases)	7	9	9	10	8
Total number of participants	97	112	108	110	95

3.2.2 Green Design of Products

Product Green Design aims to minimize the environmental impact throughout the product design process while ensuring the product's quality and functional performance. Its core concept is based on environmental protection, achieved by selecting green materials, reducing energy consumption, minimizing pollution emissions, and designing for recyclability and sustainability.

At VisEra, the approach to Green Design (Design for Environment) adopts a comprehensive Life Cycle Thinking (LCT) perspective. This encompasses all stages from raw material procurement, manufacturing processes, product transportation, product usage, to waste disposal. The design, process management, and continuous improvement efforts focus on seven key aspects: energy efficiency, greenhouse gas emissions, material reduction, conflict minerals, hazardous substances, waste reduction, and water resource conservation. The company has been dedicated to developing advanced, efficient, and environmentally friendly products. This includes ongoing collaboration with customers to design low-consumption, high-performance products and exerting influence over suppliers for conflict minerals management and hazardous substance control. In efforts to continuously enhance environmental friendliness, VisEra has established environmental safety and health performance indicators and actively promotes projects aimed at reducing waste, recycling resources, and lowering greenhouse gas emissions. Through green design, the company expects to reduce production costs, improve product quality, and strengthen brand image, thereby meeting the environmental protection needs and expectations of customers and consumers and achieving sustainable development goals.

VisEra Company Green Design Matrix	Material Procurement	Production and Manufacturing	Product Transportation	Product Usage	Resource Recycling
Energy Efficiency	●	●	●	●	
Greenhouse Gases	●	●	●	●	
Material Reduction	●	●	●		
Conflict Minerals	●				
Hazardous Substances	●	●			●
Waste Reduction		●			●
Water Resource Conservation		●			

3.2.3 Hazardous Substance Management

VisEra's management of hazardous substances is built upon the QC080000 hazardous substance management system. For substances that may affect human health or pollute the environment, the company adheres to the principle of avoiding use whenever possible and minimizing use when unavoidable. Products manufactured for customers fully comply with international regulations and customer requirements regarding hazardous substances. Additionally, VisEra continuously promotes hazardous substance substitution programs for raw materials in the manufacturing process. We require suppliers of raw materials to provide declarations ensuring their products do not contain internationally banned substances harmful to the environment. This guarantees compliance with customer demands and international regulations such as the EU RoHS and REACH directives, achieving 100% conformity with hazardous substance reduction regulations and customer requirements. Specifically, we do not use perfluorooctanoic acid (PFOA) and related substances, nor N-Methyl-2-pyrrolidone (NMP). In 2020, we completed the evaluation and introduction of substitutes for PFOA and NMP, and by 2021, no PFOA or NMP was used. Since 2022, we have continued evaluating and implementing alternatives for perfluorohexanoic acid (PFHxA). By 2024, 27 photoresists have been introduced with a substitution rate of 64%, and we expect to complete 100% PFHxA substitution (covering 42 photoresists) by 2025 as scheduled.

The use and management of chemicals are closely related to environmental protection and sustainable development and have long been a key focus of various international sustainability indicators. VisEra is committed to environmental sustainability and, adhering to the principle of sustainable operation, continuously optimizes production processes to reduce the unit consumption of chemicals. By the end of 2024, the company has completed a photoresist reduction plan, achieving an average reduction of approximately 40% in chemical usage.

Product hazardous substance management procedures

Hazardous substance management system / Quarterly management review / No non-conformities

Audit

- Target achievement status.
- Improve preventive measures for non-compliance.
- Compliance with laws and regulations and customer requirements.
- Continual improvement opportunities – replacement of potential banned/restricted substances.

Plan

- Regulatory requirements and customer requirements for identification.
- Establish VisEra's green procurement regulations and a list of hazardous substances.
- Establish hazardous substance management targets and plans.
- Identify hazardous substances used in the manufacturing process and establish management plans.

Review

- Internal audit of the hazardous substance management system.
- Regulations for green procurement at the source meet regulations for hazardous substance management.
- Appoint an impartial external third-party laboratory to inspect products for hazardous substances.
- Supplier hazardous substance management audit.

Implementation

- Use low-hazard raw materials in R&D.
- Green procurement and environmental, safety, and health reviews for new materials and new suppliers.
- Hazardous substance management training for relevant plant personnel.
- Implement replacement plans for hazardous substances.

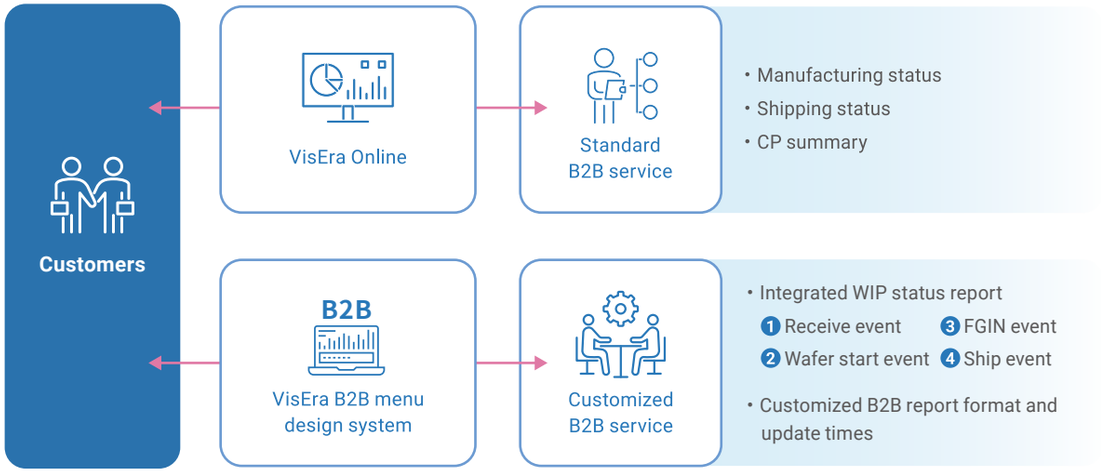
Meet or exceed product hazardous substance management requirements in international regulations

International regulations / customer requirements	Summary of requirements and restrictions	Regulatory compliance description
EU RoHS Directive (EU RoHS)	Product content restrictions include lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls (PBBs), polybrominated diphenyl ethers (PBDEs), diethylhexyl phthalate, diisooctyl phthalate (DEHP), benzyl butyl phthalate (BBP), dibutyl phthalate (DBP), and diisobutyl phthalate (DIBP). Please refer to the EU website for relevant regulations.	VisEra provides lead-free packaging processes for customers. However, certain customers still require the use of minute amounts of lead in bumps due to product characteristics. They are currently part of the EU RoHS exemptions and other substances banned in the EU RoHS are not used in VisEra's manufacturing process.
Product halogen-free requirements.	Bromine: 900ppm Chlorine: 900ppm Bromine + Chlorine: 1,500ppm	All VisEra products meet requirements.
Ccontrol the use of perfluorooctane sulfonic acid (PFOS) and perfluorooctanoic acid (PFOA) on the manufacturing process.	PFOS : 1,000ppm PFOA : 1,000ppm	VisEra has completely banned the use of materials that contain PFOS and PFOA and no product contains the two substances.
EU REACH Annex XVII - List of Prohibited and Restricted Substances.	Please refer to the EU website for relevant substance control regulations.	All VisEra products meet requirements.
EU REACH Substances of Very High Concern (EU REACH SVHC).	Please refer to the EU website for relevant substance control regulations.	All VisEra products meet requirements.
Waste Electrical and Electronic Equipment Directive (WEEE).	Please refer to the EU website for regulations on the waste recycling rate of electronic and electrical equipment and products (e.g., computers and mobile phones).	The products manufactured by VisEra are wafer semiconductors, which form parts of electronic and electrical equipment components and are not directly governed by this regulation.

3.3 Customer Service and Management

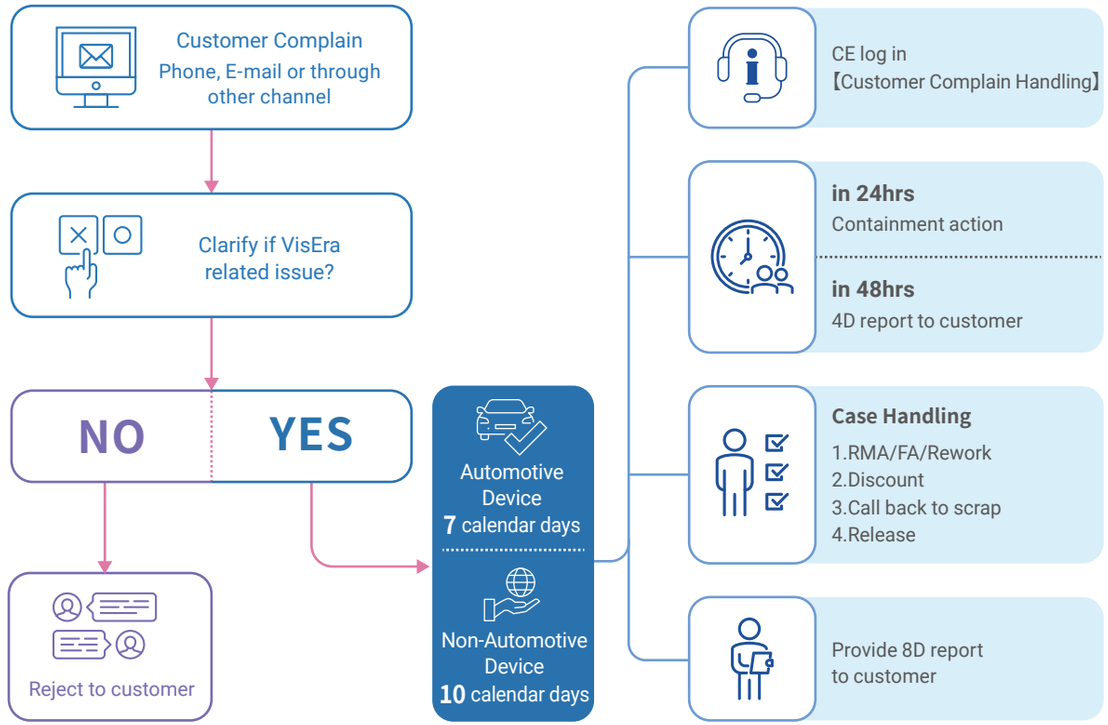
As our customer base grows and their B2B customization requirements increase, we are often constrained by limited IT manpower resources, resulting in extended development schedules when many customers issue requests at the same time. To shorten customer's wait time and increase customer satisfaction, the Company's Business Information Technology Section teamed up with the Purchase Order and Production Plan Unit in 2018 to jointly develop the "B2B Menu design system" designed to effectively reduce IT manpower development and time costs while enhancing customer IT services. They launched the "VisEra Online" platform on June 19, 2018 to provide customers' production lines with accurate and updated information for customers to monitor the product manufacturing schedule, expected delivery date, inventory of finished products, and shipments.

With this system, personnel of the Production Planning Unit can create standardized B2B templates in the "B2B Menu design system" based on the customer's customized fields and formats which cover all incoming and outgoing processes of the product. The information includes the basic transaction records such as delivery of materials, production, completion and inventory, and shipment. It can also be customized based on the customer's preferred points in time and transmission method for receiving B2B reports to meet the customer's needs. It helps customers keep track of the production status and reduces system tracking and inquiry time. It also reduces the time required for the internal development of customized B2B requirements and the time spent on waiting for resources from an average of one month to one week to complete customized B2B information delivery.



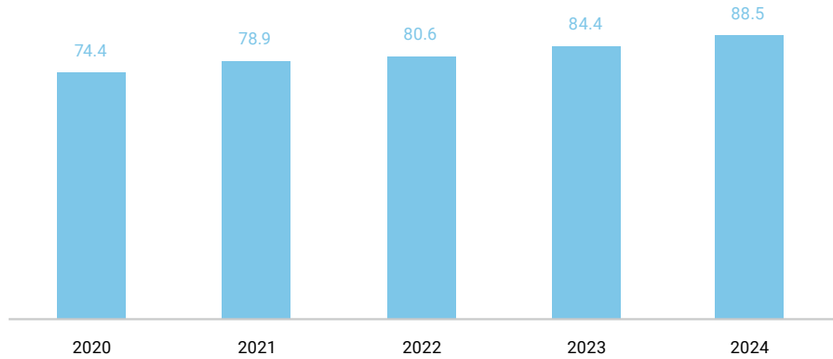
In addition, VisEra values the development of sustainable, equitable, and mutually beneficial relationships with customers. If customers have any comments or recommendations, they can contact the Company by telephone, email or the company website. The Company established the Customer Engineering Service Unit as the dedicated unit for processing customer complaints. We also formulated control procedures for processing customer complaints to protect the rights and interests of customers and improve the quality of customer services. In 2024, there were no substantiated complaints concerning breaches of customer privacy and losses of customer data.

In terms of the procedures for processing customer complaints, we adopted the Eight Disciplines Problem Solving (8D) (i.e., a team-oriented problem-solving approach) in which a dedicated customer complaint handling unit receives related feedback and immediately registers it in the system for case management and tracking. It is required to take preventive measures within 24 hours, submit the root cause analysis report to the customer within 48 hours, and implement relevant improvement measures. The case must be closed within 7 days for automotive products and within 10 days for non-automotive products by reaching a consensus with the customer. We received 2 customer complaint in 2024. (Not releated to substantiated complaints concerning breaches of customer privacy and losses of customer data). After internal investigations and optimization of process monitoring methods, both customer complaints were resolved through communication with customers to ensure that the improvement actions were recognized and supported by the customers. The customers agreed to continue shipments and the cases were successfully closed.

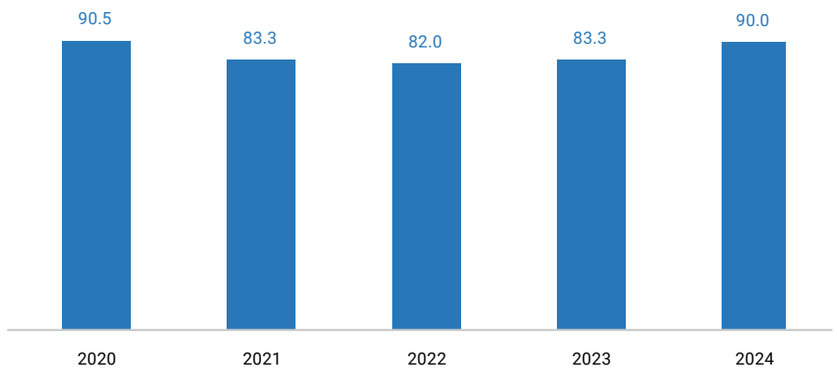


VisEra conducts quarterly business technology review meetings with customers to provide products and services of the highest quality and to ensure that customers' needs are fully understood and provided with support. We also conduct annual customer satisfaction surveys of the top ten customers. As of 2024, the top ten customers account for more than 95% of the Company's revenue. We conduct the survey by email or telephone and the survey covers items such as the price/performance ratio, service, delivery, technical service, and future development. The specific implementation method is defined in the Company's customer satisfaction evaluation procedures. We use the VOC (Voice of Customer) system and the NRTO (New/Re Tape out) system to effectively learn about customer requirements and provide rapid response to customers to increase customer satisfaction. To focus on the importance of customer voice, we use a weighted average to more accurately reflect customers' actual evaluation of our services. Customer satisfaction rate reached the score of 88.5 in 2024, which exceeded the target for the year and showing an upward trend year over year. In terms of business technology review, customer Program Management Department schedules quarterly meetings based on the varying needs of customers. These meetings focus on reviewing quality, technical service, delivery, price/performance ratio, service and get customer feedback. Customers are invited to participate in the assessment process. In 2024, the average business technology review score was 90.

Customer satisfaction survey results in the last 5 years



Customer quarterly business review scores in the last 5 years



Role in Sustainability - Responsible Procurement

As the international community pays more attention to product safety and environmental safety and health issues, any interruption in any link may affect the provision of final products or services. Ensuring the stability of the supply chain and the long-term interests of enterprises and shareholders shows the importance of supply chain management.

4.1 Sustainable Supply Chain

100%

Signing rate of the Supplier Code of Conduct for suppliers with a transaction volume of more than NT$1 million in new transactions in the current year and the previous year

6 consecutive years

of commendation from Hsinchu City Government for outstanding performance in green procurement

62%

Percentage of local procurement of raw materials

Sustainable Supply Chain

Sustainable Supply Chain Management

Suppliers are our most important strategic partners. In addition to providing customers with products that meet their expectations, we invite suppliers to jointly practice corporate social responsibility and pay attention to environmental and social values.

Local Procurement and Green Procurement

To enhance production efficiency, reduce carbon emissions from transportation, and contribute to the sustainable development of local industries, our company continues to promote local procurement.

Conflict Minerals Management

Do not use raw metals from mines that are mined illegally or under harsh working conditions

Target Setting	Results in 2024	2025 Target	2027 Target	2030 Target
Signature of the VisEra Supplier Code of Conduct.	✓ Completion rate 100% Target Completion rate 100%	Completion rate 100%	Completion rate 100%	Completion rate 100%
100% of tier 1 suppliers complete the Sustainability Management Self-Assessment Questionnaire	✓ Completion rate 100% Target Completion rate 100%	Completion rate 100%	Completion rate 100%	Completion rate 100%
Decentralize procurement and increase the proportion of local raw material procurement	↑ Sourced 62% of indirect raw materials locally Target 60%	Sourced 60% of indirect raw materials locally	Sourced 63% of indirect raw materials locally	Sourced 65% of indirect raw materials locally
Suppliers perform responsible mineral due diligence and use of compliant minerals	✓ Supplier due diligence on responsible mineral sourcing: 100% Target 100% of the minerals used are sourced responsibly	100% responsible mineral sourcing	100% responsible mineral sourcing	100% responsible mineral sourcing

↑ Exceeded ✓ Achieved — Missed Target

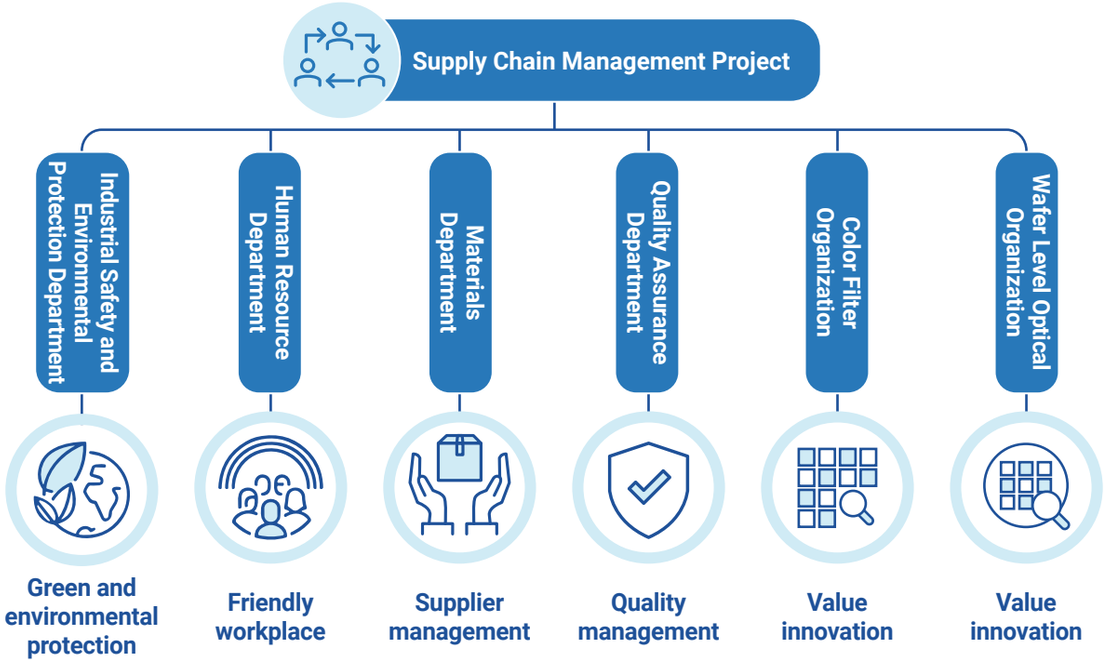
Communication Channels: Material Management Department ESG@viseratech.com

4.1 Sustainable Supply Chain

VisEra is committed to establishing good business and ethical codes of conduct, practicing the core values of integrity, strengthening and improving the sustainable management performance of suppliers, forming a positive cycle, and expanding the sustainable influence of suppliers. We have formulated the following strategies:

- Trengthen supply chain resilience: Introduce ISO 22301 BCM to enhance supply chain resilience and reduce the risk of supply chain disruption.
- Enhance sustainable supply chain capabilities Suppliers are required to follow the "Supplier Code of Conduct" as the basis for their actions, improve labor human rights, safety and health, environmental protection, business ethics and management system performance, and continuously reduce the risk of operational interruption.

Visera Company's supplier management structure is planned with the Materials Department as the responsible unit for the supply chain. Communication meetings are held regularly every year to coordinate various departments to implement strategies and goals such as supplier green environmental protection, friendly workplace, supplier management, quality management and value innovation, so as to strive for excellence and practice sustainable management in the three aspects of environment, society and economy. In order to implement the evaluation of new supplier cooperation and ensure that the cooperation relationship with suppliers is fair, transparent and in line with ethical standards, Visera requires suppliers to sign Visera Company's professional ethics and supplier code of conduct compliance statement. To enhance improvements and achieve sustainable management in environmental, social and economic aspects, VisEra established the Supplier Review Board (SRB) in the second quarter of 2022. As a principle, it holds supplier regular review meetings to rule on the invalidation of new suppliers or existing suppliers for the purpose of improving supplier management.



4.1.1 Sustainable Supply Chain Management

VisEra regards suppliers as the most important strategic partners. In addition to providing products that meet customer expectations, we invite suppliers to jointly fulfill corporate social responsibility while supporting environmental protection and social values. VisEra's suppliers for seven major procurement categories include raw materials, equipment and components, plant operation and engineering, outsourced service providers, waste disposal, service providers, and products. There were 647 suppliers in transactions in 2024. We identify tier 1 suppliers and key suppliers based on the procurement amount and the importance of the products and implement corresponding management measures to reduce supplier risks.

Supplier rating	Definitions	Number of Companies	Management Measures
Tier 1 suppliers	Those with direct transactions that exceed NT$1 million.	251	• Signature of the VisEra Supplier Code of Conduct. • Encourage tier 1 suppliers to request their upstream suppliers, contractors, and service providers to implement management in accordance with these standards.
Critical suppliers	Those suppliers that meet criteria for the top 80% of annual procurement expenditures or irreplaceable products or services, and being labor-intensive contracting firms that the RBA focuses on	94	• Signature of the VisEra Supplier Code of Conduct. • Encourage critical suppliers to request their upstream suppliers, contractors, and service providers to implement management in accordance with these standard. • Signature of the CSR Letter (suppliers of direct materials and contractors). • Regular evaluations and audits (suppliers of direct materials and contractors). • Implementation of the sustainability self-assessment questionnaire, and based on the questionnaire results and discussions with relevant units, formulate the audit list of suppliers for the current year. • For suppliers identified as key or highly concerning based on sustainability risk assessments, audits and guidance implementation must be decided upon by the Supplier Review Meeting.

Convene two material preparation meetings each week for key materials such as photoresists and target materials, and implement continuous review of the quantity of raw material inventory with related personnel based on the customer demand volume. Photoresist materials generally involved joint development and there is only one supplier. To mitigate the material supply interruption risks, we ensure that the suppliers have backup plants. We maintain at least two main suppliers with backup plants for each target material. There has not been any shortage in supplies or interruptions that impacted production at the Company in the last three years or in the most recent period. Direct materials of VisEra are coated on products and do not need to be recycled. Therefore, there are no investments or plans for technologies for recycling materials. Other raw materials such as tetramethylammonium hydroxide (TMAH), isopropyl alcohol (IPA), and solvents are disposed as waste or recycled according to waste management practices after use.

In terms of supplier management practices, we have gradually implemented cooperation with suppliers through four major strategic projects: new supplier assessment, supplier evaluation, continuous improvement management and supplier communication platform, to create a supply chain goal that emphasizes environmental protection, labor human rights, safety, social responsibility and sustainable development.

Supplier Management Item

New Supplier Assessment

Implementation Methods

- All new suppliers are required to sign the "Compliance Statement for the Code of Professional Ethics and Supplier Code of Conduct" and we survey the labor, health and safety, environmental protection, ethics and management systems of the suppliers to ensure suppliers fulfill their social responsibility commitments.
- We conduct investigations on new suppliers of direct materials and production machines. The scope of investigation includes company operations, financial status, factory operations, and related certifications obtainment. Suppliers can only be registered in the Company's system and become part of VisEra's supply chain after the written review and approval from the procurement, quality assurance, engineering, and EHS units.

Achievements

- In 2024, we acquired 58 new suppliers and 100% of them signed the "Compliance Statement for the Code of Professional Ethics and Supplier Code of Conduct".
- In 2024, we completed the review and approval from the procurement, quality assurance, engineering, and EHS units for 2 new suppliers of production machinery of direct raw material they joined VisEra's supply chain. The completion rate was 100%.

Supplier Evaluation

Implementation Methods

- We require suppliers of direct materials and contractors to sign VisEra's CSR Letter to ensure that the metals such as gold, tantalum, tungsten, tin, cobalt and mica they supply are not conflict minerals and that they follow the guidelines of the Organization for Economic Co-operation and Development (OECD) for responsible supply chains.
- ISO 9001 certification is necessary for the suppliers of direct materials and contractors.
- Suppliers of key direct materials (including contractors) are regularly evaluated by the quality assurance, engineering, procurement and material management, and R&D units through the QCDST (quality, cost, delivery, service, and technology) supplier rating mechanisms. And also communicate with suppliers regarding the evaluation results.
- In 2024, we issued sustainability self-evaluation questionnaires to 100% of the key suppliers and suppliers of specific products or services. The questionnaire incorporates the five sections of the RBA Code of Conduct including Labor, Health and Safety, Environment, Business Ethics, and Management System and can be used to examine the suppliers' level of participation and achievements in social responsibility. We conducted risk identification based on the results of the questionnaire, and identified suppliers of high concern for the annual supplier audit list. We aim to reduce risk levels through audits, assistance, and improvement programs.

Achievements

- In 2024, we reviewed 16 suppliers of key direct materials and contractors and they all signed VisEra's CSR Letter. The completion rate was 100%.
- 100% of direct raw material suppliers and outsourcers are ISO 9001 certified and continue to maintain the validity of their certificates.
- We completed the QCDST evaluation for suppliers of key direct material (including contractors) in 2024 and distributed the evaluation results to suppliers on the Supply Online Supplier Platform. For positive feedback (e.g., support for delivery ahead of schedule, new technology development, and supply of new products), we expressed our gratitude. For negative feedback (e.g., quality anomaly events or error in shipping information or quantity), supplier had achieved our expectations via the discussion in regular meeting with unit personnel.
- In 2024, a total of 68 sustainability self-evaluation questionnaires were distributed to suppliers of raw materials, contractors, suppliers of machinery and parts, and plant operation and service providers. The response rate was 100%. After the identification, no suppliers were found to be of high concern. Together with members of the partnership team from the Quality Systems Department, Industrial Safety and Environmental Protection Department, and Employee Relations Department, 12 suppliers were selected to schedule the 2024 supplier audit plan based on considerations such as the importance of direct raw materials, RBA requirements, and occupational safety risks.
- According to the company's procurement process management regulations, there were 0 suppliers that failed the audit that year, and 1 supplier whose RBA results were conditionally acceptable. After the supplier was required to make improvements, the audit team members conducted a re-evaluation of the 3 labor aspects, 3 ESH aspects, and 2 management system aspects that had been completed.

Continuous Improvement Management

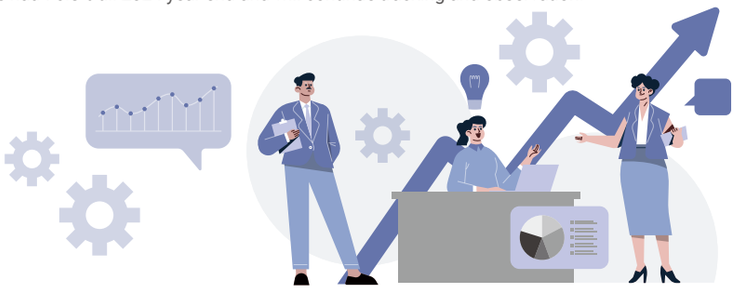
Implementation Methods

- We perform audits of suppliers of direct materials each year. Onsite audits of suppliers are conducted by the quality assurance, procurement, and EHS units. We provide assistance to suppliers to improve the audit results and weaknesses, and continue to follow up.
- For suppliers that cannot attain targets, consider the impact on operations and bearable risks and continue to implement improvements, reduce the transaction volume, or terminate transactions.

Achievements

- In 2024, we conducted onsite or online audits of 12 suppliers of direct/indirect raw materials, outsourced services, plant engineering, and services. We used the opportunity to communicate the Supplier Code of Conduct to suppliers. We used the Supplier Quality System Questionnaire, Supplier Contractor ESH Assessment Table, and Supplier Sustainability Self-Evaluation Questionnaire to conduct audits based on the supplier's category and attributes.
- In the audit process, we classified violations of procedures and regulations as finding. Other items were listed as suggestion. Finding accounted for 21.2% of the results and the reasons for the top 2 finding included:
  (1) Environmental health and safety: No education and training on hazardous chemicals, no relevant hazard signs at the work site, etc.
  (2) Labor human rights: Extending working hours without a resolution at a labor-management meeting, not disclosing complaint reporting channels, etc.

  Regarding to finding and suggestion, we continue to request suppliers to submit the evidence of improvement before the stipulated deadline and also confirmed the improvement results with relevant personnel. The completed rate had 76.8% till 2024 year end and will continue tracking and observation.



Supplier Communication Platform

Implementation Methods

- Hold regular supplier meetings to facilitate more harmonious and smooth cooperation between VisEra and suppliers.
- Contractor agreement organization meetings.
- Quality management meetings.
- Supply chain management communication.

Achievements

- Completed 622 contractor agreement organization pre-construction meetings in 2024.
- Completed QBR meetings (regular) with 3 suppliers of direct raw materials in 2024. In addition to quality performance and key project reviews, we also focused on ESG and BCP related issues and shared information between the companies.
- Completed 2 raw material supplier and 1 outsourcing supplier quality meetings (irregular) in 2024.

To ensure safety in the work environment of the supply chain, ensure that employees are respected, and ensure that business operations support environmental protection and ethical practices, VisEra has established the "VisEra Suppliers Code of Conduct" based on the Responsible Business Alliance (RBA) (formerly EICC) Code of Conduct and reference guidelines in the UN Guiding Principles on Business and Human Rights (the UN Guiding Principles) and other internationally recognized human rights regulations including the ILO Declaration on Fundamental Principles and Rights at Work and the UN Universal Declaration of Human Rights. It requires suppliers to meet the stated sustainability standards for labor, health and safety, environmental protection, and integrity. We required the 58 new suppliers added in 2024 to sign the Supplier Code of Conduct. The signature rate was 100%.

Spotlight

In order to implement a responsible supply chain and exert sustainable influence, VisEra has formulated six categories of environmental, safety, and health procurement regulations based on regulatory requirements and internal operational norms. In 2024, it has been conducting phased environmental, safety, and health as well as RBA standard promotion for 65 suppliers in these six categories (Note). A total of 25 manufacturers who did not attend the physical promotion were also distributed training materials and promotion content confirmation forms. A total of 76 suppliers and 61 manufacturers participated in this training, and the manufacturer promotion rate reached 94%. VisEra actively engages with suppliers through Supplier Workshops, aiming to enhance their environmental, safety, and health management in alignment with legal requirements and operational standards.

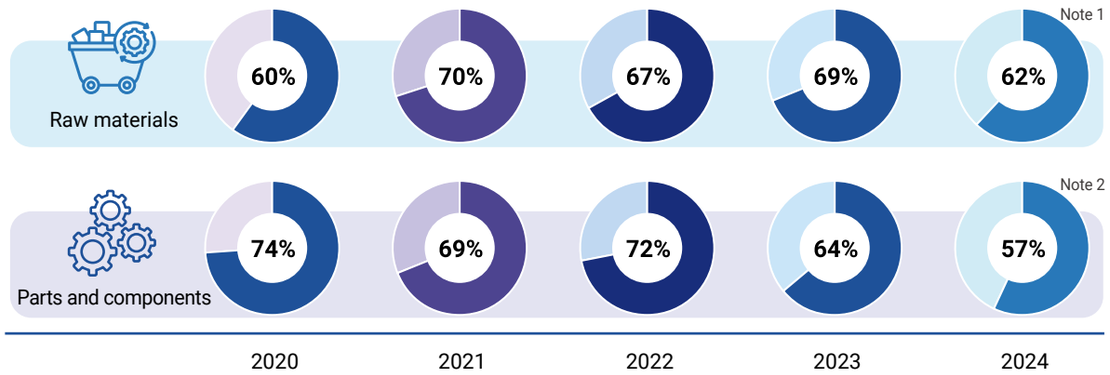
Supplier ESH Training

Supplier RBA Training

Note: The six categories of suppliers are:
1. Machinery equipment and household sundries
2. Machinery, equipment, or appliances required by law
3. High-altitude operation and personal protective equipment
4. Plant engineering (applicable scope: production plant area)
5. Hazardous chemicals
6. Chemical storage cabinets

4.1.2 Local Procurement and Green Procurement

To enhance production efficiency, reduce carbon emissions from transportation, and contribute to the sustainable development of local industries, our company continues to promote local procurement. VisEra's main operational production site is located in Taiwan. The local procurement ratios for raw materials and components over the past five years are as follows:



Note 1: The inplement of new suppliers of direct materials has reduced the local procurement ratio of raw materials.
Note 2: The introduction of new technology development equipment has reduced the local procurement ratio of components.

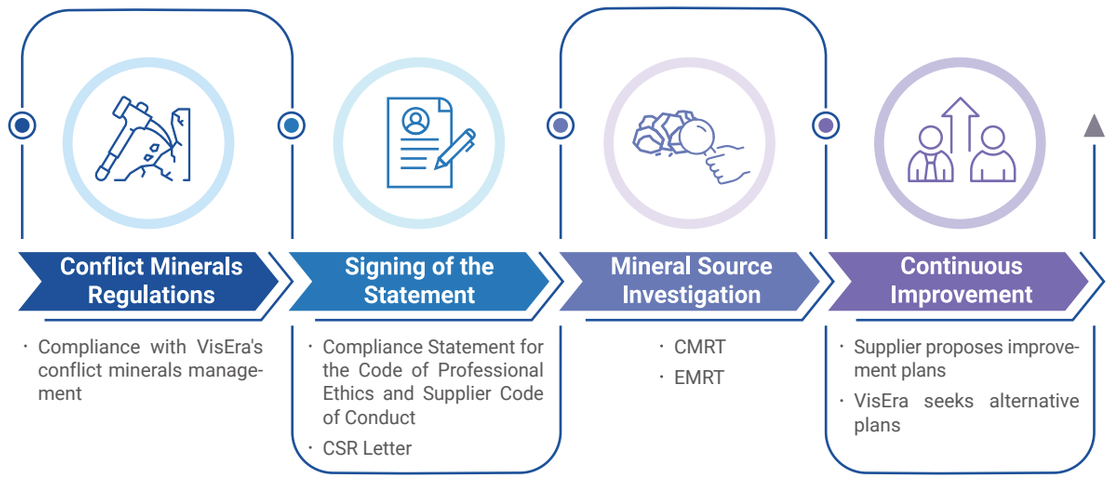
In addition, VisEra actively promotes a green procurement policy, encouraging procurement of products that meet various domestic environmental and green certifications, as well as products with internationally recognized environmental certifications or those covered by mutual recognition agreements with Taiwan. These certifications include Energy Star, FSC, and PEFC for sustainable forestry. Since 2019, the company has been recognized annually by the Hsinchu City Government for outstanding performance in green procurement evaluations. Furthermore, in 2024, VisEra received the Environmental Protection Administration's award for excellence in the evaluation of green procurement for private enterprises and organizations.

4.1.3 Conflict Minerals Management

VisEra is committed to being a responsible link in the supply chain, ensuring social and environmental responsibility, and pledges not to use minerals extracted from areas of armed conflict, forced labor, or abusive working conditions. We require all relevant suppliers to comply with the prohibition of "conflict minerals" and disclose information about their smelters to pass new material certification and engage in transactions. In cases where information disclosure is incomplete or materials originate from non-compliant smelters, VisEra continuously urges suppliers to improve and explores alternative solutions.

VisEra mandates suppliers to sign a "Compliance Statement for the Code of Professional Ethics and Supplier Code of Conduct" and conducts an annual Conflict Minerals Questionnaire survey of direct material suppliers and subcontractors. We demand that materials provided by direct material suppliers and subcontractors meet corporate social responsibility standards, including current legal requirements for gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), and mica, or any metals in the future considered "conflict minerals" under the law. Suppliers must investigate the sources and disclose them to avoid materials from conflict areas or confirm that they originate from smelters certified through the Responsible Minerals Assurance Process (RMAP) provided by the Responsible Minerals Initiative (RMI). If incomplete disclosure or materials from non-compliant smelters are discovered, VisEra will continue to request improvements from suppliers.

VisEra updates the "RMI Conflict Minerals Reporting Template" at least once a year to avoid the risks of overlooking new minerals and new regulatory requirements, using the latest version of the questionnaire in 2024. We conduct audits of procurement targets or smelters as needed to ensure that the supplied raw materials meet social responsibility standards. In 2024, we used the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) questionnaires to survey 16 direct material suppliers and subcontractors, achieving a questionnaire response rate of 100%. Among them, 8 smelters identified were all certified under the Responsible Minerals Assurance Process (RMAP), with a non-compliance rate of 0%. As none of the direct material suppliers or subcontractors used conflict minerals, there were no restrictions or difficulties encountered, and no subsequent improvement measures were required. Currently, there have been no significant changes or upward trends in raw material supplier prices due to conflict minerals management.



Role in Sustainability - Green Production

VisEra considers pollution prevention as one of its top operational responsibilities and strives for environmental sustainability and green production, with the vision of becoming a benchmark enterprise in environmental protection.

Note: For VisEra's environmental policies and commitments, please refer to VisEra official website / About VisEra / Environment, Safety, and Health.

93.76%
Waste recycling rate (including Alternative Energy)

Acquiring 36,643
Renewable Energy Certificates, which is equivalent to reducing emissions by 18,102 metric tons of CO_2

Over 90%
Process water recycling rate in Hsinchu Plants

Climate Strategy and Greenhouse Gas

Greenhouse Gas Management

Maximize exhaust gas reduction to minimize Scope 1 greenhouse gas emissions.

Target Setting

Local Scrubber (LSC) Exhaust Gas Reduction Rate

Results in 2024	2025 Target	2027 Target	2030 Target
	LSC Exhaust Gas Reduction Rate >90% New	**LSC Exhaust Gas Reduction Rate >95%** New	**LSC Exhaust Gas Reduction Rate >98%** New

Exceeded | Achieved | Missed Target

Communication Channels: Industrial Safety and Environmental Protection Department ESG@viseratech.com

5.1 Climate Strategy and Greenhouse Gas

5.1.1 Climate Strategy

In response to increasingly severe cases of extreme weather, it is crucial for companies to build up the resilience to respond to climate disasters in their business operations. VisEra established an Enterprise Risk Management (ERM) system with reference to the ISO 22301 Business Continuity Management standards. We evaluated the frequency of risk events and the severity of their impact on the Company's operations with a Risk Map, defined the priority and risk level for risk management, and adopted corresponding risk management strategies based on the risk rating. The assessment results showed that the risks associated with climate change include drought, strong typhoons, flooding, earthquakes, power and water shortages, and increasingly stringent regulatory requirements. VisEra conducts training and exercises on mitigation measures through scenario simulation, and regularly reviews risk changes and responses every quarter.

Since 2022, VisEra's ESG Committee has been identifying climate risks and opportunities every two years based on the Task Force on Climate-related Financial Disclosures (TCFD) framework. ESG Committee reviews international research reports and evaluates climate change risks and response measures, identifying potential risks and opportunities. Based on these assessments, key performance indicators are established to manage goals and effectively track the progress and outcomes of the actions taken, thereby reducing the financial impact of climate risks on operations. ESG Committee focuses on four major risks—"Greenhouse Gas Emissions Cap Control and Carbon Fee Collection/Net-Zero Emissions, Extreme Weather Events such as Typhoons and Floods, Droughts, and Rising Average Temperatures"—and two major opportunities—"Material Conservation Designs and Reduction of Water Usage and Consumption". Considering both internal and external environmental changes, the committee refers to methodologies disclosed by companies worldwide to perform financial impact quantification. Strategies and actions for addressing climate change are developed under the four dimensions of "Governance", "Strategy", "Risk Management", and "Indicators and Targets", aiming to mitigate the impact of climate risks and enhance the organization's climate resilience.

Climate-Related Strategy Management Framework

Category	Management Strategy	Implementation Results in 2024
Governance	• The Board of Directors regularly reviews the risks and opportunities related to climate change. • ESG Committee: It is chaired by the senior executive appointed by the Chairman and regularly reviews the Company's climate change strategies and goals, and reports to the board of directors. • Risk Management Steering Committee: It is chaired by the President and accompanied by a management representative, the Committee is responsible for the focus of corporate risk management and risk assessment and mitigation, while reporting annually to the Board of Directors on annual corporate risk management, including climate change issues.	• The ESG Committee convenes quarterly to discuss corporate sustainability issues, including strategies for responding to climate change. Matters discussed are recorded as resolutions or pending action items, which are subject to follow-up and improvement. • The Risk Management Steering Committee held a total of 4 meetings, reviewing operational risks such as carbon fees, net-zero emissions, extreme weather events and so on. Response strategies are formulated quarterly and the implementation status is reviewed accordingly.
Strategy	• The ESG Committee regularly discusses and identifies short-, medium-, and long-term climate-related risks and opportunities. • Assesses the impact of climate risks and opportunities on the organization's operations, strategy, and financial performance. • Conducts scenario analysis to evaluate the resilience of the organization's strategy under various climate scenarios.	• Regarding transition risks, the Company referred to the World Energy Outlook (WEO-2024) released by the IEA and selected the 2050 Net Zero Emission (NZE) Scenario and the very low emissions scenarios in the Shared Socioeconomic Pathways (SSP) 1-1.9 in the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR6) in the scenario analysis to assess the cost required for implementing carbon reduction strategies in the future. • Regarding physical risks, the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC), specifically the Shared Socioeconomic Pathways (SSP) scenarios SSP1-2.6 and SSP5-8.5, is used as the foundational database for climate-related risk analysis. These scenarios help assess potential impacts and financial implications that may arise in future operations, and guide the development of corresponding risk management measures.
Risk Management	• A climate risk identification process is developed every two years using the TCFD framework. • The significance of climate-related risks and opportunities is assessed based on the level of impact and likelihood of occurrence, with corresponding response measures formulated. • The results of climate risk identification and assessment are integrated into the Enterprise Risk Management (ERM) system and are regularly reviewed by senior management.	• ESG Committee evaluated the qualitative and quantitative financial impacts of material climate-related risks and opportunities discussed by relevant departments • A total of 4 major risks were identified—Greenhouse Gas Emissions Cap Control and Carbon Fee Collection/Net-Zero Emissions, Extreme Weather Events such as Typhoons and Floods, Droughts, and Rising Average Temperatures, and 2 major opportunities—Material Conservation Designs and Reduction of Water Usage and Consumption. • The financial impacts of the identified major risks were estimated and reported to senior management at the annual Risk Management Steering Committee meeting.
Indicators and Targets	• Management indicators and targets are established to measure climate-related risks and opportunities. • Greenhouse gas emissions from Scope 1, 2, and 3 are inventoried and disclosed annually in accordance with ISO 14064, to identify emission sources and enable focused management. • Product life cycle assessments are conducted, with efforts to improve carbon footprint hotspots through hotspot analysis.	• Greenhouse gas management and energy recycling targets have been established. For details, please refer to the "Greenhouse Gas Management" and "Energy Management" sections of this report. • Compliance with renewable energy regulations for major energy users has been achieved, and medium- to long-term renewable energy targets have been set. For details, please refer to the "Energy Management" section of this report. • Product life cycle assessments have been completed, and improvement measures have been implemented based on identified carbon footprint hotspots.

Climate-Related Risks and Opportunities and Corresponding Strategies

Type	Category	Issues	Scenario Assumptions	Potential Financial Impact	Response Strategies
Transition Risk	Policy and Regulatory Risk	Greenhouse Gas Emissions Cap Control and Carbon Fee Collection/Net-Zero Emissions	• IEA WEO 2024 NZE 2050 Net Zero Emissions Scenario: A global pathway to limit temperature rise to no more than 1.5°C. • IPCC AR6 Shared Socioeconomic Pathway SSP1-1.9: An ultra-low emissions scenario.	• In accordance with the Climate Change Response Act, carbon fees will be implemented starting in 2025, with the projected impact on the company's operating costs estimated at less than 1%. • Installation and operational costs for carbon reduction equipment are expected to increase. • Costs associated with the purchase of renewable energy and carbon rights fee are also expected to rise, with an anticipated impact on the company's operating costs of less than 1%.	• Set aggressive carbon reduction targets and use 100% renewable energy company-wide by 2050. • Raise resource utilization and reduce the Company's mid- and long-term operating costs, which can also achieve the goal of energy conservation and carbon reduction. • Continue to conduct greenhouse gas inventory, analyze the status quo of emissions, and set reduction targets.
Physical Risk	Immediate Risk	Extreme Weather Events such as Typhoons and Floods	Under climate change, extreme weather events expose the company's operational sites to natural disasters, resulting in business interruptions and increased restoration costs. • Under the low emissions scenarios of SSP1-2.6, the average annual total precipitation in Taiwan in the medium and long term will increase by around 12% and 16%, respectively, and the average annual maximum daily precipitation intensity will increase by around 15.7% and 15.3%, respectively. • Under the very high emissions scenarios of SSP5-8.5, the average annual total precipitation in Taiwan in the medium and long term will increase by around 15% and 31%, respectively, and the average annual maximum daily precipitation intensity will increase by around 20% and 41.3%, respectively.	Sudden-onset climate disasters may cause damage to assets, such as plants and equipment. The Company may face operational disruptions or reconstruction or repair costs, which are expected to affect the Company's operating revenue by roughly 1% to 3% and increase repair costs.	• Establish and improve emergency response procedures, such as purchasing sandbags to block water flows, turning on the stormwater discharge valves in the side ditches to stop collecting stormwater, and conducting regular exercises to respond in advance and mitigate the impact. • Sign a property damage business interruption (PDBI, including business interruption insurance and property insurance) insurance contract with an insurance company every year to reduce business interruption losses and repair costs caused by extreme weather events, and increase in operating expenses of less than 5%.
		Droughts	It is estimated that water resource interruption may halt production lines, resulting in a prolonged operational shutdown.	It is assumed that water shortage may cause disruption to the Company's operations for seven days, which may affect the Company's operating revenue by roughly 1% to 3%.	• Regularly conduct water shortage exercises. • Establish water filling procedures and install filling equipment, and regularly offer training on operating procedures. Operating costs are expected to increase by approximately 1% to 3%. • Improve water resource efficiency, continue to implement water-saving measures, use recycled water, and reduce water use and consumption.
	Long-term Risk	Rising Average Temperatures	• Under the mitigation scenarios of SSP1-2.6, the annual average temperature in the middle and late 21st century may rise by 1.3°C and 1.4°C, and the number of days with maximum temperature above 36°C in various places will increase by about 6.8 days and 6.6 days, respectively. • Under the worst scenarios of SSP5-8.5, the annual average temperature in the middle and late 21st century may rise by more than 1.8°C and 3.4°C, respectively, and the number of days with maximum temperature above 36°C in various places will increase by about 8.5 days and 48.1 days, respectively.	Rising average annual temperatures lead to increased usage of energy equipment, resulting in higher energy costs. According to information from Taiwan's Bureau of Energy, lowering air conditioning temperature by 1°C increases electricity consumption by 6%. Assuming electricity tariffs remain unchanged, under the SSP1-2.6 scenario, electricity costs are projected to rise by approximately 7.8% to 8.4%, with an impact on operating costs of less than 1%. Under the SSP5-8.5 scenario, electricity costs are expected to increase by approximately 10.8% to 20.4%, also with an impact on operating costs of less than 1%.	• Establish an energy management organization to formulate energy conservation and carbon reduction development targets and plans, coordinate and integrate various departments' energy conservation and carbon reduction strategies and projects, and continue to adopt and evaluate various energy-saving technologies to implement energy improvement plans for relevant equipment. • Adopt intelligent control equipment to improve energy efficiency.
Opportunities	Resource Efficiency	Material Conservation Designs	To meet the requirements of a green supply chain, efforts are made to enhance the recycling and reuse rates of packaging, packing materials, and used empty containers.	The domestic packaging material recycling rate exceeds 80%, reducing packaging procurement costs, with an expected impact on operating costs of less than 1%.	• Product packaging material recycling and reuse. • Packaging bags recycling and reuse. • Discarded empty containers recycling and reuse.
		Reduction of Water Usage & Consumption	To implement effective water resource management.	Efforts to reduce the procurement cost of backup water sources are projected to result in an operating cost impact of less than 1%.	• Continuously promote water-saving measures. • Improve industrial water efficiency.

5.1.2 Greenhouse Gas Management

Scope 1

Greenhouse Gas Emissions

5,235 metric tons of CO_2e

Scope 2

Greenhouse Gas Emissions

30,753 metric tons of CO_2e

Scope 3

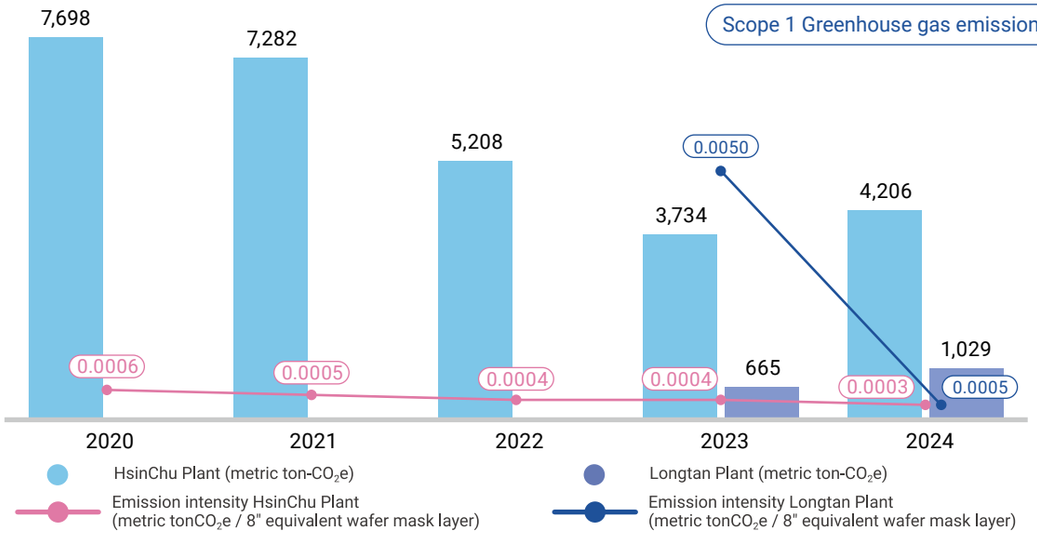
Greenhouse Gas Emissions

32,350 metric tons of CO_2e

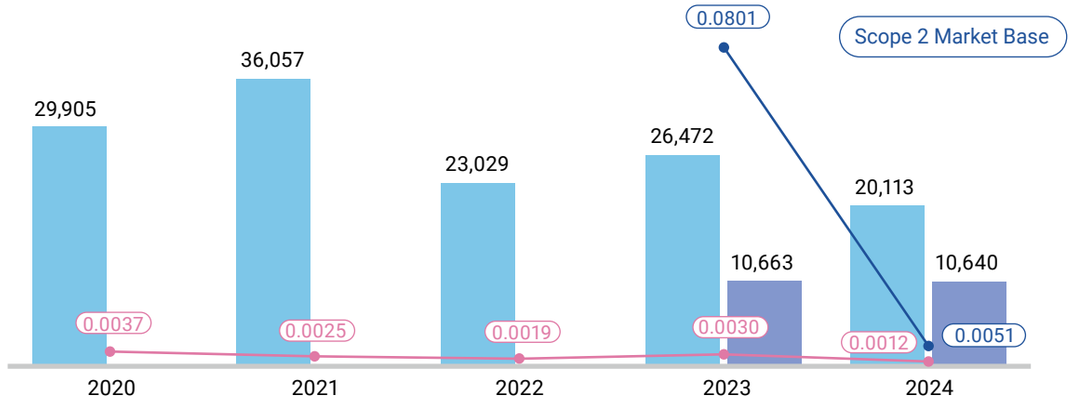
VisEra established a voluntary greenhouse gas inventory system in 2013. We referenced ISO 14064-1 standards and the WBCSD/WRI Greenhouse Gas Protocol, and regularly inventory greenhouse gas emissions every year to monitor greenhouse gas usage and emissions, verify the effectiveness of reduction actions, and obtain third-party verification.

VisEra regards renewable energy as an important strategy for attaining net zero emissions. We continued to optimize process greenhouse gas usage and maximize exhaust gas reduction as our benchmark actions. Since 2020, we have local scrubbers (LSC), which are now 100% installed in new and existing plants. We also continue to replace inefficient LSC in existing plants, effectively reducing process fluorine gas emissions. Compared with not installing LSC, we have taken concrete actions to reduce direct greenhouse gas emissions in Scope 1 by 33,393 metric tons of CO_2e. In 2024, due to the introduction of multiple energy-saving measures and the increase in the use of renewable energy in the factory (as detailed in the energy management section), the Scope 2 emission intensity will be reduced. The carbon reduction amount of the energy-saving project in 2024 will reach 368.18 metric tons of CO_2e. Since 2023, the Hsinchu Plant and Longtan Plant Office have been using 100% renewable energy.

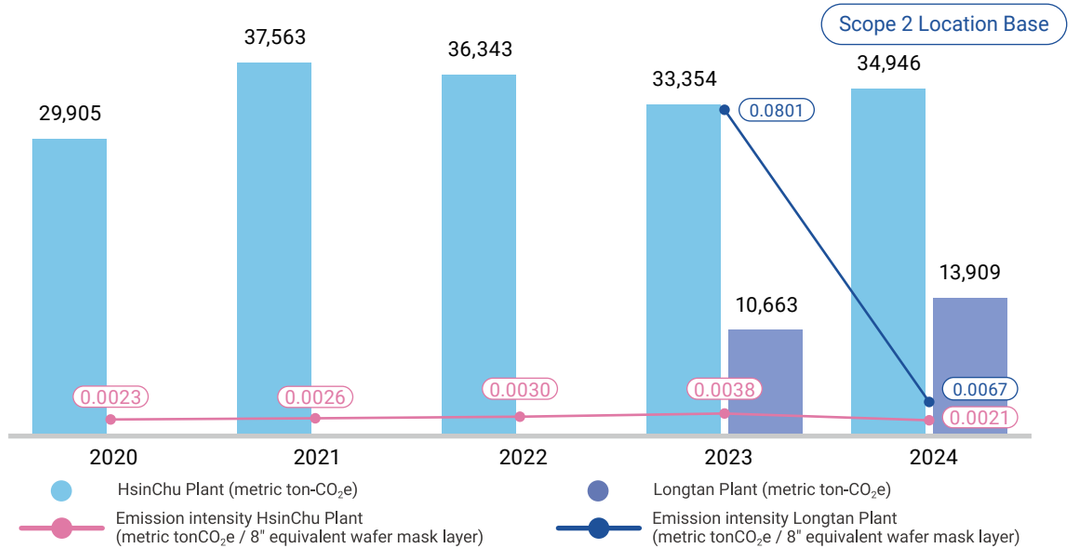
Scope 1 Greenhouse gas emissions



Scope 2 Market Base



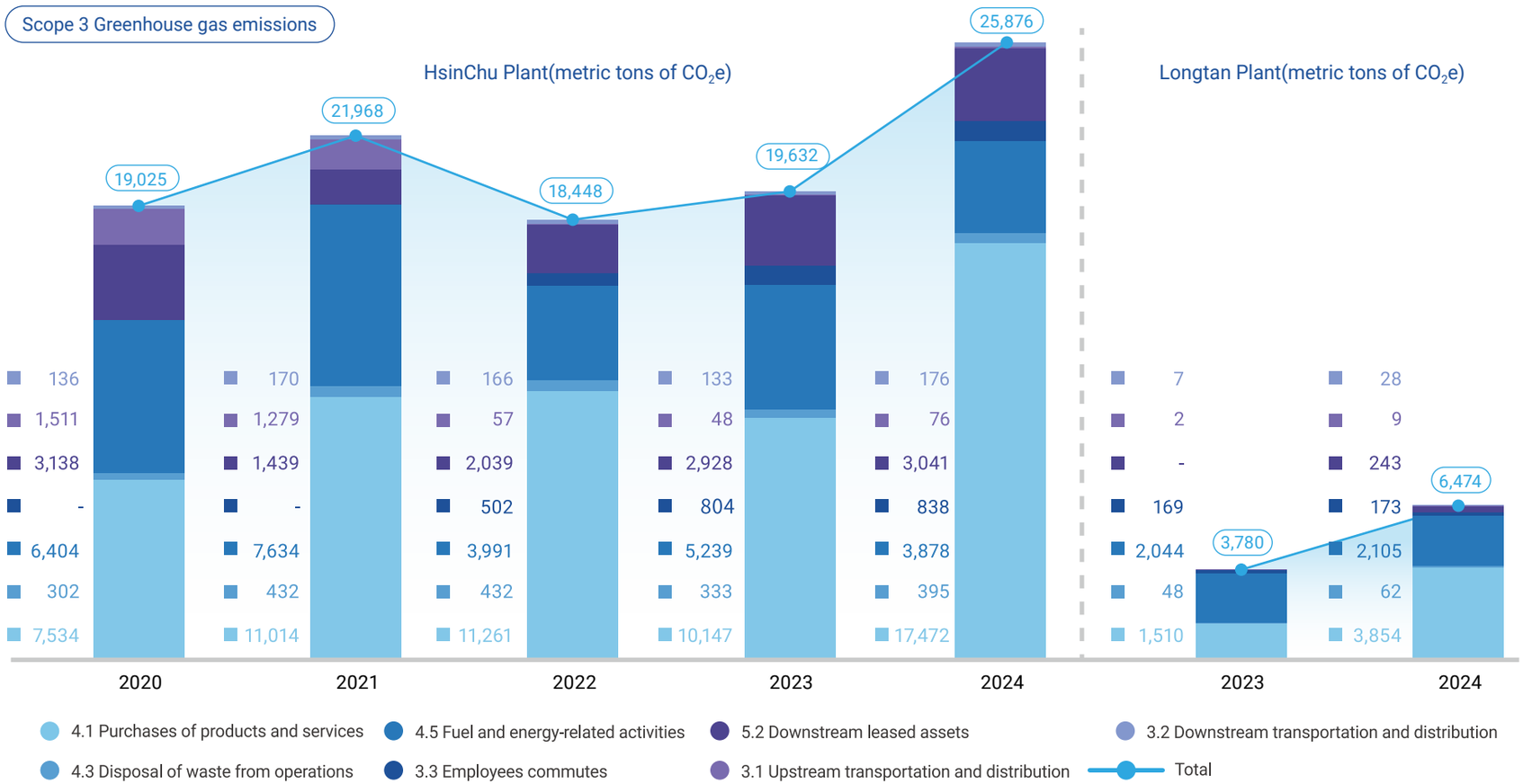
Scope 2 Location Base



Note 1: In terms of the organizational boundaries, we adopted the 100% operation control methodology.Including VisEra Hsinchu Site and Longtan Site (joined from 2023), excluding Zhongli Site (emissions account for less than 5% of total emissions.
Note 2: The GWP values prior to 2022 were based on the IPCC Fourth Assessment Report (AR4), values for 2023 were based on the Fifth Assessment Report (AR5), and values for 2024 are based on the Sixth Assessment Report (AR6).
Note 3: Electricity carbon emissions were calculated using the emission factor of 0.494 kg CO_2e/kWh, as published in 2023 by the Bureau of Energy, Ministry of Economic Affairs.

To strengthen the integrity of the GHG inventory in the value chain, VisEra has included the quantification of Scope 3 emissions and obtained external verification starting from 2020. VisEra referenced the 15 types of Scope 3 emissions defined in the WBCSD/WRI Greenhouse Gas Protocol Scope 3 Calculation Guidance and estimated the categories of significant indirect emissions, taking into account factors such as ease of obtaining activity data, accuracy of emission coefficients, time required for data collection, and compliance obligations. Emissions from employee commutes have been included in the inventory since 2022. The results show that the areas with significant Scope 3 greenhouse gas emissions were raw material production and energy-related activities. We will actively work with suppliers to implement effective action plans and create a sustainable supply chain.

Scope 3 Greenhouse gas emissions



Note 1: Disposal of waste includes both solid and liquid waste.
Note 2: Scope 3 emissions have included the Longtan Plant since 2023.
Note 3: For Scope 3 emissions, GWP values prior to 2022 were based on the IPCC Fourth Assessment Report (AR4), values for 2023 were based on the Fifth Assessment Report (AR5), and values for 2024 are based on the Sixth Assessment Report (AR6).

Focus case- scope 1-reduction

To responding the global climate change and the trend of semiconductor/ skill revolution, the chemical usage are diverse and the public focus on the climate change (the green house gas reduce/ the exhaust control). Comply with the government 2025 policy of zero exhaust. VisEra set LSC to make sure the green house reduce benefit >98% with different chemistry usage and gas exhaust to let the green house gas exhaust reach the first step tackle and put in the cental air pollution tackle equipment to implement waste gas to coincide the rule standard. The performance of reducing CO_2 also get the competent authority pride and get the country science and technology committee science park CO_2 reduction merit award in 2023.

5.1.3 Product Environmental Impact Assessment

VisEra devote to decrease the lifeline of products to the environment impact in each phase with the sustainability thinking including the ingredient manufacture and transportation, the product manufacture , test and cover. To execute evaluation of a life cycle of products , CO_2 foot print and the water foot print every three year and get ISO14040, ISO14067, ISO14046, and ISO50001the third side certification. We discover the inspection result in 2023, the green house effect hot spot occupied 66,55% of exhaust of the electronic usage. VisEra continue to progress the direction except to increase the renewable energy's electricity consumption ratio and also find another strategy for the sourse reduction. To respond the production demand, we adjust the number of supplied machine and scrubber leak. The factory engineering equipment evaluate the measure of electronic saving and water saving. Refer to "Energy Management" and "Water Resource Management" of the Report for more information.

2023 Midpoint Environmental Footprints Verified

Unit: per 8-inch wafer equivalent/layer

Midpoint Characterisation Factors	Raw Material Acquisition Stage	Raw Material Acquisition Stage	Production Stage	Production Stage	Total	Unit	Percentage
Greenhouse Effect	2.55E-02	23.89%	8.11E-02	76.11%	1.07E-01	$kgCO_2e$/ per 8-inch wafer equivalent/layer	100.00%
Ozone Depletion	5.40E-09	18.52%	2.37E-08	81.48%	2.91E-08	kg CFC-11 eq/ per 8-inch wafer equivalent/ layer	100.00%
Freshwater Ecotoxicity	1.17E+00	7.27%	1.49E+01	92.73%	1.61E+01	CTUh/ per 8-inch wafer equivalent/layer	100.00%
Human Toxicity, Cancer	5.60E-12	13.11%	3.71E-11	86.89%	4.27E-11	CTUh/ per 8-inch wafer equivalent/layer	100.00%
Human Toxicity, Non-Cancer	3.28E-11	3.88%	8.13E-10	96.12%	8.45E-10	CTUh/ per 8-inch wafer equivalent/layer	100.00%
Particulate Matters / Respirable Inorganic Substances	1.38E-09	14.09%	8.44E-09	85.91%	9.82E-09	Disease inc./ per 8-inch wafer equivalent/ layer	100.00%
Ionising Radiation, Human Health	5.77E-03	6.41%	8.43E-02	93.59%	9.00E-02	kBq U235 eq/ per 8-inch wafer equivalent/ layer	100.00%
Photochemical Ozone Formation	5.40E-05	8.07%	6.16E-04	91.93%	6.70E-04	kg NMVOC eq/ per 8-inch wafer equivalent/ layer	100.00%
Acidification	1.20E-04	7.70%	1.44E-03	92.30%	1.56E-03	mol H+ eq/ per 8-inch wafer equivalent/layer	100.00%
Eutrophication-Land	1.99E-04	5.44%	3.45E-03	94.56%	3.65E-03	mol N eq/ per 8-inch wafer equivalent/layer	100.00%
Eutrophication- Freshwater	9.21E-06	2.38%	3.78E-04	97.62%	3.88E-04	kg P eq/ per 8-inch wafer equivalent/layer	100.00%
Eutrophication- Seawater	2.31E-05	0.38%	6.09E-03	99.62%	6.12E-03	kg N eq/ per 8-inch wafer equivalent/layer	100.00%
Resource Depletion- Water	6.35E+00	13.88%	3.94E+01	86.12%	4.57E+01	m^3 depriv./ per 8-inch wafer equivalent/layer	100.00%
Resource Depletion - Minerals and Metals	9.84E-10	1.63%	5.94E-08	98.37%	6.03E-08	kg Sb eq/ per 8-inch wafer equivalent/layer	100.00%
Resource Depletion - Fossil Fuels	3.54E-03	100.00%	0.00E+00	0.00%	3.54E-03	MJ/ per 8-inch wafer equivalent/layer	100.00%
Land Use	3.38E-02	11.56%	2.59E-01	88.44%	2.93E-01	pt/ per 8-inch wafer equivalent/layer	100.00%
Single Score	4.90E-05	13.23%	3.21E-04	86.77%	3.70E-04		100.00%

Note 1: The life cycle assessment software used for the 2023 product environmental footprint calculation is SimaPro v9.5.0.0, including the updated database. The life cycle impact assessment methodology follows Environmental Footprint 3.1 V1.00, with the EF 3.1 normalization and weighting set selected.
Note 2: Ozone Depletion: 2.91*10-11 ton CFC-11 eq.
Note 3: The LCA ozone-depleting substances (ODS) primarily refer to halogenated compounds regulated under the Montreal Protocol, especially those containing chlorine and bromine, including the following items:

Substance Name	Material Name	Substance Name	Material Name
CFC-11	CCl_3F	Halon-1301	$CBrF_3$
CFC-12	CCl_2F_2	Carbon tetrachloride	CCl_4
CFC-133	CCl_2FCClF_2	Methyl chloroform	CH_3CCl_3
Halon-1211	$CBrClF_2$	Methyl bromide	CH_3Br

Energy Management

Energy Structure

Reduce energy consumption and lower carbon emissions to decrease energy costs and enhance overall economic efficiency, thereby achieving the goal of sustainable business development.

Improving Energy Efficiency

To establish an effective energy management system with the goal of enhancing energy efficiency and reducing greenhouse gas emissions, thereby achieving sustainable business development.

Renewable Energy

Closely follow global climate initiatives such as RE100 and actively engage in the use and procurement of renewable energy.

Target Setting	Results in 2024	2025 Target	2027 Target	2030 Target
Power Consumption per Unit Product at Hsinchu Plant (kWh/8"equivalent wafer - layer)	Power Consumption per Unit **4.32** (kWh/8"equivalent wafer - layer)	Power Consumption per Unit **<8.29** (kWh/8"equivalent wafer - layer) New		Power Consumption per Unit **<8.12** (kWh/8"equivalent wafer - layer) New
Average annual power saving rate of Hsinchu and Longtan Plants		Average annual power saving rate **>1.5%** New	Average annual power saving rate **>1.5%** New	Average annual power saving rate **>1.5%** New
Renewable Energy Usage Rate of Hsinchu and Longtan Plants	↑ Usage rate **37.1%** Target Usage rate **>24%**	Usage rate **26%**		Usage rate **40%**

↑ Exceeded ✓ Achieved — Missed Target

Communication Channels: Industrial Safety and Environmental Protection Department, Factory Department ESG@viseratech.com

5.2 Energy Management

5.2.1 Energy Management Policy

To establish an effective energy management system, VisEra has implemented the ISO 50001 Energy Management System. With the goal of improving energy efficiency and reducing greenhouse gas emissions, the company is committed to achieving sustainable business development. The use of energy in the manufacturing process under routine operation and management must meet the requirements in energy regulations and standards based on international norms. VisEra is committed to maintaining a high level of corporate social responsibility and fulfills its corporate citizenship obligations.

To achieve the above goals, we promise to continuously improve and achieve:

01 It is the responsibility of all employees to continuously improve energy efficiency and reduce energy costs.

02 We shall participate in external energy conservation organizations or activities to obtain new knowledge for improving management efficiency.

03 We shall comply with domestic energy laws and regulations and commit ourselves to meeting advanced international energy standards and regulations.

04 We shall support the use of energy-efficient products and services and the procurement of energy-efficient designs for energy services, products and equipment that may have a significant impact on VisEra's energy use.

05 We shall provide relevant training programs and resources to increase employees' awareness of energy conservation and carbon reduction. We will actively communicate with employees of all levels and seek out partners.

06 We shall engage and communicate with suppliers and contractors on energy issues to encourage them to improve energy efficiency.

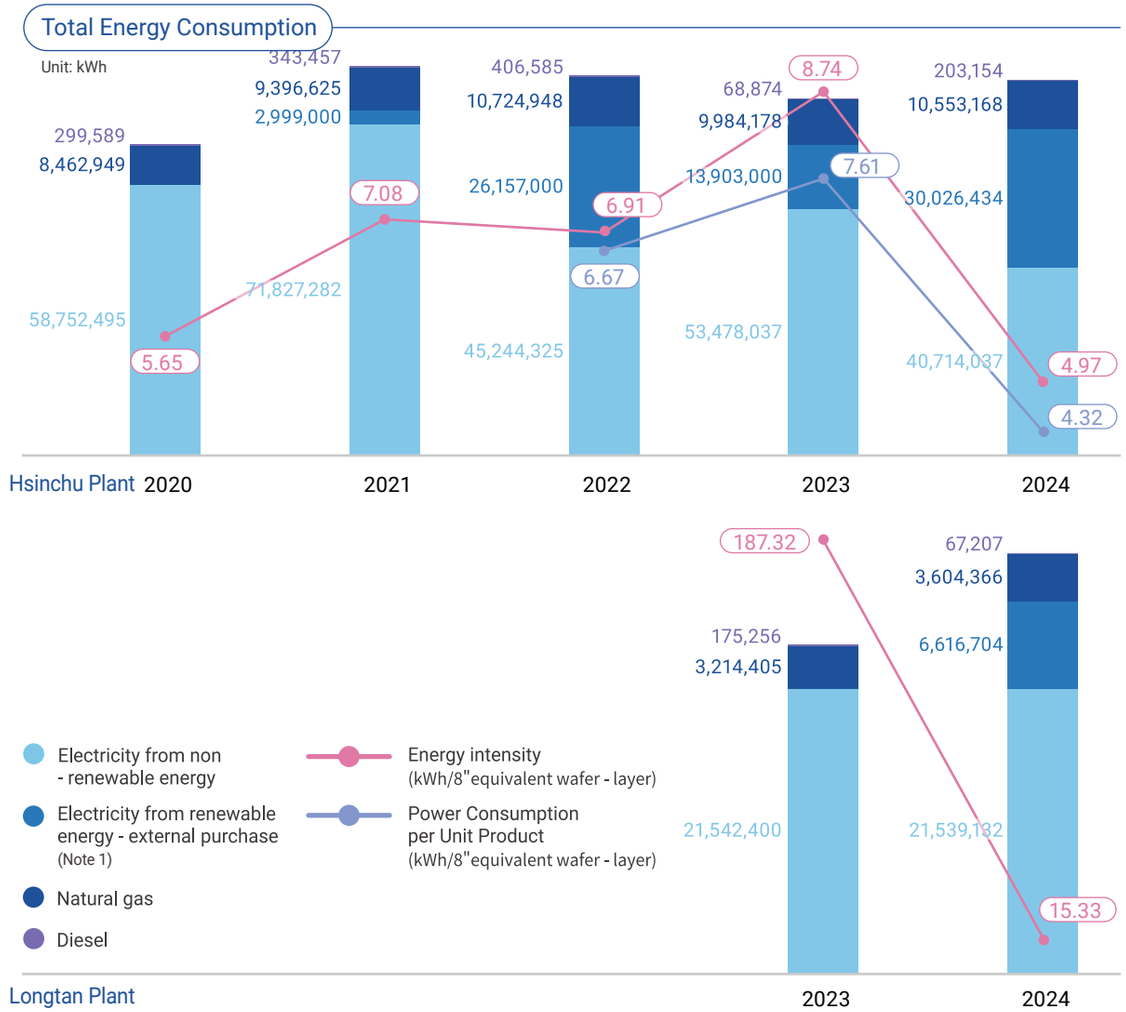
07 The Energy Conservation Committee is held regularly to review the energy use of the Hsinchu Plant and Longtan Plant and track the implementation of energy conservation plans.

08 In addition to complying with ISO 50001 certification, we actively seek energy conservation performance improvement from our parent company and continuously improve our practices.

5.2.2 Energy Structure

VisEra's energy consumption structure is primarily based on externally purchased electricity, which accounts for 87.3%, followed by natural gas at 12.5%, and diesel at 0.2%. Therefore, the main target for energy saving is on reducing electricity and natural gas consumption. In 2024, total energy consumption was approximately 113,324 MWh, a 10.7% increase compared to 2023, mainly due to the inclusion of the Longtan plant's operations. VisEra is fully committed to purchasing renewable energy to achieve the company's goal of 100% renewable energy usage by 2050. In 2024, the renewable energy share, including both the Hsinchu and Longtan plants, reached 37.1%.

Total energy consumption	Total Electricity Consumption	Externally purchased electricity from renewable energy	Percentage of renewable energy to total electricity consumption
113,324 MWh	98,896 MWh	36,643 MWh	37.1%
407,967.1 GJ	356,026.7 GJ	131,915.3 GJ	



Note 1: Externally purchased electricity is sourced from wind power and small hydropower.

Note 2: 1 m^3 natural gas = 10.465 kWh. 1 L diesel= 9.767 kWh. Unit conversion coefficient provided for reference only: Bureau of Energy's Energy Statistics Handbook.

Note 3: 1 kWh= 0.0036 GJ, 2024 total energy consumption was approximately 407,967.1 GJ. (Non-renewable Energy=224,111.4 GJ. Renewable Energy=131,915.3 GJ).

Note 4: Zhongli Plant is a leased plant of Xintec Inc., which has been merged and disclosed in the ESG sustainability report of Xintec Inc.. The indirect energy usage is 528,472 kWh.

5.2.3 Improve Energy Efficiency

To effectively reduce the environmental impact of the greenhouse effect and reduce energy consumption, VisEra established an energy management organization to set energy saving and carbon emissions reduction targets and plans. We coordinated and integrated departments to promote energy saving and carbon reduction strategies and programs, and continuously launch and evaluate energy conservation technologies and implement energy improvement plans for related equipment. In 2024, multiple energy-saving measures will be implemented in air conditioning, lighting, and process exhaust systems to improve energy efficiency and reduce carbon emissions.

In the area of air conditioning, the Hsinchu plant has implemented an intelligent model for the chiller system and shut down the MAU water wash pumps when the outdoor air enthalpy exceeds 35 (kJ/kg). The Longtan plant has adopted time-controlled management for the Office AHU, resulting in a total energy saving of 363,700 kWh.In terms of Illumination, the Hsinchu plant has fully replaced 1,329 traditional Fab and Cup lamps with high-efficiency LED lights. The Longtan plant has shut down unused lighting equipment in the Office building, resulting in an energy saving of 238,500 kWh.For process exhaust, the Hsinchu plant has replaced 16 Etching Tool Dry Pumps (A70W) with new energy-efficient pumps (ESR-80WN), saving a total of 143,100 kWh. These three energy-saving measures resulted in a total annual energy saving of 745,300 kWh. Based on the latest electricity carbon emission factor (0.494 kg-CO2e/kWh) published by the Bureau of Energy for 2023, this equates to a reduction of approximately 368 metric tons of CO2e emissions.

In addition to the above-mentioned energy-saving measures, a shutdown plan for equipment was assessed and implemented at the beginning of 2024, resulting in a total energy saving of 268,400 kWh for the year. At the same time, efforts were made to promote the habit of turning off unnecessary energy in office and public areas, supported by related awareness campaigns and training programs to enhance employees' understanding and habits of energy saving and carbon reduction.

Hsinchu plant
Replaced traditional Fab and Cup lamps with high-efficiency LED lights.

2024	155,800 Power Saving (kWh)	76.97 Carbon Emissions Reduction (metric ton-CO_2e)
155,800 Cumulative Power Saving (kWh)	560.88 Cumulative Power Saving(GJ)	76.97 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

Longtan plant
Shut down unused lighting equipment in the Office building

2024	82,700 Power Saving (kWh)	40.85 Carbon Emissions Reduction (metric ton-CO_2e)
82,700 Cumulative Power Saving (kWh)	297.72 Cumulative Power Saving(GJ)	40.85 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

238,500 Power Saving (kWh)
238,500 Cumulative Power Saving (kWh)
117.82 Carbon Emissions Reduction (metric ton-CO_2e)
858.60 Cumulative Power Saving (GJ)
Total
117.82 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

Hsinchu plant
Replaced 16 Etching Tool Dry Pumps (A70W) with new energy-efficient pumps (ESR-80WN)

2024	143,100 Power Saving (kWh)	70.69 Carbon Emissions Reduction (metric ton-CO_2e)
143,100 Cumulative Power Saving (kWh)	515.16 Cumulative Power Saving(GJ)	70.69 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

363,700 Power Saving (kWh)
363,700 Cumulative Power Saving (kWh)
179.67 Carbon Emissions Reduction (metric ton-CO_2e)
1,309.32 Cumulative Power Saving (GJ)
Total
179.67 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

Hsinchu plant
Implementation of an Intelligent Model for the Chiller System

2024	22,500 Power Saving (kWh)	11.12 Carbon Emissions Reduction (metric ton-CO_2e)
22,500 Cumulative Power Saving (kWh)	81.00 Cumulative Power Saving(GJ)	11.12 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

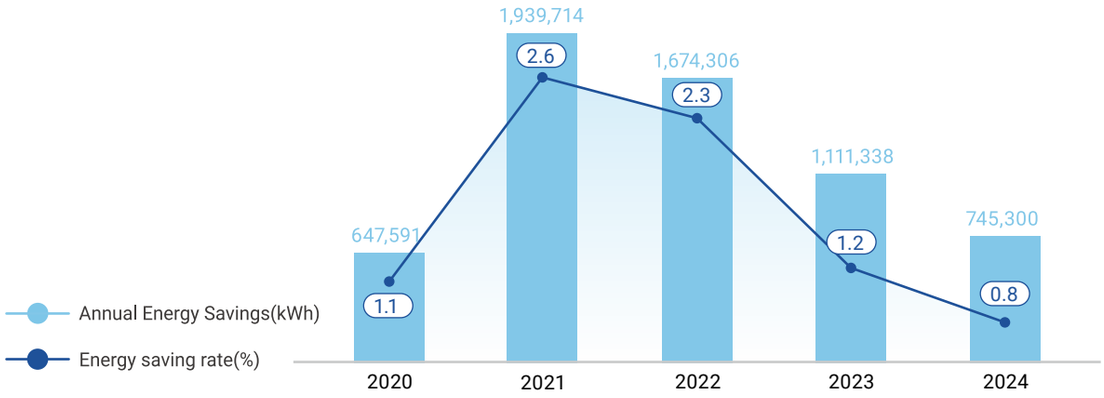
Hsinchu plant
Outdoor air enthalpy exceeds 35 (kJ/kg), shut down MAU water wash pump

2024	241,200 Power Saving (kWh)	119.15 Carbon Emissions Reduction (metric ton-CO_2e)
241,200 Cumulative Power Saving (kWh)	868.32 Cumulative Power Saving(GJ)	119.15 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

Longtan plant
time-controlled management for the Office AHU

2024	100,000 Power Saving (kWh)	49.40 Carbon Emissions Reduction (metric ton-CO_2e)
100,000 Cumulative Power Saving (kWh)	360.00 Cumulative Power Saving(GJ)	49.40 Cumulative Carbon Emissions Reduction (metric ton-CO_2e)

Note: The carbon emission coefficient refers to the 2023 electricity emission factor announced by the Bureau of Energy: Every kWh of electricity emits 0.494 kg-CO2e/kWh. 1 kWh= 0.0036 GJ.



Note: The energy savings for 2024 include both the Hsinchu and Longtan plants. The Zhongli plant is not included in the energy savings calculation as it operates in a leased facility and shares public utilities.

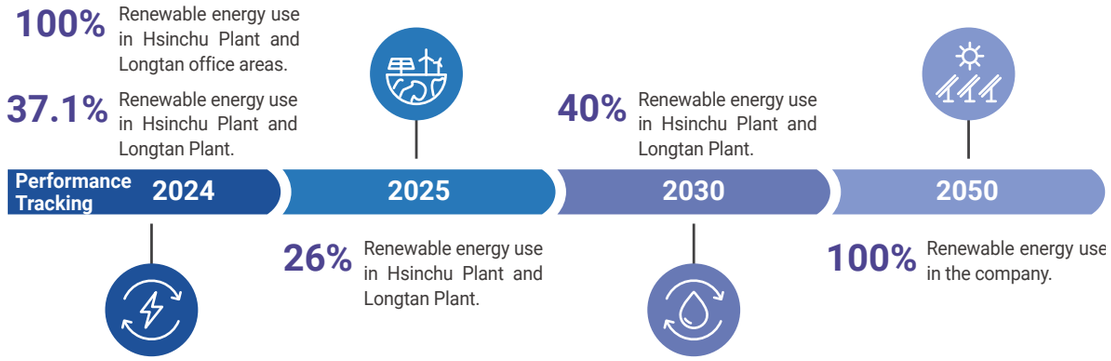
Spotlight -Intelligent Control of Chiller

To achieve carbon reduction and sustainable development, VisEra has integrated AI technology to smartly transform chiller system, aiming to enhance energy efficiency and reduce carbon emissions.

- Building the AI Platform: By analyzing key data such as outdoor temperature, system pressure, and chilled water outlet temperature, real-time data collection and processing of the chiller system's operations are enabled.
- Establishing Predictive Models: Key control points that influence energy efficiency, such as compressor load, condenser temperature, and load demand, are identified. These data-driven adjustments allow the system to dynamically optimize and achieve precise energy savings.
- Introducing Distributed Control Systems (DCS) for Remote Automatic Control: Each chiller is equipped with an independent control unit, which allows local and remote adjustments via the AI system, enhancing system response time and flexibility. This control architecture adjusts equipment operation according to load demand, preventing energy waste.
- Data Feedback Function: Continuous regression training optimizes the model, ensuring that the equipment operates with optimal energy efficiency in different environments. This self-learning mechanism further enhances operational stability and reduces failure and maintenance costs.

The integration of intelligent control for the chiller system has achieved a 4% energy saving and a reduction in carbon emissions. This innovative initiative effectively lowers operational costs and strengthens the company's ESG performance.

5.2.4 Renewable Energy



VisEra understands our corporate responsibility to the environment. In addition to continuing to improve energy efficiency, we are actively involved in the use and purchase of renewable energy by paying close attention to the Science Based Targets (SBT) initiative and the RE100 Global Renewable Energy Initiative to limit global warming to 1.5 °C. We also actively participate in the use and purchase of renewable energy. Consolidated calculation of electricity consumption for the newly added Longtan Plant in 2024, We set the target for attaining 26% renewable energy use in Hsinchu Plant and Longtan Plant, and we used carbon credits to offset the greenhouse gas emissions of the natural gas used in the kitchen to attain the short-term goal of net zero emissions in the office. Our mid-term goal is to expand the stable supply of renewable energy and attain 40% renewable energy use in Hsinchu Plant and Longtan Plant by 2030, and our long-term goal is to attain 100% renewable energy use in the Company by 2050.

Since 2021, VisEra has gradually purchased renewable energy from land-based wind and small hydropower sources. Land-based wind power was introduced in November 2021, followed by the adoption of small hydropower in June 2022. Starting in 2024, VisEra began purchasing 50,000 kWh of solar power from Taiwan Power Company (Taipower) for use at the Longtan plant. In that year alone, the company obtained 36,643 Renewable Energy Certificates(RECs) , equivalent to a reduction of 18,102 metric tons of CO_2 emissions.As of 2024, the cumulative transferred renewable electricity totaled 79,702,138 kWh, with an accumulated 79,702 RECs acquired. By the end of 2024, VisEra had signed renewable energy purchase agreements that include a 3,600 kW wind power system and an 8,150 kW hydropower system. These systems are expected to generate a combined total of approximately 33,440 MWh annually—equivalent to 33,440 RECs per year and a reduction of approximately 16,520 metric tons of CO_2 emissions annually.Additionally, VisEra has installed a 29.8 kW solar power system. In 2024, it sold a total of 20,868 kWh of solar electricity to Taipower, demonstrating its strong commitment to green energy and its proactive support for clean, renewable energy.

Renewable Energy Usage Over the Years

Unit: kWh

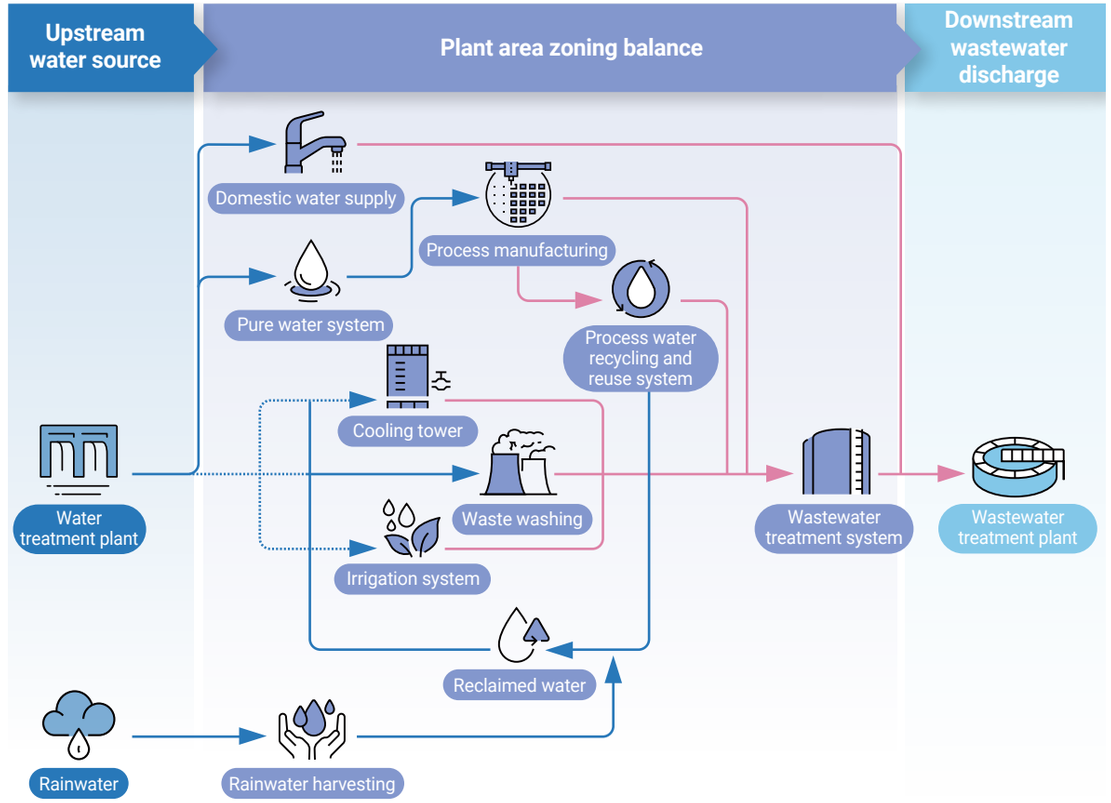
	2021	2022	2023	2024
Renewable Electricity – Externally Purchased	2,999,000	26,157,000	13,903,000	36,643,138

5.3 Water Resource Management

5.3.1 Water Resource Risk Management

Water resources are critical for the semiconductor production process. VisEra primarily sources its water from Taiwan Water Corporation (Baoshan Reservoir) and does not extract water from other sources such as seawater or groundwater. Wastewater is discharged through the Hsinchu Science Park wastewater treatment plant. Using the World Resources Institute (WRI) Aqueduct Water Risk Assessment Tool, VisEra evaluates water risk based on key indicators such as water supply availability, environmental discharge quality, regulatory and reputational risk. The results of the assessment for the Company's Hsinchu Plant, and Longtan Plant sites are all medium to low risk. We enforced the three strategies of "implement water use plans, seek opportunities to conserve water, and control pollution channels" and we set up have mechanical or electronic flow meters on all water inlets and key water pipelines. We assign on-duty personnel to record meter readings every day. The engineer in charge of the water system compiles statistics and sets water use plans based on the meter reading records. After evaluating the capacity of the system in 2023, we changed the source of water for the plant-side waste gas scrubber from tap water to reclaimed water to demonstrate our commitment to water conservation. We set up a Water Supply Emergency Response Team with representatives from relevant departments to discuss future water shortages, sources for purchasing water, and ways to replenish sources of purchased water. They divided the work based on the resolution to arrange the water purchase and replenishment schedule and implement water resource risk management.

2024 Water Resource Quantitative Data	Hsinchu Plant (megaliters)	Percentage (%)	Longtan Plant (megaliters)	Percentage (%)
Upstream water supply source -total withdrawal	**247.897**	**100%**	**116.032**	**100%**
—Tap water plant withdrawal	241.271	97.3%	116.010	99.98%
—Rainwater collection volume	6.626	2.7%	0.022	0.02%
Plant regional balance - total water consumption	**424.409**	**100%**	**210.678**	**100%**
—Domestic water consumption	29.659	7.0%	6.301	2.99%
—Pure water system - process water consumption	210.300	49.6%	46.617	22.13%
—Reclaimed water recycling volume	14.052	3.3%	80.774	38.34%
—Cooling tower water consumption	126.015	29.7%	74.335	35.28%
—Waste gas scrubbing water consumption	43.657	10.2%	2.636	1.25%
—Watering system water consumption	0.726	0.2%	0.015	0.01%
Downstream effluent - total water discharge	**140.399**	**100%**	**73.056**	**100%**
—Plant wastewater treatment volume	114.400	80.9%	64.625	88.46%
—Domestic sewage discharge	25.999	19.1%	8.431	11.54%
Total water consumption	107.498		42.976	

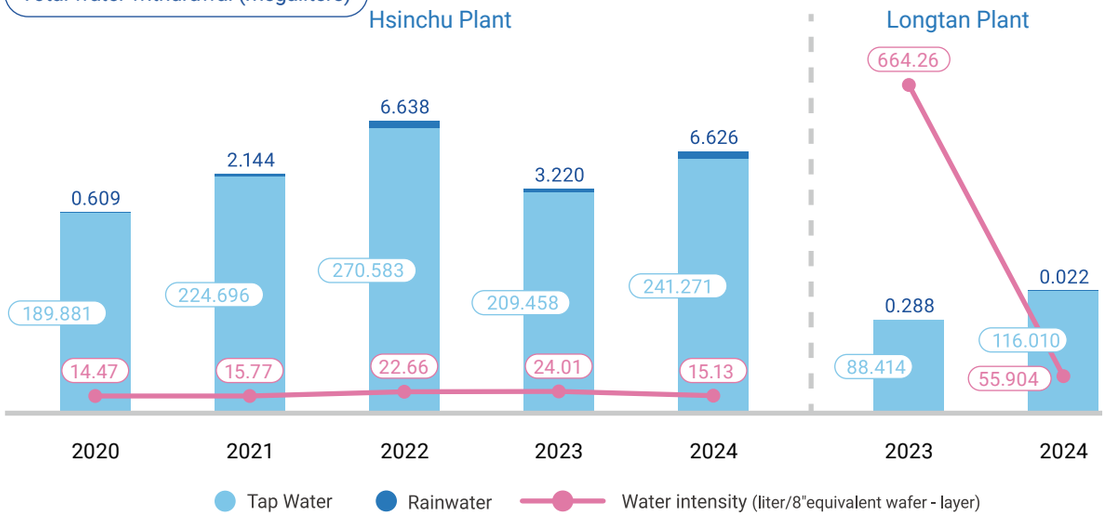


Note 1: The water resource statistics included Hsinchu Plant and Longtan Plant. Zhongli Plant is leased and the tap water withdrawal and wastewater effluent are included in the lessor's water treatment system and cannot be calculated separately.
Note 2: Rainwater collection involves the use of the plant's rooftop rainwater recovery and reuse system that collects rainwater for the rainwater recovery tank. It is filtered and used as a source of water in the reclaimed water system.
Note 3: Reclaimed water recycling refers to treatment of wastewater in the plant with advanced organic reclaim (AOR) recycling systems. They treat wastewater that can be reused in the process by filtration, adsorption, and neutralization, and redirect the treated wastewater to other systems.
Note 4: The pure water system directs tap water through adsorption, dosing, filtration, UV sterilization, and filtering processes for use on the production line and produces wastewater in the process.
Note 5: The cooling towers of the air-conditioning system uses the contact of water with air for cooling. Some of the water mist escapes from the cooling tower when the system operates and it causes water consumption.
Note 6: The waste gas scrubbing system mainly uses recycled reclaimed water. If the reclaimed water cannot replenish the water necessary for the scrubbing tower due to its supply of water to the cooling tower, tap water is used to replenish the supply.
Note 7: The wastewater is collected in the pipeline system and discharged into the sewer system of the Science Park after the pH is adjusted by dosing to meet the discharge standards.
Note 8: The Company's wastewater is discharged in accordance with the water quality standards specified for the sewer system of Hsinchu Science Park by Hsinchu Science Park Bureau, Ministry of Science and Technology.
Note 9: Total water consumption = total water withdrawal - total water discharge.

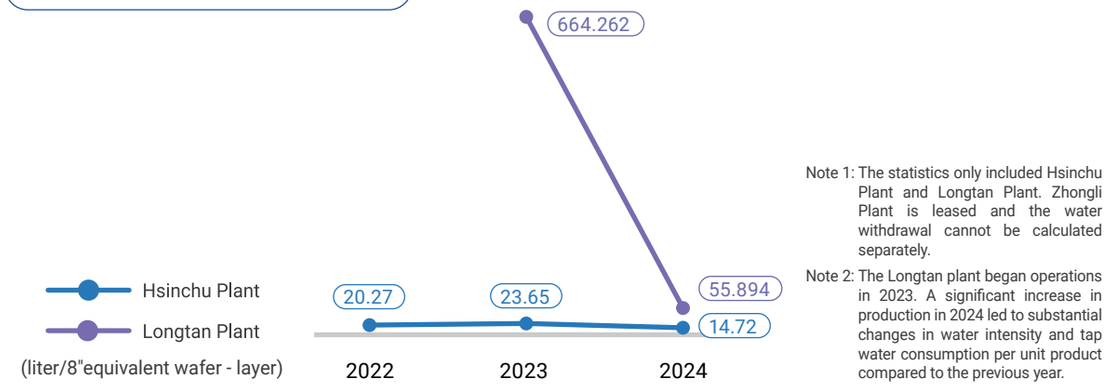
5.3.2 Water Resource Withdrawal

In 2024, VisEra's Hsinchu Plant and Longtan Plant total water withdrawal totaled 363.929 megaliters. Tap water was the main source accounted for about 98.2% and rainwater recycling accounted for 1.8%. To manage water consumption per unit of product, VisEra has set reduction targets for tap water consumption per unit product at the Hsinchu plant, using 2018 as the baseline year. The goal is to reduce this metric by 1% by 2025 and 3% by 2030. In 2018, the tap water consumption per unit product was 25.03 liters per 8"equivalent wafer per layer. Therefore, the target values are less than 24.78 liter/8"equivalent wafer - layer by 2025 and less than 24.28 liter/8"equivalent wafer - layer by 2030.

Total water withdrawal (megaliters)



Tap water consumption per unit product



Note 1: The statistics only included Hsinchu Plant and Longtan Plant. Zhongli Plant is leased and the water withdrawal cannot be calculated separately.

Note 2: The Longtan plant began operations in 2023. A significant increase in production in 2024 led to substantial changes in water intensity and tap water consumption per unit product compared to the previous year.

5.3.3 Water Conservation Measures and Recycled Water

VisEra has achieved water conservation by reducing domestic water usage, improving industrial water efficiency, and lowering industrial water consumption. In 2024, the total water saved at VisEra's Hsinchu and Longtan plants reached 16.262 megaliters, bringing the cumulative water savings to 30.798 megaliters.

Water Conservation Measures

1 Reduce domestic water consumption

- A Enhance internal training and communication.
- B Participate in advocacy campaigns.
- C Use water-saving equipment and products.

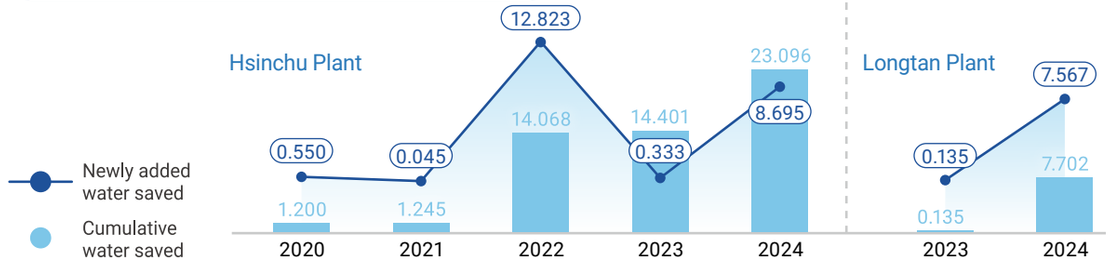
2 Increase industrial water usage efficiency

- A Participate in plant water conservation assistance programs.
- B Review the possibility of setting up different process wastewater recycling systems and convert the wastewater into water that can be reused.
- C Review unnecessary loss of water resources with measures such as seeking assistance from production units (process/equipment) to jointly review opportunities to reduce water consumption in the production process.

3 Reduce Industrial Water Consumption

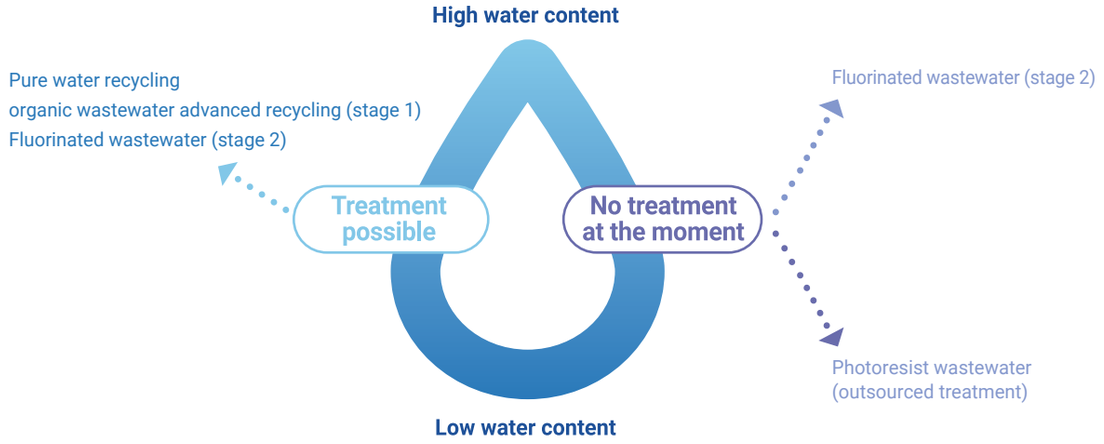
- A Reduced water consumption from Local Scrubber equipment at the Hsinchu plant, resulting in an additional water saving of 1.126 megaliters in 2024.
- B The Hsinchu plant introduced a 4-second cleaning process using OK73 to replace rinsing and baking steps in the 8-inch process, achieving an additional water saving of 0.101 megaliters in 2024.
- C Adoption of an atmospheric plasma process in the EBML process at the Hsinchu plant eliminated the wafer backside cleaning step, contributing an additional water saving of 0.218 megaliters in 2024.
- D Installation of flow control valves on QDR overflow piping at the Hsinchu plant to reduce DI water usage, resulting in an additional water saving of 7.250 megaliters in 2024.
- E Extended cleaning intervals for the 2B3T/MB Rinse system in the Ultra Pure water system at the Longtan plant, saving an additional 0.758 megaliters of water in 2024.
- F Implementation of DI Water Saving measures for Wet Bench equipment at the Longtan plant led to an additional water saving of 6.809 megaliters in 2024.

Water conservation results in past years(megaliters)

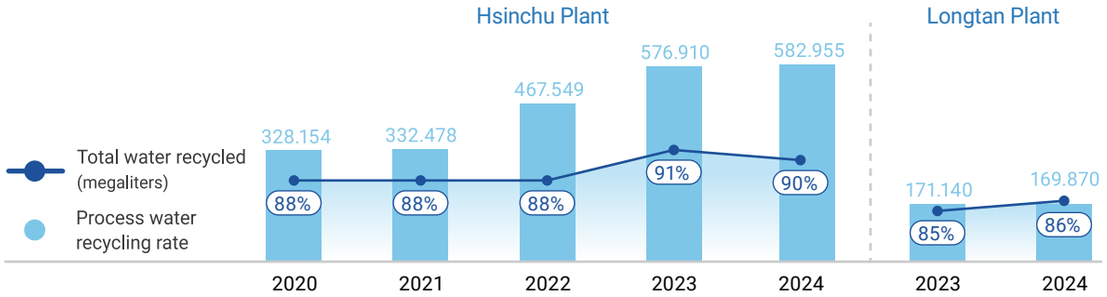


Note: The statistics only included Hsinchu Plant and Longtan Plant. Zhongli Plant is leased and the water withdrawal resources cannot be calculated separately.

To attain the goal of recycling process wastewater, the wastewater produced during the production process is first collected through separate pipelines based on the level of water content and whether it can/cannot be treated to avoid cross-contamination that could result in the inability to recycle any wastewater. In the first stage, the wastewater that can be recycled by preliminary filtration is directed into the reclaimed water collection system. In the second stage, the reclaimed water is produced after a special treatment system is installed. At present, due to cost and site restrictions, the wastewater with high water content and photoresist stripping solution is still disposed by contractors of outsourced services. If there is a breakthrough in treatment technology in the future, we will prioritize the recycling of this water source. After the concentrated efforts in the two stages, the water resource usage rate can be calculated as "(tap water consumption + reclaimed water) /tap water consumption = number of times a drop of water is used". At the Hsinchu and Longtan plants, each drop of water is reused approximately 3.1 times.



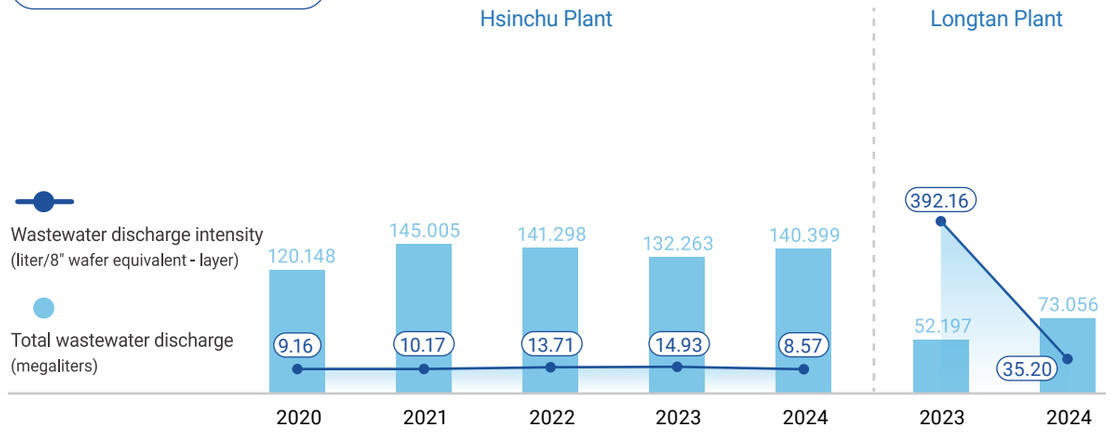
Water resource recycling volume and recycling rate



5.3.4 Effluent Management

VisEra actively develops water pollution prevention measures to reduce the potential impact in operations. We implement pollution prevention and treatment of wastewater quality indicators including biological oxygen demand (BOD), chemical oxygen demand (COD), fluoride ion concentration (F-) and suspended solids (SS) discharge concentration. The indicators were in compliance with the discharge water standards of the Science Park.

Total wastewater discharge



Note: The process wastewater in Zhongli Plant is collected in the wastewater system of the lessor for treatment and recycling and cannot be verified.

Wastewater classification and recycling process

	Machine separation	Recycling system	Wastewater treatment	Recycling and reuse
Fluorinated wastewater	• Fluorinated wastewater	• Reclaimed exhaust gas scrubbing wastewater	• Fluoride acidification and mixing treatment	• Calcium fluoride
Acid-alkaline balance and organic wastewater	• Acidic wastewater • Alkaline wastewater • Organic wastewater	• None	• Acid-alkaline wastewater treatment	• None
Highconcentration waste solution	• Photoresist waste • Photoresist stripping solution recycling	• None	• Photoresist Waste Recycling	• Photoresist

Waste Management

Waste Production and Recycling

VisEra implements green manufacturing and upholds the waste management principle of "minimizing waste generation and maximizing resource circulation"

Waste Disposal Contractor Management

Outsources all business waste disposal through environmental agencies, with selection conducted jointly high-quality vendors by the company's internal units

Target Setting	Results in 2024	2025 Target	2027 Target	2030 Target
Annual overall waste recycling rate (including alternative energy) target	↑ Recycling rate **93.76%** Target Recycling rate **≧90%**	Recycling rate **≧90%**	Recycling rate **≧93%**	Recycling rate **≧95%**
Target total number of deficiencies for waste disposal in audits, inspections, and visits of outsourced waste disposal service providers	↑ **1** Case Target **≦ 3** Cases	**≦ 3** Cases	**≦ 2** Cases	**≦ 1** Cases

↑ Exceeded ✓ Achieved — Missed Target

Communication Channels: Materials Management Department ESG@viseratech.com

5.4 Waste Management

VisEra is a subsidiary of the critical foundry supply chain of the parent company (tsmc). The hazardous industrial waste derived from materials used in the production process account for approximately 60% of the total waste. Any failure in management or disposal will directly cause significant pollution to the environment, indirectly damage the interests of customers and the Company's corporate image, and lead to negative perception of the Company in the society. So, We will implement ESG target management to strengthen the capabilities of our contracted waste disposal companies and jointly support environmental protection and the society. To achieve our goals, we commit to:

- Internal environmental protection units, procurement units, and waste management units select new eligible suppliers based on the six major criteria for the selection of waste disposal suppliers.
- Use high-quality suppliers approved by the parent company (tsmc).
- Work with the parent company (tsmc) to implement the annual inspections and assistance of the external waste disposal suppliers.
- Encourage waste disposal suppliers to obtain ISO 14001 and other environmental, safety, and health certifications.
- Establish legal constraints in contracts.
- Implement fairness in the procurement process.

5.4.1 Waste Production and Recycling

VisEra implements green manufacturing and upholds the waste management principle of "minimizing waste generation and maximizing resource circulation". We prioritize "material recovery" and "energy recovery" over incineration and landfill to ensure maximum resource utilization. Since 2020, VisEra has experienced rapid growth in sales, production capacity, and process innovation. As a result, the consumption of various chemical raw materials, consumables, and machine line cleaning and maintenance has significantly increased. With the introduction of new materials and widespread adoption of innovative processes, VisEra has not only witnessed a substantial increase in the production of both conventional and hazardous waste but also faced constraints in waste management due to limitations in disposal technologies and environmental regulations. Consequently, the annual material recovery rate dropped from 74% to 55%. In 2021, VisEra began actively seeking alternative waste treatment facilities to replace incineration. Collaborating with the Foundation of Taiwan Industry Service, in December of the same year, VisEra partnered with a recycling company to divert and purify a portion of previously non-recyclable waste, turning it into auxiliary fuel to replace conventional high-polluting fuels such as coal and natural gas. This initiative led to a material recovery rate (including alternative energy sources) of over 90% in 2022. By 2024, the recycling and reuse rate (including alternative energy sources) had reached 2,479 tons per year, with a landfill rate of only 0.53%. Furthermore, since the establishment, VisEra has maintained a landfill rate of less than 1% for 19 consecutive years.

Resource recycling and waste (including alternative energy)		Total waste quantity		Waste recycling rate (including alternative energy)
2,479 tons	÷	2,644 tons	=	93.76%

Comprehensive waste management process, integrating source reduction and circular economy approaches

01 Collaborative Supply Chain Efforts Towards Reduction

Upstream and downstream companies work together to recycle wafer shipment packaging materials for reuse in product shipments. The percentage of recycled packaging materials used in product shipments is over 80%.

recycled packaging over 80%

02 Waste production

- Sorting at the source and collection with separate pipelines.
- Output tracking and in-plant reduction projects.
- In-plant pre-processing, recycling, and reuse of waste resources.

03 Process improvement for waste reduction

From 2015 to 2018, all employees continuously applied the CIT approach for waste reduction and reuse initiatives. We strive for optimal process parameters with the goal of reducing the usage of hazardous substances and chemicals, ultimately achieving a 33% reduction in waste generation.

waste reduction 33%

04 Process improvement for waste reduction

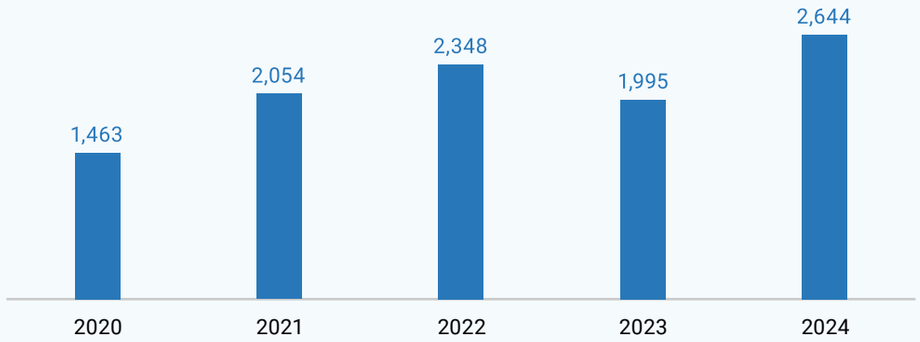
- Recycling and Reuse 72.13%
- Alternative energy 21.63%
- Incineration 5.71%
- Landfill Disposal 0.53%

		Waste generated (tons)	General industrial waste (tons)	Hazardous industrial waste (tons)	(%)
Resource output after use by VisEra		2,644	826	1,818	100%
Recycling/reuse/disposal by outsourced service provider (waste resources after manufacturing process)	Incineration	151	118	33	5.71%
	Landfill	14	14	0	0.53%
	Alternative energy	572	572	0	21.63%
	Recycled and reproduced products (Note 2)	1,907	122	1,785	72.13%

Note 1: Statistics include Hsinchu Plant, Longtan Plant and Zhongli Plant. Note 2: Products produced from recycled resources for reuse in other industries. Industries: Materials for the optoelectronics, semiconductors, and chemical industries.

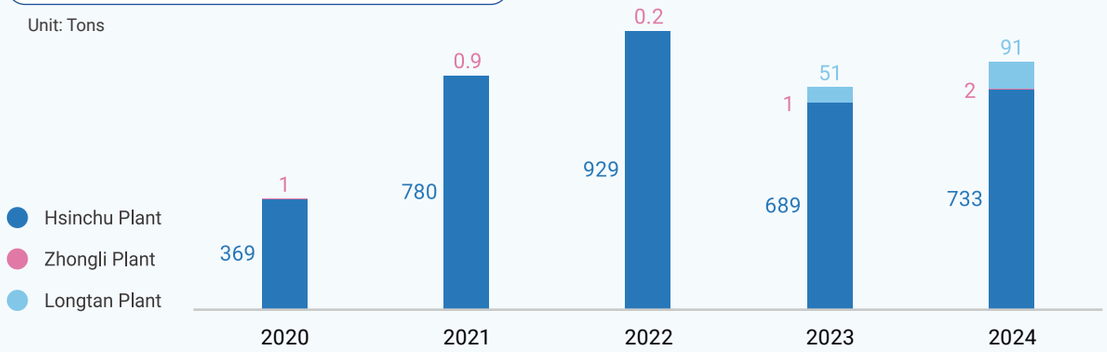
Total outsourced industrial waste quantity

Unit: Tons



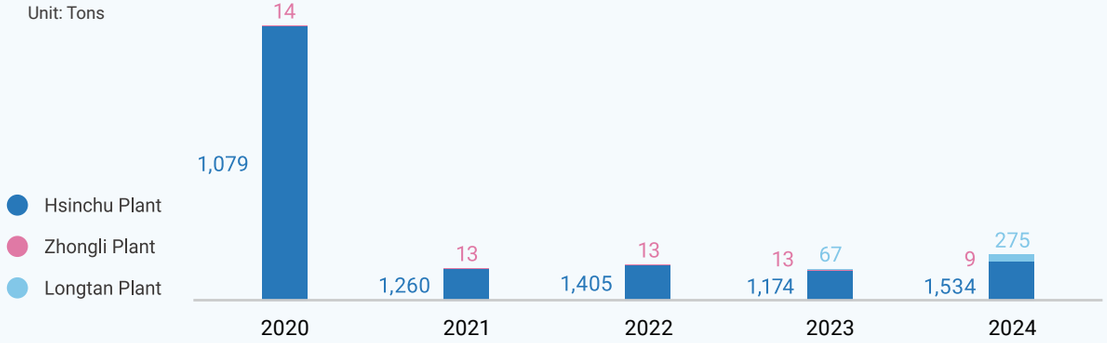
Outsourced disposal of general industrial waste

Unit: Tons

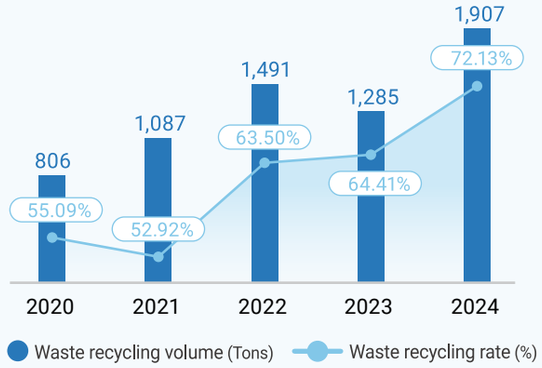


Outsourced disposal of hazardous industrial waste

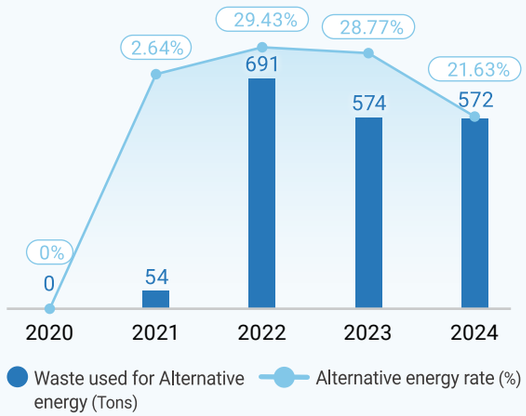
Unit: Tons



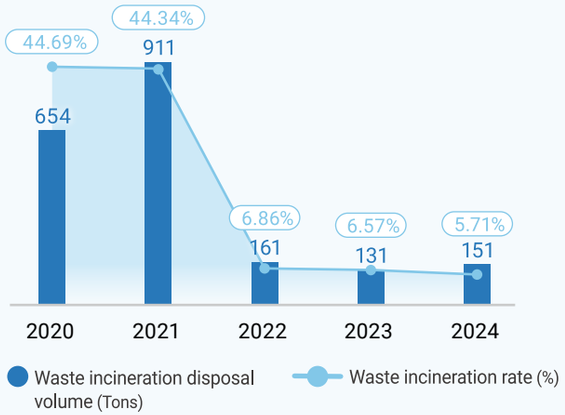
Waste recycling volume



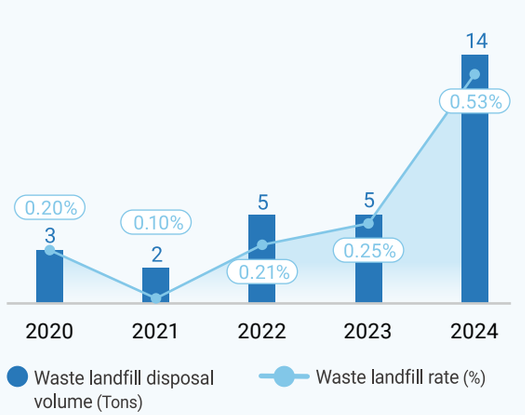
Waste used for Alternative energy



Waste incineration disposal volume



Waste landfill disposal volume

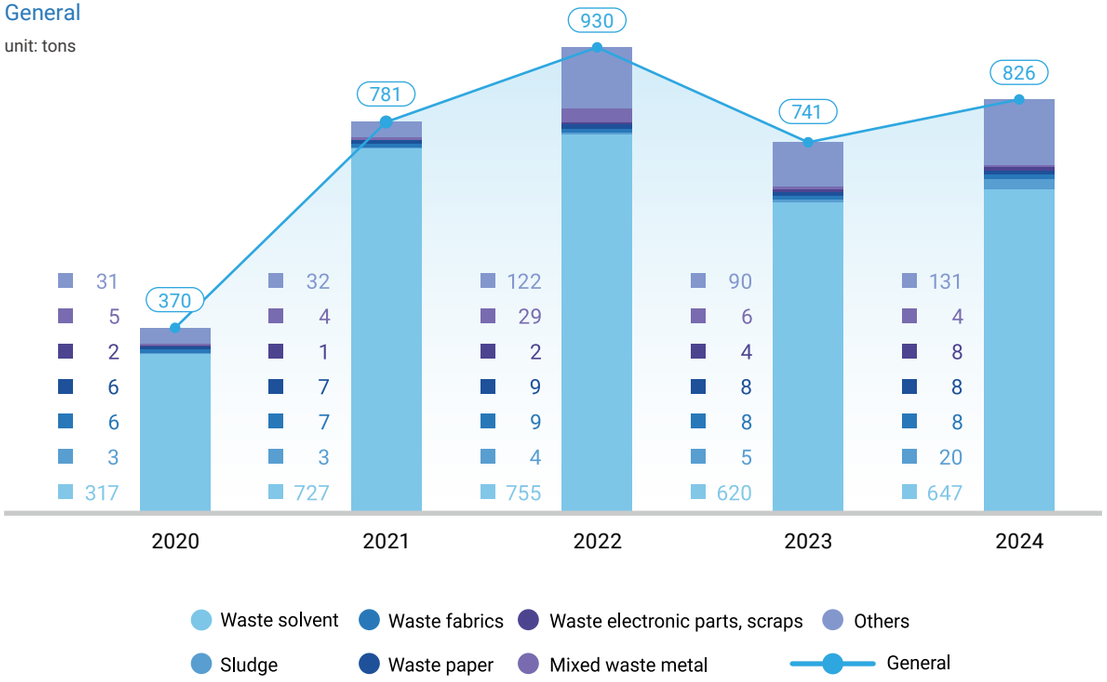


Note 1: Material recovery processing refers to any waste treatment that does not involve incineration or landfill. Waste treatment by physical, heat treatment, reuse, etc. to produce reusable materials or products are considered material recovery.
Note 2: Alternative energy refers to the use of waste materials as fuel to produce heat (generally in the form of steam), which is then used to produce electricity with a steam turbine generator. Alternative energy generates both heat and electricity. The heat in the form of steam and electricity can be supplied to companies in the industrial zone.

Total waste quantity

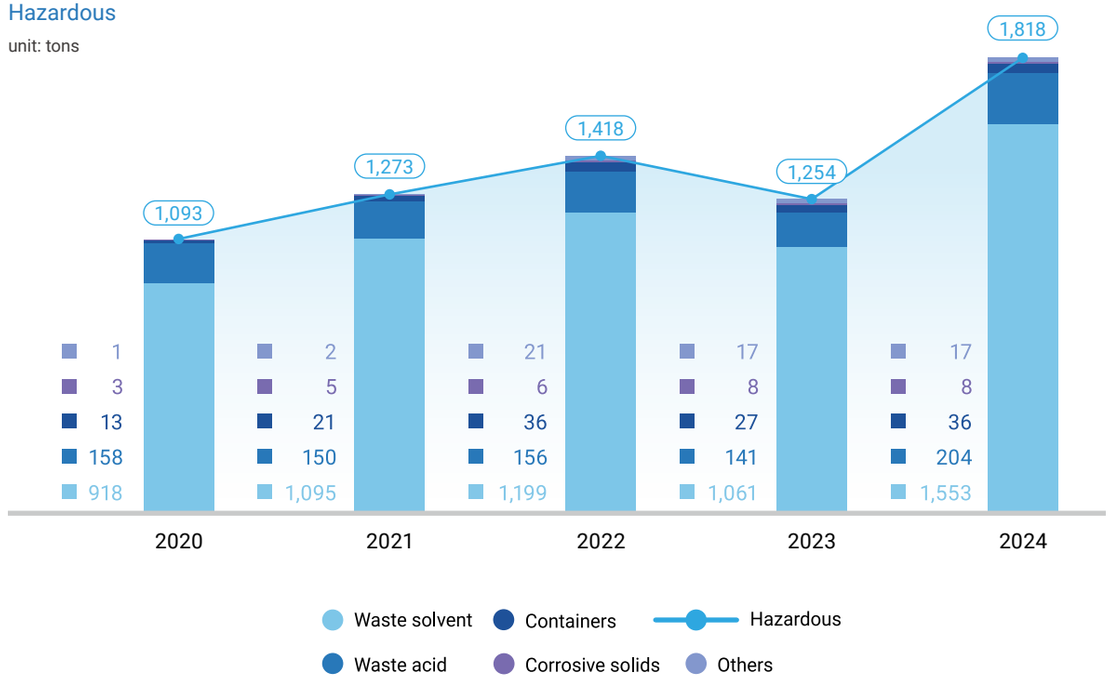
General

unit: tons



Hazardous

unit: tons



5.4.2 Circular Economy

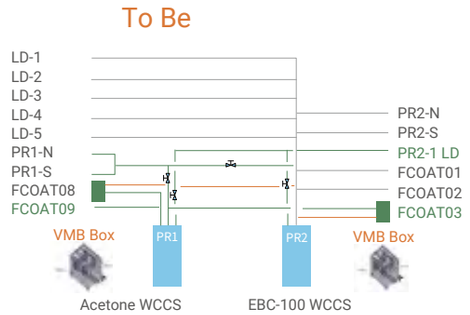
01 Case

Project Name Waste solvent reuse

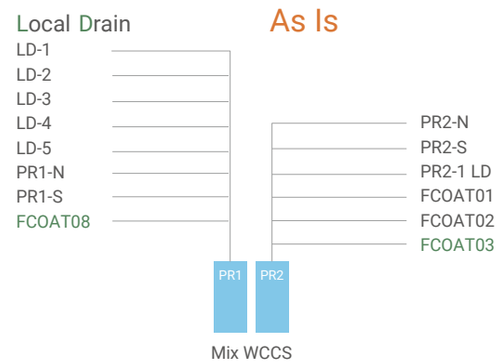
Project Targets	Waste photoresist solution, acetone
Improvement Method	The waste photoresist and waste acetone solvent, originally mixed together, are now segregated and collected separately. After segregation, the waste liquid is sent to the disposal company Shun Tsang Co., Ltd. for distillation treatment, producing PGME (Propylene Glycol Monomethyl Ether) and PGMEA (Propylene Glycol Monomethyl Ether Acetate), which are then utilized by other industries as coating materials. The acetone is supplied to other industries for use.
Project Objectives	Waste photoresist PGME+PGMEA >85% Wastewater acetone concentration >80%
Investment Cost	NT$1.6 million

Project Benefits

Item	In-Plant Treatment Method	Disposal Company Treatment Method	Reuse Purpose	2024 Treatment Volume (tons/year)	2024 Economic benefits (NT$10,000/year)
Photoresist	Separation (46% -90%)	Distillation (90% -98%)	Industrial materials (coatings, ink solvents, detergents)	882	2,337
Acetone	Separation (52 %-80%)	Distillation (80% -95%)	Industrial materials (acetone)	209	397



(Waste Chemical Collection System)



LD-1~5/PR-1/N & S: PR-2 S CF8 coat tool
PR2-1 LD : FCNDT01
PR2-N : CF12 Tool (CO4,5,6)

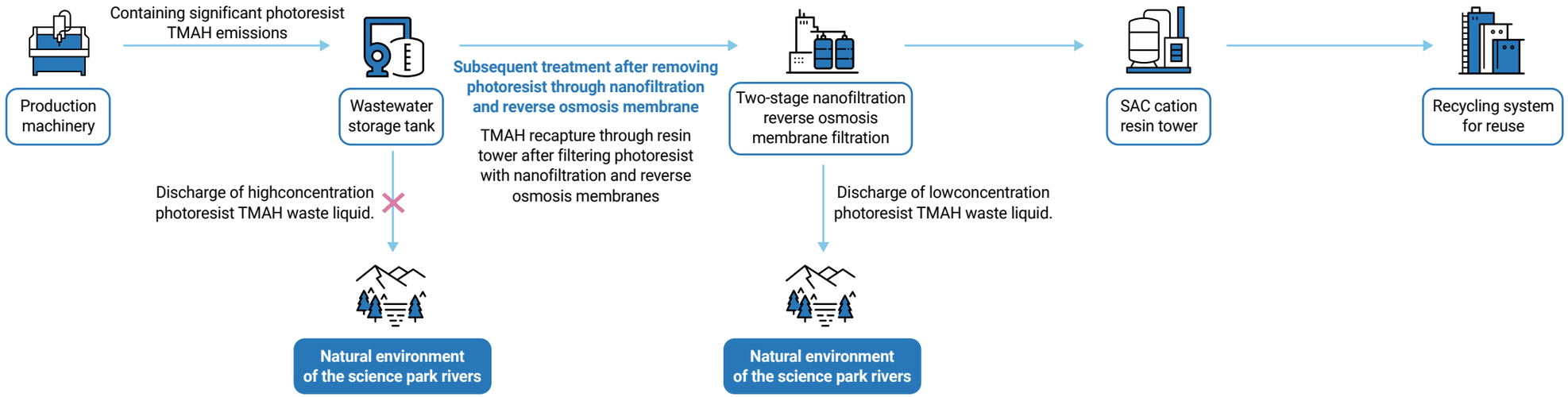
02 Case

Project Name Waste solvent reuse

Project Targets	Waste Tetramethylammonium sulfate (TMAX) solvent
Improvement Method	The TMAH recycling system of the Plant uses resin absorption to remove the TMAH. After running for a certain period of time, it requires the use of sulfuric acid (H2S04) for desorption and restoration of the absorption capacity of the resin. After the treatment, the waste solvent that contains sulfuric acid is separated by a contractor to produce TMAH and sulfuric acid. It is used to produce industrial-grade materials for use in other industries to reuse resources and reduce the impact on the environment.
Project Objectives	TMAX concentration >10%
Investment Cost	NT$19.78 million

Project Benefits

Item	In-Plant Treatment Method	Disposal Company Treatment Method	Reuse Purpose	2024 Treatment Volume (tons/year)	2024 Economic benefits (NT$10,000/year)
TMAX	Increase concentration (1%→10%)	Electrolysis (10%→25%)	Industrial materials	159	95



03 Case

Project Name Product packaging materials

Project Targets	Product packaging materials
Improvement Method	Recycling and reuse of packaging materials domestic shipment
Project Objectives	Annual use rate of recycled packaging materials for domestic shipment > 80%
Investment Cost	NT$0
Project Benefits	• Cost benefits (2023 as example): NT$2,600,000/year • Calculation method: Annual Purchasing Price of Packaging Materials for Each Size * Annual Recycling Usage of Packaging Materials for Each Size • Waste reduction benefits (2023 as example): 14,000 cardboard boxes/year • Domestic shipments will use recycled cartons by 2024 was 91%

04 Case

Project Name Material Conservation Design - Recycling and Reuse of Packaging Bags

Project Targets	Material Packaging Bags
Improvement Method	Recycling and Reuse of Packaging Bags
Project Objectives	Reducing the purchase and usage of garbage bags by 5,000 annually.
Investment Cost	NT$0
Project Benefits	• Recycled polystyrene packaging bags are used for outgoing shipments from the warehouse, repurposed as packaging bags for general business waste. This initiative reduces the quantity of purchased garbage bags, resulting in an estimated reduction of approximately 7,300 disposed garbage bags per year (1 large bag equals 5 small garbage bags), amounting to a waste reduction of approximately 900 kg/year.

05 Case

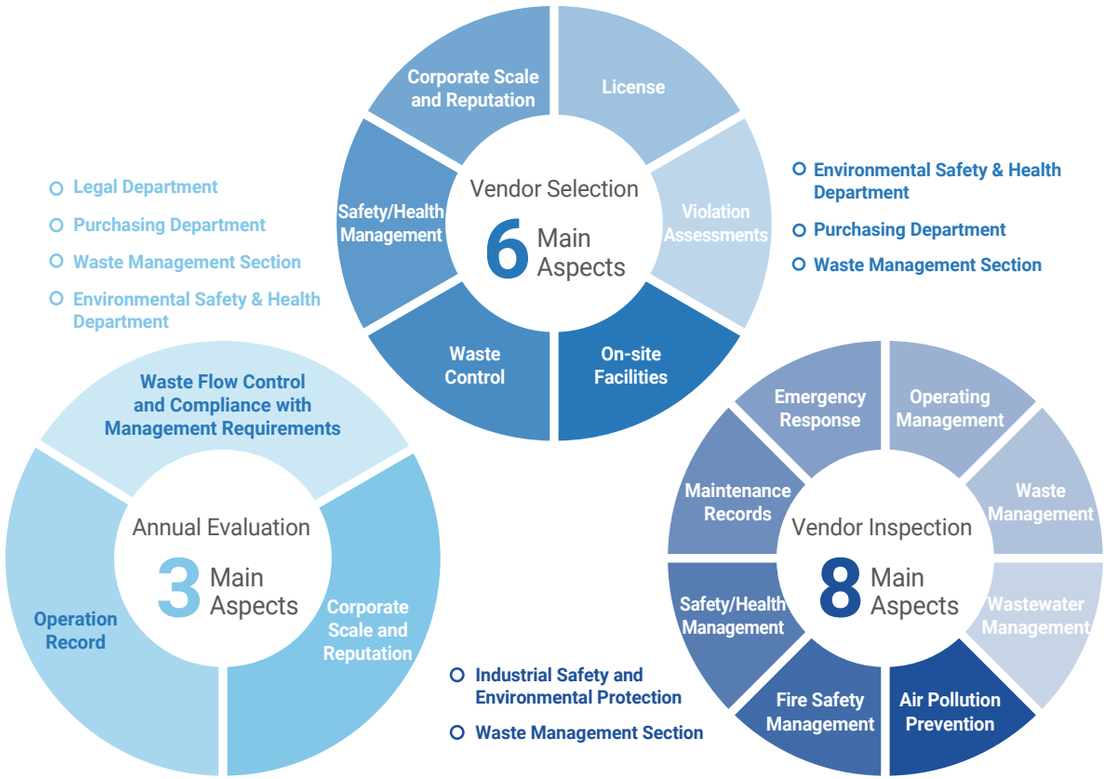
Project Name Material Conservation Design - Recycling and Reuse of Packaging Bags

Project Targets	Discarded barrels after use of raw materials
Improvement Method	Recycling and reuse of chemical waste barrels generated from 53GL of chemical raw materials after use
Project Objectives	Reuse in monthly cycle of 8 to 10 ea
Investment Cost	NT$0
Project Benefits	• After using 53GL plastic drums for chemicals, the empty drums are repurposed as containers for process-generated waste liquids, reducing discarded drum and new purchase needs by approximately 96 to 120 ea annually. This reduces waste by about 1.5 to 1.9 tons per year, equivalent to approximately 3,800 $kgCO_2e$ reduction in carbon emissions (based on carbon footprint emission factors announced by the Ministry of Environment). • Calculation method: Each empty drum weighs 16 kg, annually 1,536 kg to 1,920 kg.

5.4.3 Waste Disposal Contractor Management

VisEra outsources all business waste through environmental agencies, with selection conducted jointly by the company's internal environmental, procurement, and waste management units based on six criteria (including scale/reputation, permit documents, violation records, on-site facilities, waste control, and safety and health).

The selection process involves screening for high-quality vendors based on these criteria. Environmental unit personnel and waste management unit personnel conduct on-site visits and evaluations (utilizing eight aspects covering 166 audit items for on-site audits), with vendors needing to score over 60 points, as set by the parent company (tsmc), and gaining unanimous approval from the visiting unit personnel. Following this, vendors must undergo legal contract review, approval, and procurement procedures before being approved as waste disposal vendors for the company. Finally, the "Annual Evaluation of Waste Disposal Vendors" serves as the basis for vendor replacement assessments. Since 2018, VisEra has collaborated with TSMC to conduct visits and guidance for outsourced waste disposal vendors, addressing common regulatory audit deficiencies and penalty items, sharing internal management methods and experiences, and strengthening management processes through face-to-face communication with vendors. Additionally, we encourage vendors to disseminate this process to other clients, collectively striving for environmental sustainability.



	Number of deficiencies	Regulatory compliance correction	Onsite environment/ implementation improvement	Establishment of regulations and procedures
Waste Management	Deficiencies | 0			
	Recommendations | 5		▪ Recommended to conduct leakage inspections and improvments for temporarily stored liquid fuel products in the outgoing goods area ▪ Remove unidentified items that do not comply with storage regulations from non-waste storage areas ▪ If the designated waste management personnel take extended leave for over two months, it is recommended to appoint another certified staff member to take over the responsibilities	▪ enhance the inspection details for the waste storage area ▪ Recommended to conduct additional emergency response drills for transportation scenarios
Safety and Health Management	Deficiencies | 1		▪ The fire escape route is not kept clear.	
	Recommendations | 8	▪ Pre-use inspection of personal protective equipment (PPE) is recommended. ▪ It is recommended to establish a regulation requiring Safety Data Sheets (SDS) to be reviewed and updated every three years	▪ Recommended to record alcohol concentration measurements and blood pressure readings before transportation (for 2 contractors). ▪ Recommended to conduct a comprehensive illumination and noise level assessment throughout the facility. ▪ Recommended to post safety helmet reminder signs within the facility. ▪ Recommended to report the appointment of the occupational safety and health personnel	▪ Recommended to use a master maintenance log to monitor the maintenance status of all vehicles
Air pollution	Deficiencies | 0			
	Recommendations | 0			
Wastewater	Deficiencies | 0			
	Recommendations | 0			

5.5 Air Pollution Prevention

Stable Operation of Air Pollution Control Equipment

The air pollution prevention capabilities of VisEra meets the regulations in the "Air Pollution Control and Emissions Standards for the Semiconductor Industry" and "Standards for Air Pollutant Emission from Stationary Pollution Sources".To ensure stable 24-hour year-round operations pollution prevention equipment, all air pollution prevention equipment must be equipped with at least one backup system (N+1 design) and a DC backup system to prevent power interruption.The design is implemented to ensure zero failure of the prevention equipment and ensure stable and continuous pollution monitoring. In addition, VisEra also set up automatic monitoring facilities to monitor the effectiveness of waste gas treatment in all systems. Related information is reported to the on-duty office of plant operations and the Occupational Safety and Environmental Protection Emergency Response Center to operate the independent dual-track monitoring system and ensure that the stack emissions meet regulatory requirements.

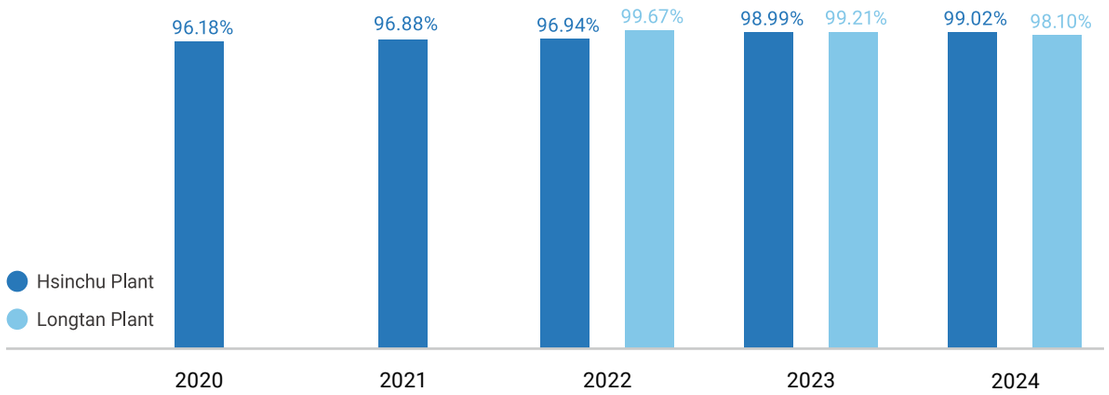
Multi-level Air Pollution Control Strategies

VisEra's air pollutants can be divided into acidic and alkaline gases and volatile organic gases. We adopted "separation of emissions at the source" and "best available technology for multi-section processing system" as our strategy for air pollution prevention so that the pollutant levels meet (or are superior to) government environmental protection regulations. The first stage for separation of emissions at the source is implemented for acid and alkaline process waste gas that are corrosive, flammable, greenhouse gas, or perfluorinated compounds as determined based on process characteristics. We added high-performance air treatment local scrubbers to effectively treat process emissions. Finally, the inorganic acid and alkaline gases are directed to the central scrubber for the second-stage of water neutralization process in the terminal pollution prevention equipment. For volatile organic gases, we determine whether to install treatment equipment such as local condensers based on their boiling points. We then direct the process emissions to the zeolite rotor concentrator system for treatment. With separation at the source and two-stage treatment, we enhance the efficiency of air emission treatment across the board.

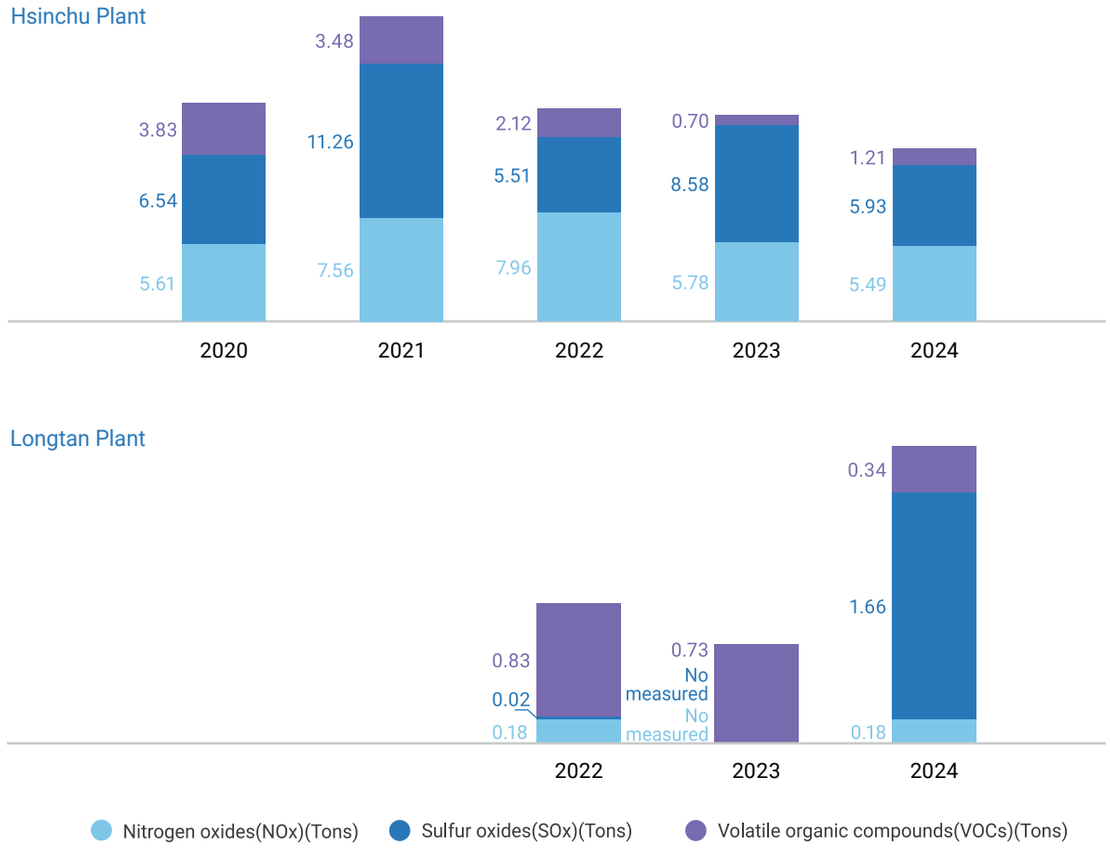
Equipment Upgrades and Continuous Optimization of Emissions Management

To improve the reduction rate of organic exhaust central treatment waste gas system, a budget will be allocated year by year starting from the end of 2021 to replace zeolite rotors, and two sets of old equipment will be replaced with high-efficiency zeolite rotors by 2023.As a result, VisEra's air emissions have consistently met (exceeded) the standards for emissions set by the EPA. With our early warning mechanisms and immediate response to issues, there were no anomalies involving pollutant emissions that were reported to the competent authority in 2024.

Volatile Organic Compounds (VOC) Reduction Rate



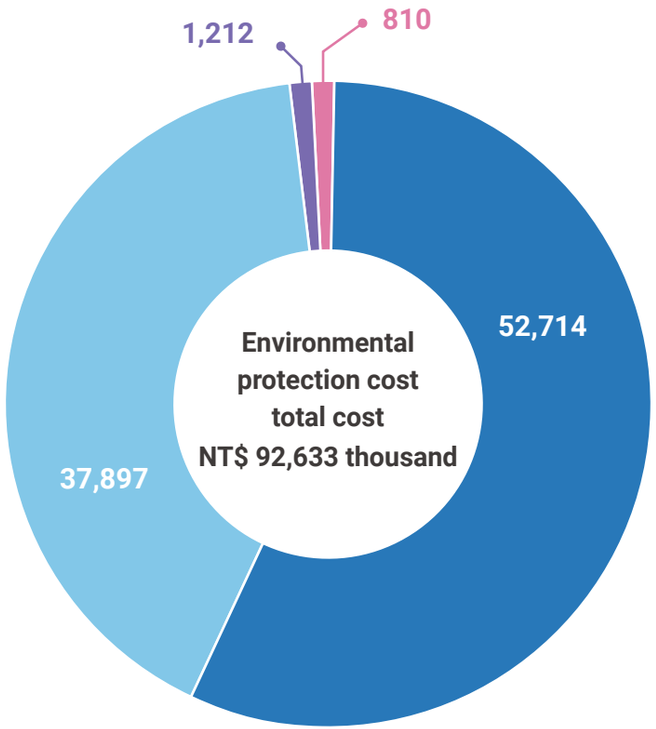
Total air pollutant emissions

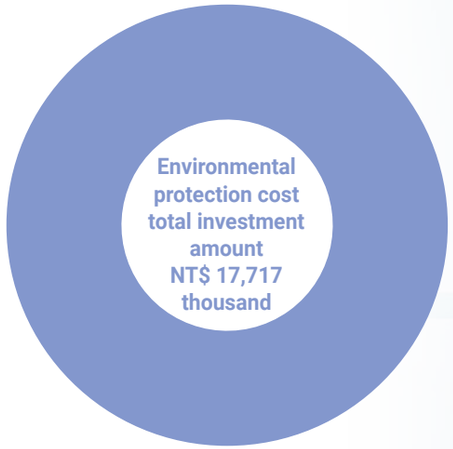


Note 1: Zhongli plant's emissions are excluded due to shared facility treatment.
Note 2: Air pollutant emissions included nitrogen oxides (NOx), sulfur oxides (SOx) and volatile organic compounds (VOCs).Volatile organic compounds (VOCs) are continuously monitored by the FAC Dept.
Note 3: The SOx and NOx are tested once every five years in accordance with regulatory requirements, so measurements were not conducted in 2023 of Longtan Plant.

5.6 Environmental Protection Expenditures and Investments

By upholding the philosophy of attaining coexistence and common prosperity in business growth and the ecological environment, VisEra is committed to the full implementation of environmental pollution prevention actions to protect the local environment and increase the value of the Company. The environment investment cost 17,717 on the waste water and waste gas treatment equipment and the cost on the hardware annually. The total cost 92,633 refer to all expense including the depreciation expense, research and development, human resourse, motivation, maintain, examine, material, entrust, education, donation and other expenses.





- Direct cost for reducing the burden of the environment
- Expenditures for social activities for reducing the burden of the environment (cost of social activities for environmental protection)
- Direct cost for reducing the burden of the environment (Total investment amount)
- Indirect cost for reducing the burden of the environment (environmental protection management expenses)
- Other costs related to environmental protection

Role in Sustainability - Employee Relations

Talent is an essential partner of Visera. Through diverse and innovative recruitment channels, we offer competitive and fair compensation, a systematic training system and variable benefits to attract outstanding talents to join our team, becoming the drive for our sustainable development.

88%
Internal hire rate

30.1 hours
Average training hours per employee

79%
Manager internal promotion rate

Talent Recruitment and Retention

Talent Retention

To place the right talent in the right roles, we provide employees with quality job opportunities and the necessary resources to thrive.

Target Setting	Results in 2024	2025 Target	2027 Target	2030 Target
Job Fulfillment Rate From the Existing Employee	↑ Fill rate **88%** Target Fill rate **≧65%**	Fill rate **≧65%**	Fill rate **≧65%**	Fill rate **≧65%**
Rate of Manager Promoted From the Existing Employee	↑ Promotion rate **79%** Target Promotion rate **≧70%**	Promotion rate **≧70%**	Promotion rate **≧70%**	Promotion rate **≧70%**
Key Talent Retention Rate	↑ Retention rate **94%** Target Retention rate **≧80%**	Retention rate **≧80%**	Retention rate **≧80%**	Retention rate **≧85%**
High-Performance Talent Retention Rate	↑ Retention rate **97%** Target Retention rate **≧72%**	Retention rate **≧72%**	Retention rate **≧75%**	Retention rate **≧85%**
Return to Work From Suspension Without Pay	↑ Return to work rate **76.9%** Target Retention rate **≧50%**	Retentionto work rate **≧50%**	Retention to work rate **≧60%**	Retention to work rate **≧70%**

↑ Exceeded ✓ Achieved — Missed Target

Communication Channels: Human Resources Department ESG@viseratech.com

6.1 Talent Recruitment and Retention

VisEra offers diversified recruitment channels and retention strategies tailored to different talent categories. The company continuously monitors industry compensation benchmarks to formulate competitive remuneration policies and legally compliant retirement benefit plans. In addition, VisEra provides diverse employee benefits and subsidy programs, fostering a sustainable, healthy, and inclusive workplace that promotes employee satisfaction and organizational cohesion.

6.1.1 Employee Distribution

As of the end of 2024, Visera had 1,536 employees, consisting of 175 managers, 751 professionals (including 5 fixed-term contract employees), and 610 technicians. In response to the company's expansion plans, the workforce has grown by approximately 10% compared to the end of the previous year. Given the knowledge- and technology-intensive nature of the semiconductor optical component industry, over 70% of Visera's managers and professionals hold a bachelor's degree or higher. We are committed to creating a friendly and impartial workplace for our employees. In 2024, approximately 45.8% of Visera's employees were female. In terms of age distribution, employees under the age of 30 account for approximately 24.9% of the total workforce. The overall average employee age is 36.5 years. In addition, there were 83 non-employee workers in VisEra in 2024. The number of non-employee workers fluctuated in line with the growth of the overall workforce. These non-employee workers primarily provided facility-related support services, including office cleaning, security, food services, and landscaping. All non-employee workers were sourced through contracted outsourcing agreements between VisEra and qualified external vendors.

Item	Group	Male		Female		Group Subtotal	
		Number of People	Ratio of the Group (%)	Number of People	Ratio of the Group (%)	Number of People (Note 2)	Ratio of the Group (Note 5)
Job Function (Note 3)	Manager	138	78.9%	37	21.1%	175	11.4%
	Professional personnel	573	76.3%	178	23.7%	751	48.9%
	Technical personnel	121	19.8%	489	80.2%	610	39.7%
Employment Agreement (Note 6)	Indefinite term	832	54.3%	699	45.7%	1,531	99.7%
	Fixed term	0	0.0%	5	100.0%	5	0.3%
Nationality	Taiwanese	779	60.9%	500	39.1%	1,279	83.3%
	Foreigner	53	20.6%	204	79.4%	257	16.7%
Type of Employment (Note 4)	Full-time	832	54.2%	704	45.8%	1,536	100.0%
	Part-time	0	0.0%	0	0.0%	0	0.0%
Age	≦ 30 years old	193	50.4%	190	49.6%	383	24.9%
	31~50 years old	596	55.2%	483	44.8%	1,079	70.3%
	≧ 51 years old	43	58.1%	31	41.9%	74	4.8%
Education	Ph.D.	23	82.1%	5	17.9%	28	1.8%
	Master	510	77.0%	152	23.0%	662	43.1%
	Bachelor	226	55.1%	184	44.9%	410	26.7%
	Junior College	40	16.8%	198	83.2%	238	15.5%
	Senior High School	33	16.7%	165	83.3%	198	12.9%

Note1: Visera's operational sites are located in Taiwan, with no employees stationed overseas. Top management positions, defined as Vice Presidents and higher, is composed entirely (100%) of Taiwanese.
Note 2: The number of employees is based on the headcount at the end of the year, with zero interns.
Note 3: Managers are defined as Assistant Manager level and above. Technicians are defined as direct labor.
Note 4: Employment Types are categorized into full-time (employees working up to the statutory maximum weekly hours) and part-time (employees working fewer than the statutory maximum weekly hours, including part-time workers, hourly staff, and medical staff employed by company).
Note 5: Percentage of Total Employees = the number of Group Subtotal / Total number of employees.
Note 6: Employees under non-fixed term contracts refer to those who have signed contracts with no fixed term, as defined according to the GRI Standards of permanent employees. Fixed-term contract employees are those who have signed fixed-term contracts, as defined according to the GRI Standards of temporary employees. In 2024, Visera did not employ any individuals under zero-hour contracts.

6.1.2 Talent Recruitment

Employees are valued partners of VisEra and a vital pillar in our pursuit of sustainable development. Guided by our vision to become one of the world's best and largest professional semiconductor optical component and manufacturing service providers, we focus on recruiting talent who hold the six VISERA core values - Visionary, Innovation, Sagacity, Excellence, Reliability, and Accountability.

Each year, based on our business strategies, VisEra formulates a workforce plan and actively attracts talent through diverse recruitment channels. These include our official recruitment website, participation in large-scale recruitment events, social media engagement, corporate site visits, and recruitment seminars. Additionally, we enhance the efficiency and effectiveness of our hiring process through an internal employee referral program. These efforts continuously strengthen the Company's innovation capacity and organizational vitality.

5 sessions

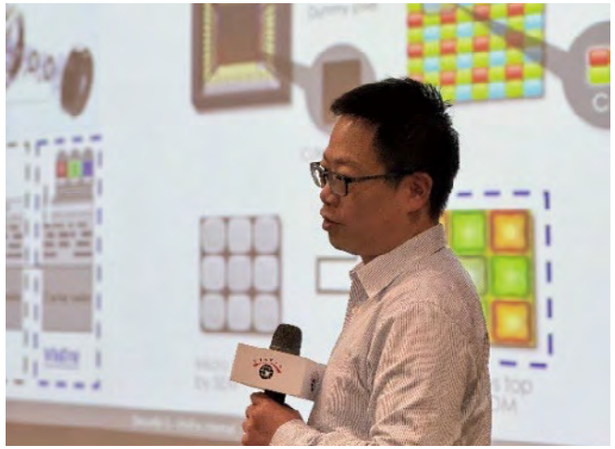
Report-for-work rate **78%** Professionals **100%** Technicians

Retention Rate **72%** Professionals **69%** Technicians

Human resources websites **298,270** Views

Facebook fan page **15,145** Views

Recruitment seminars



2024 Total Number of New Employees and Percentage

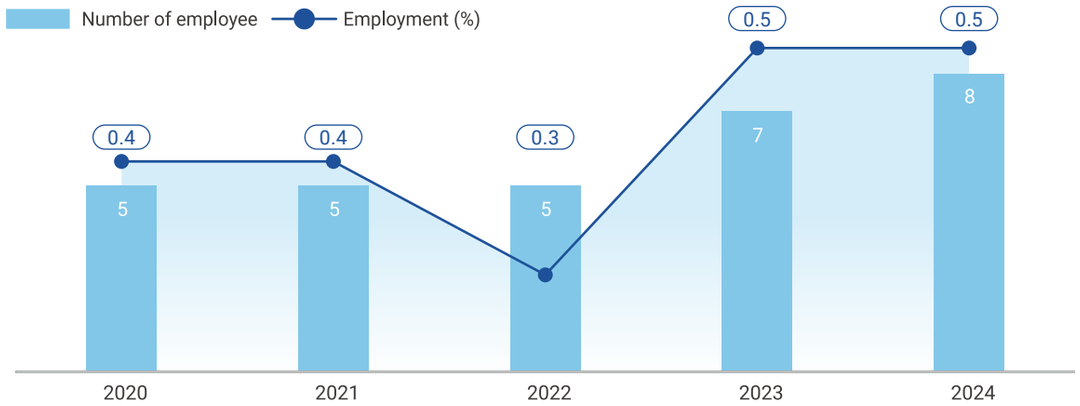
In 2024, a total of 344 new employees joined VisEra Technologies Company, accounting for 22.4% of the total workforce. The number and structure of these new hires by age and gender are as follows:

New Employees		Male		Female		Group Subtotal	
		Number of People	Percentage within Group Note 2	Number of People	Percentage within Group Note 2	Number of People	Percentage of All Employees Note 3
Age	≦ 30 years old	105	27.4%	91	23.8%	196	12.8%
	31~50 years old	70	6.5%	75	7.0%	145	9.4%
	≧ 51 years old	1	1.4%	2	2.7%	3	0.2%
Total New Employees		176	11.5%	168	10.9%	344	22.4%

Note 1: Interns are not included.
Note 2: Percentage within Group＝The Number of Each Group / Total Number of Employees in Group.
Note 3: Percentage of all employees = number of people within each group/total number of employee.

VisEra is committed to building a diverse and inclusive workplace by employing individuals of different religions, genders, ethnicities, nationalities, and age groups. We also strive to provide job opportunities for persons with disabilities. However, due to the nature of the work, there was an insufficient number of applicants. As a result, the weighted employment ratio of persons with disabilities did not reach 1% of the total workforce for the year. In accordance with legal requirements, the company has paid the corresponding compensatory fees.

Employment Trends for Persons with Disabilities Over the Last Five Year



Note: The required number of hires is based on the number provided in the official letter from the Hsinchu City Government in December each year.

2024 Total turnover and percentage

In 2024, a total of 164 employees resigned, resulting in an annual turnover rate of 11.3%. The number and structure by age and gender are as follows:

Turnover Employees		Male		Female		Group Subtotal	
		Number of People	Percentage within Group Note 2	Number of People	Percentage within Group Note 2	Number of People	Percentage of All Employees Note 3
Age	≦ 30 years old	45	11.7%	17	4.4%	62	4.0%
	31~50 years old	59	5.5%	40	3.7%	99	6.4%
	≧ 51 years old	1	1.4%	2	2.7%	3	0.2%
Total Turnover		105	6.8%	59	3.8%	164	10.6%
Annual Turnover Rate Note 4		11.3%					

Note 1: The turnover rate is calculated based on the number of full-time employees who resigned, excluding those on unpaid leave, interns, contracts, and foreign direct labors.
Note 2: Percentage within Group＝The Number of Each Group / Total Number of Employees in Group.
Note 3: Percentage of Total Employees = Subtotal Number of Group/ Total Number of Employees.
Note 4: Annual Turnover Rate= Number of employees who resigned in the year/ {[Number of employees at the beginning of the year + Number of employees at the end of the year] / 2}. The number of employees at the end of the year excludes contracts.

6.1.3 Talent Retention

Talent Retention Measures

Talent is a vital partner to VisEra Technologies. Through five high-quality benefits, five training programs, and three workplace friendliness plans, we are committed to attracting and retaining top talent, driving the sustainable development of the company.

1. Gender Employment Ratio Approaches 1:0.8
2. Buddy system: Helps new employees become familiar with their job responsibilities and work environment, helping to shorten adjustment period.
3. Employee Support Programs: Includes maternity protection, on-site physician health consultations, and psychological counseling services.

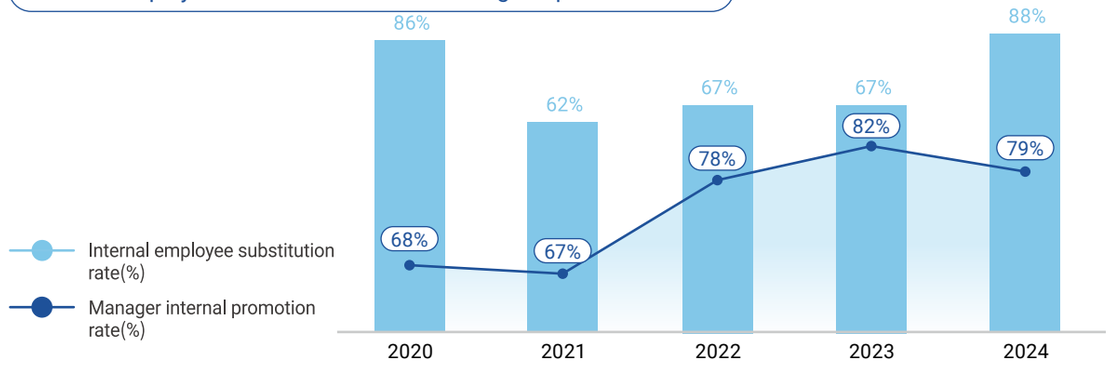
1. Competitive Bonus and Profit-Sharing Programs
2. Employee Referral Bonuses
3. Providing Better Leaves Than Legal Requirements
4. Employee Health Care (Gym/ Health Checkups / Insurance)
5. Diverse and Enriching Activities (Company Trips / Family Day / Employee Clubs)

1. On-the-Job Training: Professional courses.
2. Individual Development Plans: professional training based on each employee's role and career path.
3. Digital Learning: V+ Talent platform for online courses, without time or location constraints.
4. New Hire Orientation Camp: Helps new employees quickly integrate into the workplace.
5. Professional Certification Support: Assistance for employees in obtaining job-related certifications.

VisEra values employees' career development, by promoting transparency in internal job vacancies, the company provides diverse opportunities for employees to broaden and deepen their career paths. This approach enhances internal job rotation, supports talent placement based on strengths, and fosters a friendly and supportive work environment. In 2024, a total of 68 internal job positions were offered, with an Internal employee substitution rate of 88%.

VisEra recognizes the critical importance of talent development for the company's sustainable growth. Recruitment primarily focuses on hiring local talent, and 100% of senior management positions are held by local residents. To meet organizational development needs, we promote an internal promotion system that enables high-potential employees to demonstrate their professional and leadership capabilities, enhance their job competencies, and increase overall effectiveness. This also supports talent retention by offering clear career growth opportunities. In 2024, 79% of manager positions were filled through internal promotions.

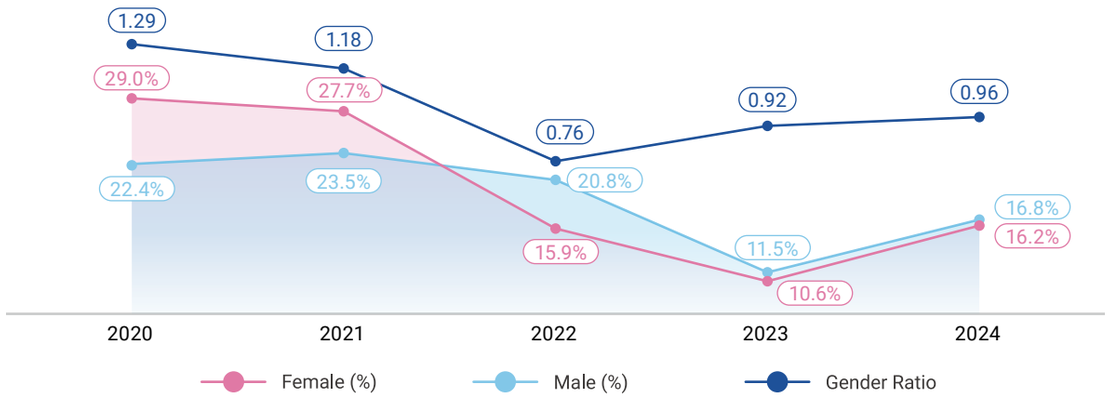
Internal employee substitution rate and manager replacement rate



Note: Manager internal promotion rate＝Number of internal manager promotions during the year / Total number of manager vacancies during the year.

Due to the technical, design, and manufacturing expertise required in optical production, the employee gender distribution currently leans male. However, we are committed to talent-driven hiring practices regardless of gender and embrace an open and diverse approach to hiring professional talent. In terms of career planning and promotion, 100% of VisEra employees undergo regular performance evaluations. These evaluations help identify high-potential talent and provide them with opportunities for positive career development. Promotions are proposed by supervisors based on an individual's experience, professional capabilities, performance, and personal attributes, with the principle of placing the right people in the right positions as a core value. This approach fosters an inclusive and diverse workplace culture. Gender balance in promotion rates has been improving year by year. In 2024, the retention rate for key talent reached 94%, while the retention rate of high-performing talent employees was 97%, demonstrating significant results.

Promotion Rate



VisEra conducts annual salary reviews and adjustments based on market compensation surveys, as well as individual competencies and performance evaluations. The company's compensation structure consists of fixed and variable components. Fixed compensation is benchmarked against market standards, while variable compensation is linked to departmental, team, and individual performance. VisEra ensures that employees receive compensation that meets or exceeds the local minimum wage standards. In 2024, the overall average employee compensation (including 12 months of base salary, 2 months of year-end bonuses, etc.) exceeded NT$1.25 million. For direct labor, the average total compensation exceeded NT$790,000, with an average monthly income approximately 2.4 times the statutory minimum wage in Taiwan. In 2024, the ratio of the highest-paid individual's total compensation to the median employee's total compensation was approximately 6.79 times. The year-over-year ratio of change in total compensation between the highest-paid individual and the median employee was - 4.4 times.

Ratio of Female /Male Salary

Ratio of Female /Male Salary	2020		2021		2022		2023		2024	
	Basic Compen-sation	Remune-ration	Basic Compen-sation	Remune-ration	Basic Compen-sation	Remune-ration	Basic Compen-sation	Remune-ration	Basic Compen-sation	Remune-ration
Managers	0.75	0.70	0.81	0.69	0.81	0.72	0.82	0.71	0.81	0.78
Professionals	0.88	0.89	0.92	0.87	0.94	0.92	0.93	0.88	0.93	0.86
Technicians	1.03	1.05	1.06	1.07	1.06	1.03	1.00	0.97	0.99	0.96

Note 1: Basic compensation includes monthly salary, commute reimbursement, DL reimbursement, and year-end bonus.
Note 2: Remuneration includes monthly salary, commute reimbursement, DL reimbursement, overtime paid, year-end bonus, profit-sharing compensation, shift bonus for direct labor, job-specific reimbursement, quarterly bonus, and Company-Subsidized Employee Stock Ownership Trust (ESOT).
Note 3: Female/Male Compensation Ratio= Female compensation/male compensation.

Average and Median Salary

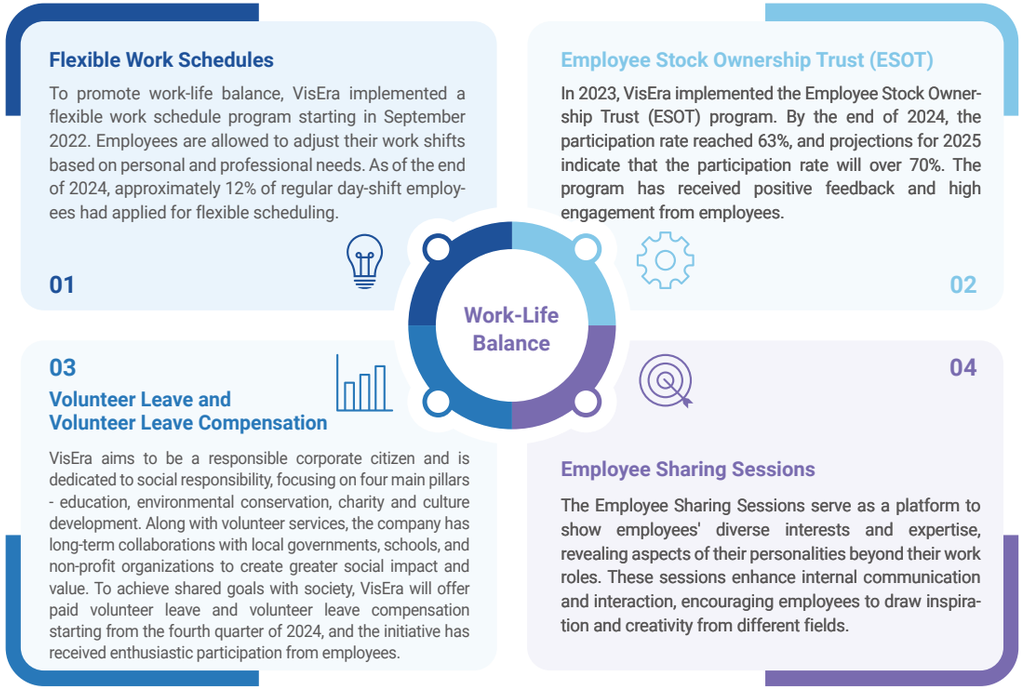
	2023	2024	Difference between 2 years
Number of full-time non-management employee	1,382	1,442	60
Average salary of full-time non-management employee (NT$ Thousand)	1,230	1,182	-48
Median salary of full-time non-management employee (NT$ Thousand)	1,019	1,015	-4

To attract and retain talent, VisEra offers leave policies and employee benefits that go beyond statutory requirements, as detailed in the table below.

Item	Legal Standard	VisEra's Leave Policy
Annual Leave	3 days for employees with 6 months to less than 1 year of service	New employees receive 1 day of annual leave for every 2 months of service, even within the first year.
Flexible Leave	12 national holidays per year	In addition to the 12 national holidays, employees are granted flexible leave for 7 commemorative days that are not national holidays.
Sick Leave	30 days of unpaid or half-pay sick leave per year	120 hours of paid sick leave and 120 hours of half-paid sick leave per year.
Group Insurance	Enrolled in labor and national health insurance upon employment	Group insurance covering employees and their dependents (spouse, children, and parents), including life, accident, medical, and cancer insurance. Coverage is maintained during statutory unpaid parental leave (up to 6 months).
Health Services	Basic physical exams as required by law (Based on Labor Health Protection Rules)	Annual health checkups for all employees, health seminars, and aerobics classes.
Employee Benefits	Not required	Family Day, company trips, movie events, birthday vouchers, wedding/funeral allowances, emergency assistance, and childbirth subsidies.

Work-Life Balance

Work and family are two of the most important aspects of life, yet they often compete for time and energy and have spillover effects on each other. To support a healthy balance between the two, VisEra promotes flexible work schedules, volunteer leave programs, employee sharing sessions, and participation in the Employee Stock Ownership Trust (ESOT). These initiatives encourage employees to gain meaningful experiences through work, share their personal lives, explore their potential, strengthen team cohesion, and grow together with the company—sharing in its profits and success.



To help employees achieve a balance between work and family, in addition to unpaid parental leave, employees who need long-term leave due to military service, illness, or family caregiving responsibilities can also apply for unpaid leave and request to return to work after the leave period ends. In 2024, there were 4 employees on general unpaid leave and 2 employees on leave due to illness, totaling 6 employees. This policy allows employees to focus on their family and personal needs without concerns.

In 2024, 130 employees were eligible to apply for parental leave, and 14 employees applied, resulting in an application rate of 10.8%. The projected number of employees returning to work was 13, and the actual number of returnees was 10. Three employees resigned during the year to care for their young children, giving a return rate of 76.9%. Additionally, 24 employees applied for maternity leave, 36 employees applied for spousal paternity leave, and there were 60 newborns, contributing to Taiwan's birth rate.

The number of employees applying for unpaid parental leave in 2024

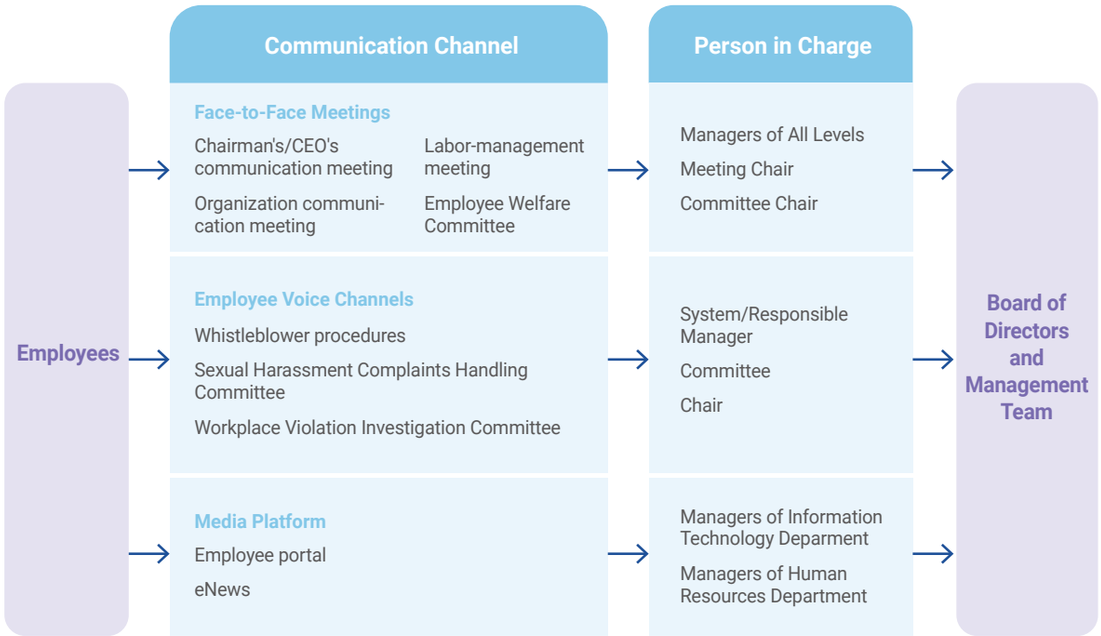
	Total	Male	Female
Application Rate（B ／ A）	10.8%	3.7%	22.9%
Number of employees eligible for Parental leave without pay in 2024（A）	130	82	48
Number of employees who applied for Parental leave without pay in 2024（B）	14	3	11
Return Rate（D ／ C）	76.9%	100.0%	75.0%
Number of employees scheduled reinstatement form Parental leave without pay in 2024（C）	13	1	12
Number of employees scheduled reinstatement form Parental leave without pay in 2024 and reinstated in 2024(or earlier)（D）	10	1	9
Retention Rate（F ／ E）	81.8%	N/A	81.8%
Number of employee reinstated form Parental leave without pay in in 2023（E）	11	0	11
Number of employee reinstated form Parental leave without pay in 2023 and remained at the company as of the end of 2024（F）	9	0	9

Retirement Fund

VisEra has established a Supervisory Committee of Business Entities' Labor Retirement Reserve in accordance with the law. For employees who are subject to the old labor pension system, the company makes fixed contributions to the Labor Retirement Fund in a designated legal account, ensuring full compliance with the required contributions. For employees under the new labor pension system, contributions are made in accordance with the Labor Pension Act, where 6% of their monthly salary is deposited into their individual retirement accounts managed by the Bureau of Labor Insurance.

6.1.4 Labor Management Communication

VisEra has established internal and external complaint channels to enhance communication between the company and its employees. These channels are managed by dedicated supervisors, allowing employees to freely submit constructive proposals to the company at any time. Additionally, they provide a platform for employees to express personal suggestions and complaints, ensuring timely and effective communication. In addition, face-to-face communication is also facilitated through various meeting formats such as supervisor communication meetings and IDL communication meetings. Furthermore, labor-management meetings are held quarterly to report operational updates, annual activities, and welfare measures planning to labor representatives. We respect the rights of all employees to organize and participate in unions, collective bargaining, and peaceful assemblies, while also respecting the rights of employees to abstain from such activities. As of 2024, there have been no instances of employees organizing unions. In the event that it becomes necessary to terminate employment relationships with certain employees due to unforeseen circumstances or to implement significant operational changes that may substantially affect employee rights (such as plant closures, relocation, changes in workplace, or job duties), we adhere to legal requirements by providing advance notice to employees and ensuring effective communication, thus ensuring a dispute-free process between labor and management. There were no significant labor-management disputes in 2024.



Talent Development

Competency Development

Only by attaching importance to talent development can a company ensure that it can support and provide the talents needed for sustainable development, corresponding functional training and management team needs in a timely manner when facing long-term operational growth.

Target Setting	Results in 2024	2025 Target	2027 Target	2030 Target
 Completion rate of individual development plan (IDP)	✓ Completion rate **100%** Target Completion rate **100%**	Completion rate **100%**	Completion rate **100%**	Completion rate **100%**
 Completion rate of management demand courses for frontline supervisors	— Completion rate **74%** Target Completion rate **80%**	Completion rate **80%**	Completion rate **85%**	Completion rate **90%**
 Implementation rate of cross-department professional training courses	↑ Execution rate **100%** Target Execution rate **90%**	Execution rate **90%**	Execution rate **95%**	Execution rate **95%**
 Employees' annual training hours	↑ Up to **30.1** hours Target Up to **25** hours	Up to **28** hours	Up to **33** hours	Up to **45** hours
 OJT completion rate of new positions after indirect personnel transfer	✓ Completion rate **100%** Target Completion rate **100%**	Completion rate **100%**	Completion rate **100%**	Completion rate **100%**

↑ Exceeded ✓ Achieved — Missed Target

Note: The reason why the completion rate of the management requirements course for first-line supervisors did not meet the standard is because it adopts independent online learning, which has a more flexible time and encourages supervisors to use time management for self-improvement.
Improvement methods: system warnings and reminders, and reminders from members of the Education Committee.

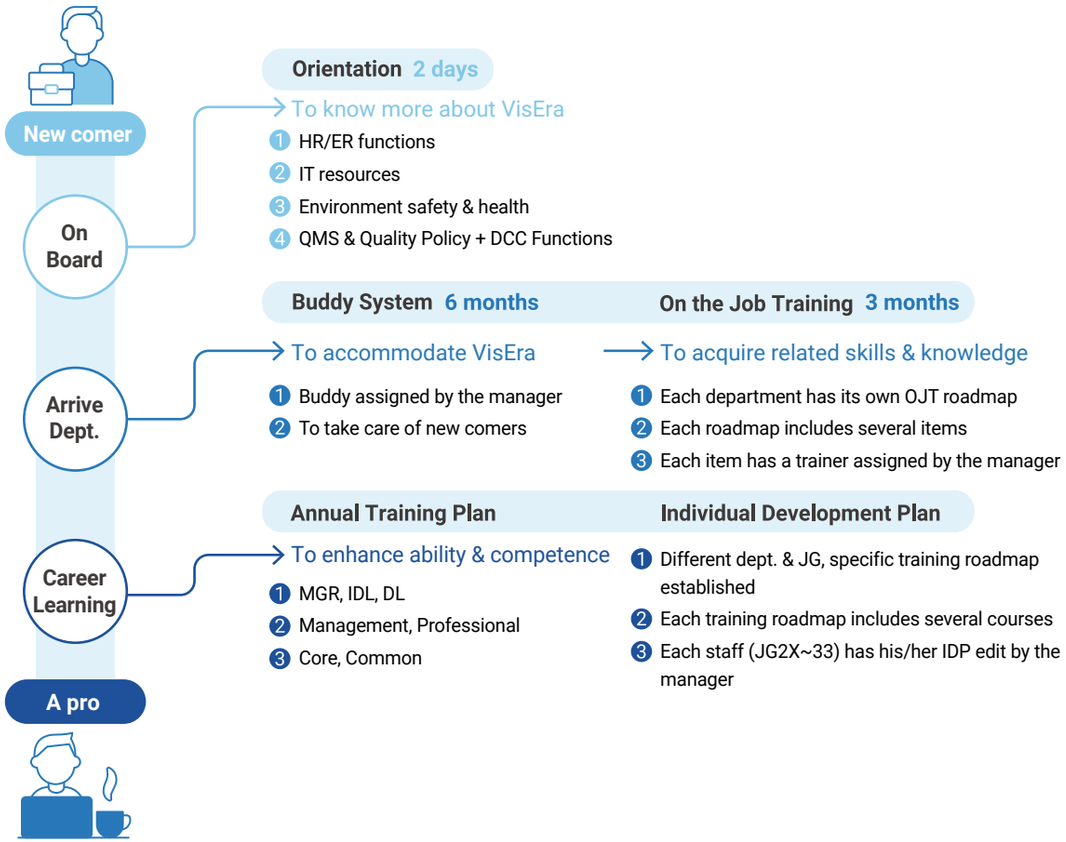
Communication Channels: Human Resources Department ESG@viseratech.com

6.2 Talent Development

VisEra attaches great importance to the development of professional talents and talent echelons. According to the functions and personnel levels of each organization, it plans a dual-track career development training blueprint and the establishment of talent echelons to achieve the goal of recruiting and cultivating talents for the company. Our execution strategy includes:

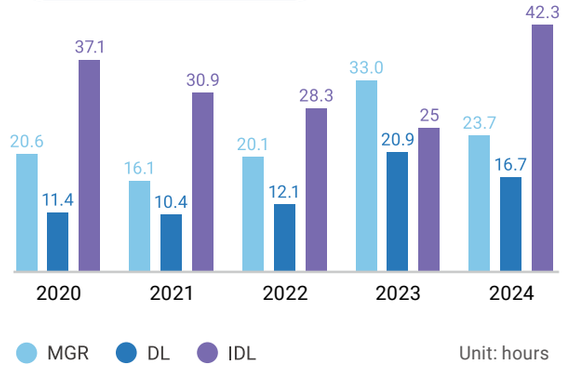
- Define an Individual Development Plan (IDP) course.
- Reserve future talent capabilities and build a talent echelon.
- Provide diverse learning resources and encourage employees to learn independently.

6.2.1 Occupational Training

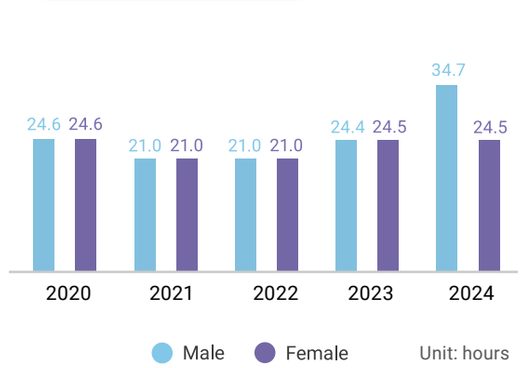


In 2024, VisEra organized training and learning development activities totaling 46,164.4 hours, with a total of over 54,240 participants completing the training. On average, each employee received approximately 30.1 hours of training.

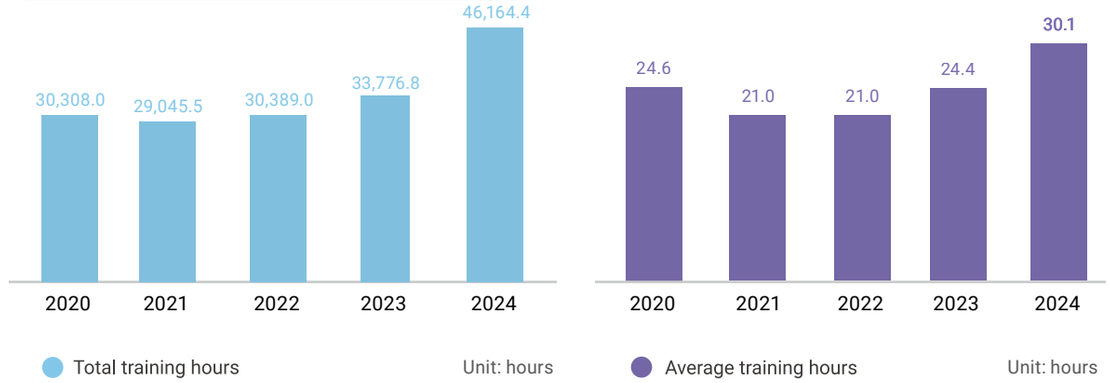
Average training hours per employee — By job title



Average training hours per employee — By gender



Total training hours and average training hours



Note 1: The total number of employees for the year is based on the total number of employees at the end of the year (12/31), excluding interns and fixed-term contract employees. Average training hours per employee: total training hours for all employees in the year / total number of employees in the year.
Note 2: Average training hours per female employee: total training hours for female employees in the year/total number of female employees in the year. Before 2023, employee gender training hours were estimated based on the gender ratio of employees. In 2024, the training hours will be accurately calculated based on gender data from the human resources system.
Note 3: According to the company's internal personnel system, they are divided into supervisors, technicians and professionals. Average training hours for employees in each category: total training hours for employees in that category in the current year / total number of employees in that category in the current year.

6.2.2 Competency Development

VisEra is committed to enhancing employees' awareness of independent learning, providing a variety of learning resources and tools, and encouraging employees to conduct learning activities regardless of time, location, or form in accordance with the company's growth direction, organizational needs, and personal performance requirements, so as to continuously improve their work efficiency. In addition, Visera actively implements On-the-Job Training and Individual Development Program (IDP) to allow employees to learn in the actual workplace and improve their work efficiency. In addition to systematically planning job rotations to cultivate future talents, Visera also encourages employees to cooperate with organizational development and arrange their personal careers so that employees can give full play to their strengths and continue to grow. The completion rate of the 2024 Individual Development Plan (IDP) course and the OJT training for new positions after indirect personnel transfers reached 100%.

VisEra attaches great importance to talent development, ensuring that the company can support and provide the talent, corresponding functional training and management team needs required for sustainable development in a timely manner when facing long-term operational growth.

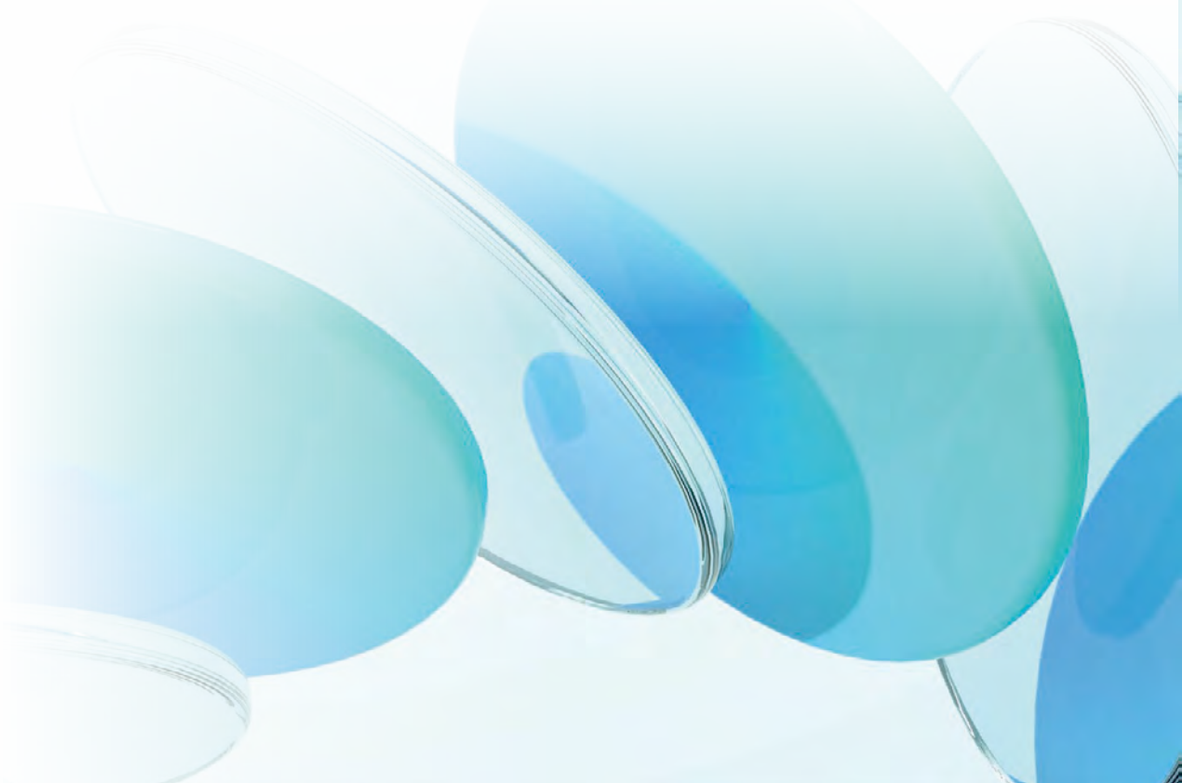
Although we do not provide transition assistance programs for employees who end their careers due to retirement or termination of employment, our company's "talent development" goals have always been to ensure that employee functions are up to date to support the company's sustainable operations and meet employees' lifelong learning needs. In other words, as long as employees continue to learn step by step under the company's talent development system, they will be able to make appropriate preparations for their carer development after leaving the company.

Key Courses for 2024

Course Categories	Course Objectives	Participation results
Enhancing the professional capabilities of engineers and frontline supervisors.	By utilizing professional face-to-face courses, we strengthen the professional knowledge and capabilities of engineers and front-line supervisors.	There were 5 face-to-face professional subject courses, which were completed by 352 people, with an attendance rate of approximately 99%.
Encouraging self-directed learning	Providing an e-learning system allows colleagues to schedule learning activities at their convenience.	There were 1,632 online learning courses in total, and 44,886 people completed the online learning.
Theme Course: Newcomer Vitality Camp_Build a Bright Career	Guide new colleagues to establish correct cognition of the new workplace, interpersonal communication, and share methods of self-motivation and stress relief, thereby strengthening the centripetal force of newcomers to the company.	The course was held in three classes, with a total of 122 attendees and an attendance rate of 100%.

VisEra has an online learning system called V+ Talent. Currently, These courses are categorized into four main types: basic, professional, general education, and management.Every year, during the fourth quarter, the company collects digital courses planned by various departments for the next year. Internal colleagues are appointed by supervisors to serve as course instructors. The Training and Development Unit assists these instructors in recording digital courses, which are then uploaded to the system for colleagues to access and learn.In 2024, VisEra produced a total of 53 in-house digital courses, including basic,and professional courses. The completion rate for recording these courses reached 100%. In 2024, in order to strengthen the management capabilities of frontline supervisors, online courses on management functions will be introduced. Due to independent online learning, the time is more flexible and the completion rate is only 74%. Supervisors will continue to be urged to complete the courses.

VisEra continues to strengthen the professional development of its employees to achieve corporate goals. In addition to offering various in-house training courses, the company also sends representatives to participate in external training programs. Upon completion of these courses, the company fully subsidizes the expenses. In 2024, there were 366 external training applications, with a total completion time of 3,961 hours. Among these, 145 safety-related certifications were obtained, and 106 employees received completion certificates for various professional courses. These professional courses covered topics such as quality management, research and development technology, and product and market trends. Through external training programs, the company aims to comply with regulatory requirements and enhance the professional skills of its employees.



6.3 Human Rights

VisEra follows to the principles of the Responsible Business Alliance (RBA) Code of Conduct, emphasizing the importance of employees and respecting human rights. We strive to create a good workplace environment for nun-discrimination of gender, but more open mind and equal. We comply with labor laws and international human rights conventions, committing to creating an excellent workplace where every employee can fully unleash their potential. VisEra has established policies and management practices such as the "Corporate Social Responsibility Policy" and the "Code of Conduct for Employment Ethics and Supplier Behavior Compliance Statement." These documents encompass commitments to non-discrimination, prohibition of child labor, and prevention of forced labor. Regular human rights training sessions are conducted for all employees, and the RBA standards are communicated to suppliers and contractors to encourage collaborative efforts in creating harmonious labor-management relations.

VisEra places great importance on employee opinions and rights, establishing various channels for employees to provide feedback. Many of these channels are overseen by senior executives of relevant departments to ensure swift and confidential handling. The company is committed to providing an open and transparent communication environment between supervisors, colleagues, and peers.

Type	Scope	Window
Workplace Violation Investigation Committee	Suffering physical or mental unlawful harm due to the actions of others while performing duties: physical violence, psychological violence, verbal violence, stalking and harassment.	Chief Human Resources Officer
Sexual Harassment Complaints Committee	▪ Verbal abuse: telling dirty jokes, make inappropriate comments about people's physical appearance. ▪ Visual abuse: display pomographic pictures, staring at people's chest ot other inappropriate places, or showing off inappropriate body parts. ▪ Physical harassment: using hands to touch other's body, or forcefully touch people's breast or other body parts. ▪ Using unbalance power relationship to make the weaker party uncomfortable, anxious, pressured or hurtful which can constitute as sexual harassment.	Chief Human Resources Officer

VisEra has established a Sexual Harassment Complaint Handling Committee, comprising five members appointed by the CEO, including executives responsible for employee relations, legal affairs, human resources, auditing, and other relevant departments (with three female members). The committee is chaired by a representative from the legal department and is responsible for handling complaints involving employees below the managerial level. If the accused individual holds a high-ranking position (director level or above), the CEO or a senior executive appointed by the CEO will serve as the convener. The convener will assemble a Sexual Harassment Highest Appeal Committee, consisting of the highest-ranking legal affairs executive, the highest-ranking human resources executive, human resources representatives, auditing representatives, or other executives at the level of vice president or above, totaling five members (including three female members). This committee will conduct investigations and handle complaints. If the accused individual is a manager at the level of general manager or above, the complaint will be handled by the Audit Committee. The Sexual Harassment Complaint Handling Committee and the Sexual Harassment Highest Appeal Committee, while reviewing cases, should exercise their authority independently and be free from interference by the company's internal administrative system. In 2024, one cases of sexual harassment complaints and two cases of workplace misconduct were received and processed. All cases have been thoroughly investigated and closed.

To ensure that security personnel understand workplace misconduct and know how to respond appropriately, training sessions are conducted semi-annually. During these sessions, all security personnel are educated on relevant topics, including recognizing workplace misconduct, the complaint process for workplace violence at VisEra Corporation, and how to handle incidents of workplace violence. In the first half of 2024, there were 13 security personnel trained in Hsinchu and 14 in Longtan. In the second half, there were 14 security personnel trained in Hsinchu and 18 in Longtan. The training completion rate for security personnel on duty was 100%.

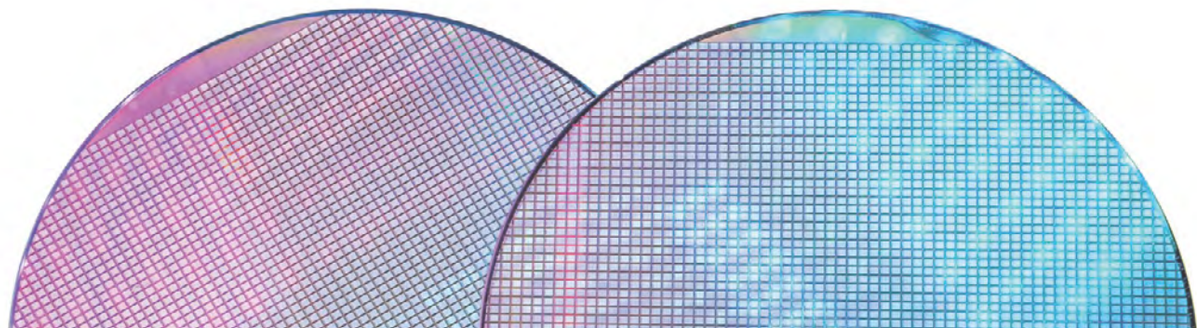
6.3.1 Human Rights Risk Assessment

In 2024, a human rights protection training for all employees was implemented. The Responsible Business Alliance (RBA) Code of Conduct education and online training for 1 hour. A total of 1,535 employees completed the training, achieving a coverage rate and a passing rate of 100% in both the assessment and the test. We will continue to pay attention to human rights protection issues and promote relevant education and training to enhance awareness of human rights and reduce the likelihood of related risks. Through online courses involving all staff, we aim to strengthen colleagues' understanding of the "VisEra Company Corporate Social Responsibility Policy" and implement it in their work. We utilize the standardized risk assessment template provided by the Responsible Business Alliance, known as the Self-Assessment Questionnaire (SAQ), to self-identify social, environmental, and ethical risks in our operations. As an example, in 2024, our self-assessment score was 93.6, with low risk in the human rights section. In recent years, VisEra has not encountered incidents of discrimination or violations of indigenous rights.

RBA Training Statistics

Employee item	Number of trainees expected		Number of trainees completed	
	Male	Female	Male	Female
Manager	138	37	138	37
Professional staff	572	176	572	176
Technical staff	122	490	122	490
Sub-total	832	703	832	703
Total	1,535		1,535	

Note: The training period is from November 11 to 30, 2023. Personnel data is accurate as of November 30, 2024, with a coverage rate of 100%. The passing rate for the test also reached 100%.



Occupational Safety and Health

Build a Human-Centric Safety Workplace

Employees are the important capital in company and build the safe and health work environment.

Target Setting	Results in 2024	2025 Target	2027 Target	2030 Target
Occupational Disorders Caused by Exposure to Chemicals	✓ **0 cases** Target **0 cases**	**0 cases**	**0 cases**	**0 cases**
Incident Rate per 1,000 Employees	✓ Incident rate per 1,000 employees: **0.4** Target Incident rate per 1,000 employees **<0.4**	Incident rate per 1,000 employees **<0.4**	Incident rate per 1,000 employees **<0.2**	Incident rate per 1,000 employees **<0.2**
Disabling Injury Frequency Rate (FR)	✓ Disabling injury frequency rate (FR): **0** Target Disabling injury frequency rate (FR) **<0.4**	Disabling injury frequency rate (FR) **<0.4**	Disabling injury frequency rate (FR) **<0.3**	Disabling injury frequency rate (FR) **<0.3**
Disabling Severity Rate (SR)	✓ Disabling severity rate (SR): **0** Target Disabling severity rate (SR) **<4**	Disabling severity rate (SR) **<4**	Disabling severity rate (SR) **<3**	Disabling severity rate (SR) **<3**

↑ Exceeded ✓ Achieved — Missed Target

Communication Channels: Industrial Safety and Environmental Protection Department, Human Resources Department ESG@viseratech.com

6.4 Occupational Safety and Health

VisEra is committed to achieving zero safety accidents, building the best healthy workplace, and becoming a worldclass company for ensuring safety and health. We also cultivate a safety culture based on humanistic values and build an intrinsically safe work environment. To ensure safety and security, we support the physical and mental health of employees to achieve work-life balance and we work together with stakeholders to reduce workplace safety and health risks. There were no litigation involving violations of employee health and safety in 2024.

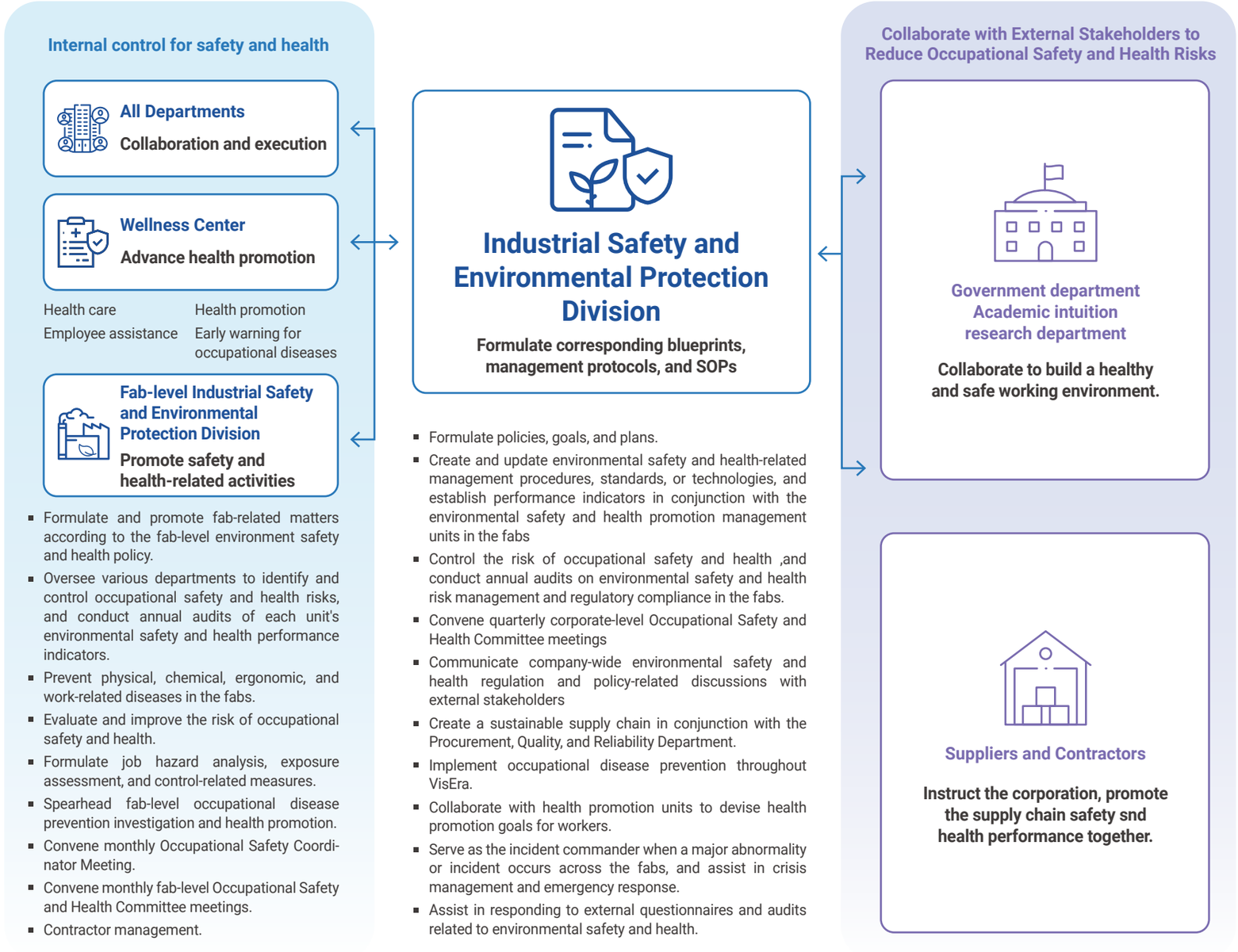
6.4.1 Build a Human-Centric Safety Workplace

Implementation of Occupational Safety and Health (OSH) Organization and System Operations

VisEra has established the Occupational Safety and Health Committee with 62 members (including department heads, engineers and technical staff involved in occupational safety and health, laborers, and managers of occupational safety and health) jointly review occupational safety and health issues to transform the Company into a benchmark for occupational safety and health. Non-management personnel account for 53.5% of the members. The Committee also convenes meetings regularly each month, which exceeds regulatory requirements and facilitates full consultation and communication for all employees.

We established the employee proposal system to strengthen employee consultation, participation, and communication. Employees can file proposal forms or provide feedback to the Occupational Safety and Health Committee. The Company according to the Occupational Safety and Health Management Regulations continues to obtain certification by independent third-party certification institutions for the ISO 45001/ TOSHMS Occupational Health and Safety Management System to continue to improve safety and health in the work environment (Just the Hsinchu and Longtan factories need to apply for TOSHMS, as the Zhongli factory's workforce does not match the necessary conditions). The certification covers 100% of all workers and related routine and non-routine activities in the locations of operations. VisEra has appointed occupational safety and health management personnel (9 in Hsinchu Plant, 1 in Zhongli Plant and 2 in Lonatan as required by law) in accordance with regulations. We also set up dedicated units to help all plants implement regular annual assessments, internal audits, management review, and other matters required by the system. The results pass external certification to ensure their effectiveness and implementation. We also set a target for filing 10 occupational safety management proposals each quarter and 71 proposals were filed in 2024 (the resources invested totaled NT$1.29 million). included steel bottle gas cabinet AutoGuard to improve the risk of gas leakness during the process of experiment.

To enhance safety management, we use the audit system to progressively and continuously improve safety management. We conduct regular and ad hoc audits, including daily construction inspections by safety and environmental protection units, weekly routine and project inspections by the safety and environmental department to review the implementation of occupational safety and health management in each plant. We require the responsible unit to propose corrective measures for any failure to meet expectations or violations of regulations. We also set up safety performance indicators (including active and passive indicators) and regularly track the effectiveness of the implementation in each plant every month. The parent company (tsmc) review the target performance and strategy instruction. We use the system to track all non-compliances or violations found in audits and regularly submit results for review to continuously improve and manage the system operations. Non-compliances are also reported to the Occupational Safety and Health Committee to review the effectiveness of improvements.



Safety and Health Measures

We cultivate a safety culture based on humanistic values and build an intrinsically safe work environment by adhering to the "VisEra Safety and Health Policy" to implement Safety and Health Measures. Through the identification, assessment, and risk control of potential hazards, the company strengthens workplace safety measures and tracks the effectiveness of safety and health execution using the Safety Performance Index (SPI).

Measures	Safety and Health Efforts in 2024	SPI Indicator Note 1
Legal Compliance Identification	Kept up to date with the latest regulations, tracked compliance in all fabs, and issued 17 changes to safety and health regulations.	
Safety and Health Education	• All VisEra workers have completed hazard notification/education. Training records are digitalized for record-keeping to comply with safety and health regulations and emergency response needs. Those performing hazardous operations have obtained licenses to operate in compliance with relevant laws. • Added 16 professional practical courses, covering environmental safety and health procurement and change management, machine and factory engineering safety inspections, pipeline operation hazard prevention, and regulations and key points for hazardous materials identification. The objective of these courses is to enhance the professional competencies of safety and health engineers. Relevant training materials have been integrated into a cloud platform for management • The "Right to Refuse Unsafe Work" was emphasized during new employee training to ensure the effective implementation of the principle of safety first in the workplace. During working hours, if employees identify any situation posing an imminent risk of danger, they are not only required to report it immediately but are also permitted to withdraw to a safe location without facing disciplinary action. In 2024, there were no disciplinary records related to employees who reported safety hazards and retreated to safety.	
Hazard Identification and Assessment	Conducted workplace hazard identification, safety and health management planning, workplace analysis, workplace observations, and operational safety and health management analysis for employees and contractors. All identified risks were classified into different risk levels for subsequent management, tracking, and monitoring to control, prevent, or mitigate hazards and risks. A total of 2,623 risk identifications and assessments were carried out Note 2, along with the assessment of 17 internal and external issues, as well as the demands and expectations of 19 items from stakeholders.	
Procurement Management	Continuing to strengthen environmental safety and health procurement management, three environmental safety and health procurement management workshops were completed in 2024, with a total of 40 suppliers and 76 participants.	
Safety Management of Change	Completed 75 cases of safety management of change with zero related incidents.	
Chemical Management	• Chemical source control and hazard identification were implemented, along with operational environment monitoring, chemical exposure and classification management, and the management of chemicals related to Maternal Health Protection. Priority was given to elimination, substitution, or the use of engineering controls and personal protective equipment (PPE) to reduce the risk of chemical exposure to employees. • All new chemicals underwent safety review processes before entering facilities. In 2024, 190 chemicals were evaluated and introduced with zero related incidents and without introducing any IARC group 1 carcinogens.	
Tool Management	Evaluated and introduced 4 new tools with 0 related incidents.	
Contractor Management	• Contractors engaged in a total of 4,407 constructions in the fabs, of which 541 were high-risk operations, which comply with management requirements. • Conduct 100% inspections of high-risk construction activities to ensure that contractors strictly follow VisEra's requirements and the work procedures specified in the Job Safety Analysis (JSA), thereby reducing the occurrence of contractor occupational safety incidents. • In 2024, the number of working hours for contractors entering/exiting VisEra was 3705,056 hours Note 3, to improve the effectiveness safety and health management, VisEra regularly hosted Communication Meetings for ESH Supervisors of Contractors to commend outstanding contractors, supervisors, and industrial safety personnel. • VisEra examined the construction management status of contractors and amended the VisEra Contractor ESH Bluebook to help contractors further understand safety and health codes.	
Compliance Audit	Internal audits revealed 90 shortcomings, which were corrected within the specified time.	
Emergency Response	In 2024, the ERT Drill Management System will be implemented to provide comprehensive control, tracking, and recordkeeping of ERT drills. At the same time, the system will enhance ERT member management to ensure that all ERT members meet the required qualifications.	

Note 1: VisEra adopts the Safety Performance Index (SPI) to quantitively manage and supervise safety and health performance.
Note 2: Hazard Identification and Assessment: Foster a safety culture where employees and the Company protect each other and encourage employees to speak up and offer suggestions for occupational safety. Classification management and tracking are used to control, prevent, or reduce hazards to cultivate a friendly and safe workplace.
Note 3: The calculation scope of contractors covers fabs in Taiwan. (including the Hsinchu ,Zhongli and Longtan site)

Safety Performance Indicators

VisEra has established procedures based on the Occupational Safety and Health Act, domestic and overseas safety and health standards, and ISO 45001 requirements. To implement the safety and health related procedures, VisEra has established the Safety Performance Index (SPI) system based on the management model of the parent company TSMC to implement quantitative management and supervision of the daily safety and health implementation results in the plants. The SPI includes active and passive indicators and management mechanisms with four color-coded indicators including blue, green, yellow, and red. The indicators have been maintained at blue or green (indicating excellent or good performance).

Active indicators

- Completion rate of regulatory and parentcompany-required occupational health and safety implementation tasks.
- Number of Safety Management of Change (SMOC) and occupational health and safety management plan proposals.
- Completion rate of emergency response education and training.
- Contractor's self-management.

Passive indicators

- Number of incidents
- Number of abnormalies
- Number of incidents and abnormalies involving contractors
- Audit of the parent company
- External validation deficiencie

Four levels

SPI	Rating	Example
≧ 95	Excellent	
85 ≦ SPI<95	Good	
70 ≦ SPI<85	Warning	
SPI<70	Alarm	

Statistics of occupational safety and health accidents in past years

The Company also established accident investigation procedures. In the event of an accident involving an employee or contractor (including anomalies or incidents), investigation procedures are activated to identify the cause of the accident. We aim to clarify the reason to ensure that such accidents do not recur. There were no cases of material, severe, or recordable occupational injuries (including occupational diseases) in 2024. However, the Company analyzed and reviewed the 0 case of incindent, 5 cases of anomalies and 22 cases of near miss that occurred in 2024 but did not cause specific damages to review the appropriateness of operational risk assessments and ensure continuous and sustained improvements.

Statistics of accidents	2020		2021		2022		2023		2024 Note	
	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors
Number of material occupational safety and health accidents	0	0	0	0	0	0	0	0	0	0
Number of severe occupational safety and health accidents	0	0	0	0	0	0	0	0	0	0
Number of recordable occupational safety and health accidents	2	0	0	0	0	0	0	0	0	0
Total work hours	2,355,038	233,192	2,795,757	232,982	2,938,372	430,296	2,960,986	319,360	3,077,653	375,056
Disabling frequency rate	0.85	0	0	0	0	0	0	0	0	0
Number of accidents	2	0	0	0	0	0	2	0	0	0
Number of abnomalies	15	0	11	0	8	0	9	0	5	0
Number of near misses	64	0	24	0	5	0	27	0	21	1

Note 1: Material occupational safety and health accidents: Occupational injuries or occupational diseases that cause death. Severe occupational safety and health accidents: Occupational injuries or occupational diseases that necessitate more than 6 months of recovery time (excluding death). Recordable occupational safety and health accidents: Occupational injuries or occupational diseases that cause the worker to be unable to perform original functions (including material and severe).

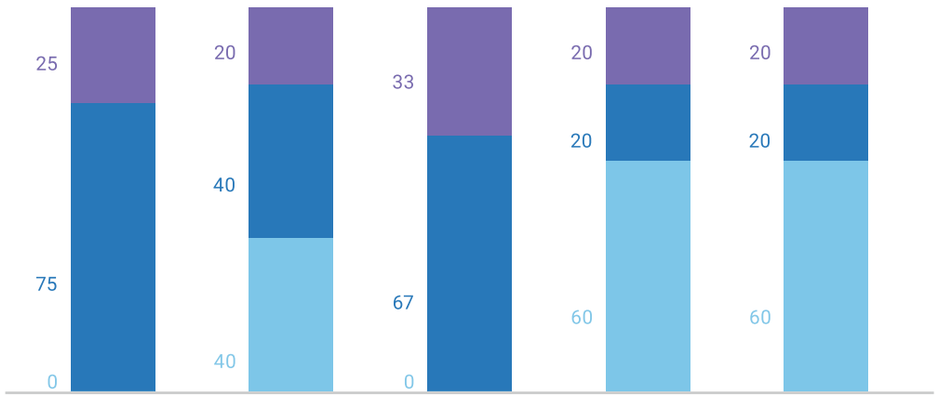
Note 2: Disabling frequency rate = number of disabling cases / total work hours *1,000,000.

Note 3: The disabling injury frequency rate of peers is 0.90. (Information and application platform 2024 of the Occupational Safety and Health Management System revealed the overall injury index for each industry throughout the first three years of operation.)

Note 4: Accident: It refers to incidents in the workplace that harm equipment or personnel safety and cause injuries or property loss. Abnomal: It refers to incidents in the workplace that jeopardize the safety of equipment or personnel but have not caused specific injuries or losses. Near miss: It refers to incidents in the workplace that may jeopardize the safety of equipment or personnel and have not caused specific injuries or losses, but shocked the personnel.

Note 5: The data from 2020 to 2022 includes Hsinchu site and Zhongli site. The data in 2023 to 2024 includes Hsinchu site, Zhongli site and Longtan site.

Anomaly Analysis



	Chemical Leakage	Water Leakage	External Air/Gas	Fire Alarm	Others
2024	1	1	1	1	1
2023	3	2	2	1	1
2022	0	2	0	3	3

Note: Information about Longtan Site will be included from 2023.

Key improvement and preventive measure for abnormal events in 2024

Key improvement measures

The abnormal events in 2024 were primarily categorized as chemical leakage, water leakage, external air/gas issues, and fire alarms. The root causes were largely attributed to inadequate or improper operational procedures. Accordingly, we have established relevant preventive measures:

- Conduct a thorough review of the original design in comparison with current operational practices, and propose preventive improvement measures accordingly.
- Reinforce job safety analysis by performing comprehensive risk assessments prior to commencing work and ensuring the implementation of corresponding protective measures.

Expected improvements and preventive measures

- Strengthen risk identification to effectively pinpoint potential issues. Review standard operating procedures to identify any omissions or unreasonable elements within the workflow.
- Share audit deficiencies to enhance safety awareness among all personnel.

Key Improvement Measures for abnormal events in 2024

Chemical leakage

The event about the chemistry pipeline leaks because the earthquake lead to the pipeline loose. When the alarm shows, it should be closed the chemistry supply pipeline to prevent the employee injured and environment pollution without leaking.

Improvement measures

Expanding the inspection range of pipeline connecter and use the auxiliary reinforcement material to increase the strength of pipeline connecter and decrese.

External air/gas

The event of air alarm warning because the exhaust system break down and cause the air to produce the reverse suction and pipeline recharge because of the pressure difference When the air alarm warning shows, it should be closed special air to prevent the employee injured and environment pollution without leaking.

Improvement measures

Review the reason why start the air alarm warning and make sure the air function to keep normal and prevent the air reflow by the pressure difference.

Water leakage

The water leaks because the fire fight pipeline connection rust and cause the water leaks.

Improvement measures

To inspect fire fight pipeline connection thoroughly and increase the frequency of inspection to prevent the rust condition happened.

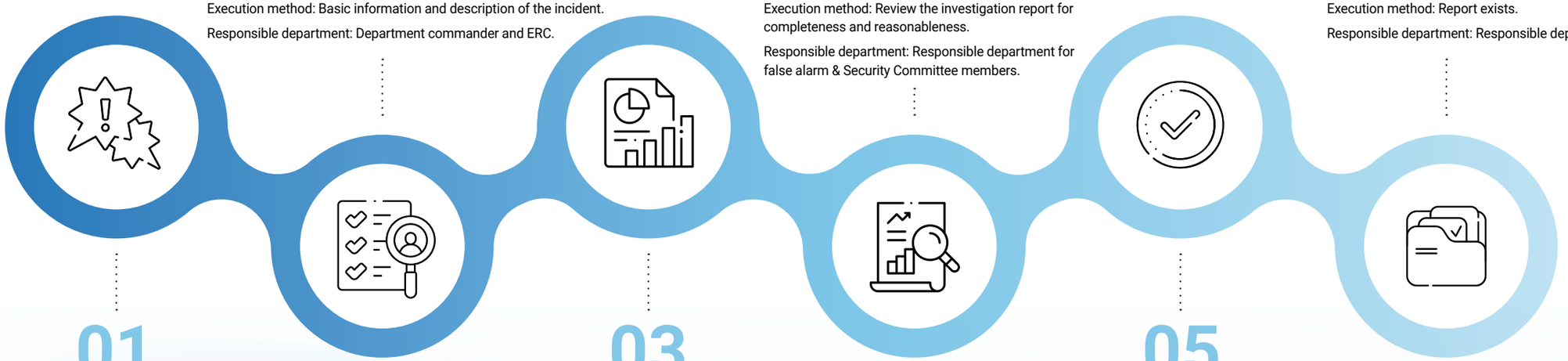
Fire alarm

The event about starting the fire alarm system, beacause the electronic line vibration and the steel material connection lead to break down and start the fire alarm warning system.

Improvement measures

To review the rule of design of electronic line bridge should consider the foundational safety and . Not attach with Kuban wall. The rule of reviewed design would be added in the standard design of new area's plan.

Near miss incident reports and ~~investigation procedures~~



01
Incident occurs (Confirm definition)

Execution method: Implement emergency response measures.

Responsible department: ERC and responsible department.

02
On-site investigation

Execution method: Basic information and description of the incident.

Responsible department: Department commander and ERC.

03
Issue the investigation report

Execution method: The Security Committee to report and close the case according to its resolution.

Responsible department: Responsible department for false alarm.

04
Review the investigation report

Execution method: Review the investigation report for completeness and reasonableness.

Responsible department: Responsible department for false alarm & Security Committee members.

05
Track progress

Execution method: Close the case and track the progress & Parallel expansion scheme

Responsible department: Responsible department for false alarm

06
Archive closing report for future reference

Execution method: Report exists.

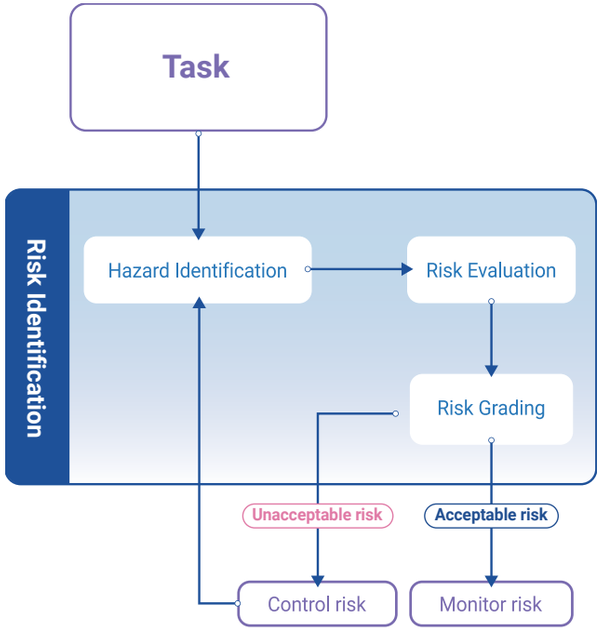
Responsible department: Responsible department for false alarm.

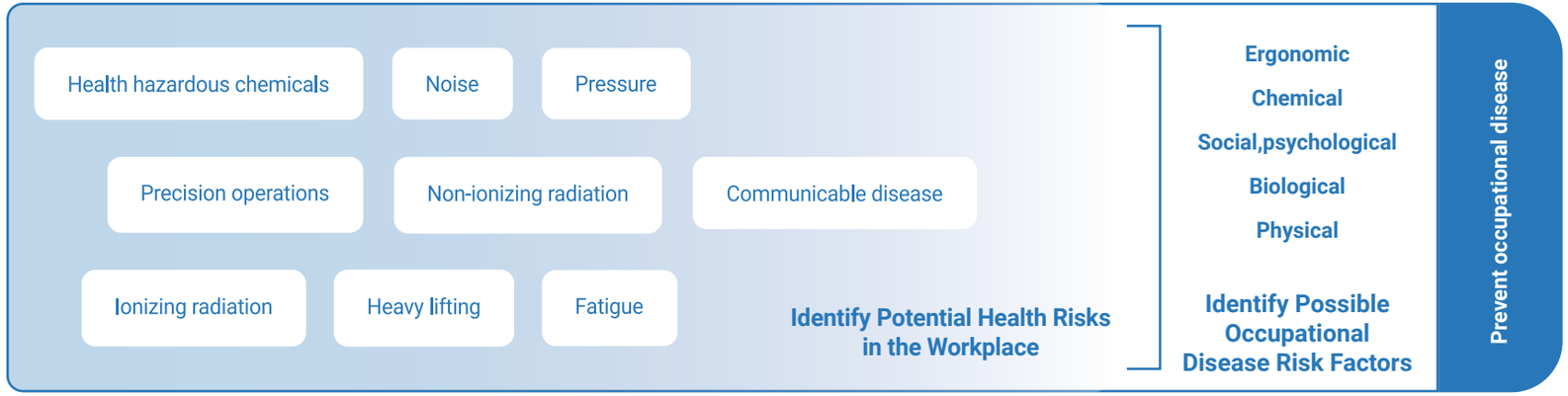
Risk control and opportunities for improvement

VisEra focuses on global safety and health issues, assesses risks and opportunities, and invites employees or representatives in the Company to participate and provide opinions for building a good workplace environment. We set environmental safety and health factors for consideration and hazard identification management procedures, and implement regular evaluations of internal and external issues and issues of concern to stakeholders every year. We determine risk assessments and response to opportunities by considering regulatory compliance, level of concern, technical, financial (including annual operating costs), operational (including operational and business impact on quality, cost, and delivery), and business factors to continuously reduce potential risks.

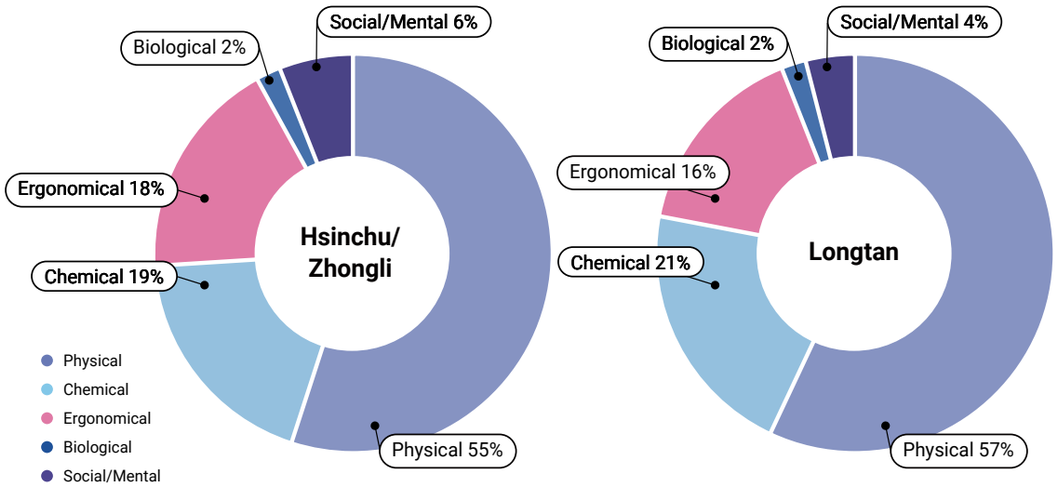
Hazard Identification and Assessment

In the aspect of risk indetification and evaluation. VisEra assures empoyees' health and safety by the way of risk identification and finds the occupational desease with the five damage reasons like chemical, physical, ergonomic, biological, social/mental and also execute the correspondent action of prevention to guarantee employees health and safety.

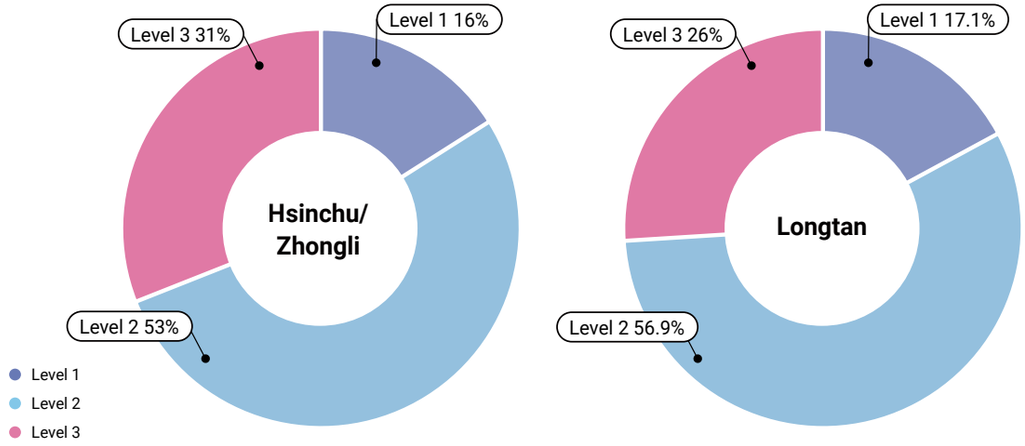




Proportion of Hazard Factor Categories



Proportion of Risk Level



EHS risk identification results

1. This year, the risk assessment scores were redefined according to the risk assessment technical guidelines, and the risk assessment level 5 and level 4 are occupational safety and health risks. There were no level 5 and level 4 risk.
2. After consolidating the identification results from all units, no “occupational safety and health risks” were found across the sites.
3. Considering that there are still risks worthy of attention in the operation characteristics of the plant, the "occupational safety and health risks" operation items are defined as "occupational safety and health risks" for this year with reference to the identification results of last year.

Risk Level and Control Plan

Risk level	Risk control plan	Note
5 — Major risks	Risk reduction measures must be taken immediately, and operations.	Unacceptable risk, for major and high risk, risk mitigation control measures should be taken to reduce the risk to below moderate level.
4 — High risks	Risk control measures must be adopted within a certain period of time, operations shall not be started before risk reduction, and considerable resources may be required to reduce the risk. If current operations are highly risky, risk mitigation measures shall be implemented as soon as possible.	
3 — Medium risks	Need to work on risk mitigation, such as 1. Based on cost or financial considerations, it is appropriate to gradually adopt risk mitigation facilities to gradually reduce the proportion of moderate risk. 2. For severe to major or very major moderate risks, it is advisable to further evaluate the possibility of occurrence as a basis for improving control facilities.	Acceptable risk, for which maintenance, supervision and inspection of existing protection facilities, as well as education and training mechanisms shall be implemented or reinforced.
2 — Low risks	There is no need to adopt risk mitigation measures for the time being, but the effectiveness of the existing protection facilities shall be ensured.	
1 — Mild risks	There is no need to adopt risk mitigation measures, but the effectiveness of the existing protection facilities shall be ensured.	

Occupational Disease Preventive Measures for Workers and Achievements

Ergonomic

Existing Measures

- Appoint professional medical specialists to conduct onsite visits and provide recommendations.
- Continue to observe operations and identify potential ergonomic hazard factors in the workplace based on the risk identification methodology and ergonomic hazard assessment tools, and implement corresponding preventive actions.
- Use the Health Center's ergonomic factors questionnaires and records on the use of pain relief patches to monitor employees with musculoskeletal pain. Work with occupational medicine specialists for on-site services and interviews.

Achievements

- Finishing the onsite visits twice by occupational medicine specialist doctor. We use the medicinprofession to assist them to distinguish onsite and remove the health risk withg potential chemistry, physical and ergonomic in workplace. We continue deepeh the occupational safty and health.
- 1482 employees completed the musculoskeletal symptom survey questionnaire and assist and the Company assisted 17 employees with suspected ergonomic risks to attend work interviews and assessments, and arranged onsite visits by occupational medicine specialists to provide recommendations.
- After interviewing employees affected by soreness and pain and identifying the ergonomic risks, we found that they did not work in areas with potential or existing ergonomic risks.

Chemical

Existing Measures

- In terms of the selection of chemicals, we referenced the green procurement questionnaire of VisEra to process chemicals restricted by the EU REACH regulation. The unit using the chemicals evaluate the feasibility of alternatives and prioritize the selection of chemicals withlow health hazards.
- If chemicals contain CMR substances, IARC substances or The Ministry of Labor's Occupational Cancer Prevention Blueprint has a list of chemicals that should be avoided, don't use it if we are unable to utilize it. Give the selection of compounds with low health hazards top priority. Before utilizing it, we must, if necessary, get the director of the appropriate unit organization's authorization.
- If chemicals contain CMR substances or IARC substances, employees in maternity health protection programs may not engage in related operations.
- Regarding the handling of particular chemical substances, these regulations will be integrated into the environmental, safety, and health procurement specifications to verify whether they comply with regulatory requirements throughout the procurement process. This is because of the new requirements for local exhaust devices in the "Hazard Prevention Standards for Specific Chemical Substances" regulations. criteria for supervision to stop illicit activity.

Achievements

- The European Chemicals Agency (ECHA) plans to restrict the use of PFHxA by 2035 and VisEra has established related chemical replacement programs for continuous verification and replacement.
- The number of occupational diseases caused by exposure to chemicals remained 0.

Biological

Existing Measures

- We continue to pay close attention to the development of infectious diseases in Taiwan and overseas. We established preparation and response measures for notifiable diseases.
- We continue to implement reporting mechanisms for non-notifiable diseases and provide health education information for seasonal influenza and dengue fever.

Achievements

- Ensure that there is no risk of biological hazard exposure in on-site processes and maintain a safe working environment.

Physical

Existing Measures

Noise Protection:

- Conduct work environment monitoring every six months to continuously monitor noise-exposed work areas.
- Establish a radiation personnel exposure management system
- Supervision of employees donning heart rate monitors
- Personnel radiation armband wearing management
- Monitoring and management of monthly radiation exposure

Establish non-ionizing radiation measurement results in each sites:

- The process machines reviewing for Non-Ionizing Radiation Related machines
- Manufacturing engineering equipment with labeling management settings
- Semi-annual management of non-independent radiation monitoring

Achievements

- No Abnormal Noise-Related Cases Identified in Special Health Examinations
- No instances either verified or suspected instances of radiation exposure
- Personnel radiation education and training completion rate 100%.
- Results of Monthly Radiation Exposure Monitoring: Normal
- Non-ionizing radiation measurement results of power plants and magnetic fields are far below the ACGIH TLV standard.

New Measures in 2024

- Outdoor heat hazard risk alert：Added Plan for Prevent ing Heat Hazards for Outdoor Workers in High Temperatures
- Hazardous area classification and explosion-proof electrical equipment management: Hazardous area identification, Explosion-proof electrical equipment management, and improvement of Explosion-proof functions for machinery.

Achievements

- When the heat hazard reaches level two or above, SMS and e-mails are automatically dispatched, and prevention measures are initiated
- 100% accuracy in the selection of explosion-proof electrical equipment.
- 100% completion rate of hazardous area and explosion-proof electrical equipment e-learning.
- Completion of two explosion-proof machinery function improvement projects in 2024.

Social/Mental

Existing Measures

- Evaluate the risk and separate the level by the inspection report with thre hour of work. We offer the doctor consultation and assistance by higher risk employees. Such as work adjustment, work hour limitation.
- If the work hour system discover wrongly excessive hours, the system can be reminded the employees and manager of department automatically.
- Make the prevation project of occupation illegal damage and adopt the non-tolerance to each abuse in workplace.
- Provide employees free mentall consultation and the relaxing program to release pressure and increase mental health.

Achievements

- Do the work-load management evaluation to reach 1,499 and the percentage of high risk decrease from 0.4 to 0.1 since a year ago and the high risk employees in last year has decreased to the low
- A total of 1,540 participants attended workplace unlawful infringement training, covering 100% of all employees.
- A total of 25 internal and external issues related to workplace unlawful infringement were identified through hazard identification and risk assessment. Among them, 5 issues were found to have potential risks at a moderate level or higher, all of which have been addressed with appropriate control measures.

New Measures in 2024

- Adding the educational training of the manager occupational illegal damage and the training goal expand to all manager to strengthen the manager's occupational illegal damage cognition and awareness

Achievements

- The number of manager occupational illegal damage educational training have totally 183. The covery rate reach to 100%

Risk Assessment and Mitigation of Hazards

Hazards	Assessment methods	Mitigation Measures	Number of employees/ non-employees
Physical hazards	Established with reference to the Technical Guidelines for Risk Assessment of the Occupational Safety and Health Administration, Ministry of Labor.	No occupational safety and health risks were found in the plants and all operations must be processed in accordance with operating regulations of the plants.	100%
Ergonomic hazards	Established with reference to the Key Indicator Methods (KIM table) for ergonomic risk assessment	No occupational safety and health risks were found in the plants and all operations must be processed in accordance with operating regulations of the plants and managed based on VisEra's ergonomic hazard internal control operating procedures.	100%
Chemical hazards	Established with reference to the Technical Guidelines for Risk Assessment of the Occupational Safety and Health Administration, Ministry of Labor.	No occupational safety and health risks were found in the plants and all operations must be processed in accordance with operating regulations of the plants	100%
Biological hazards	Established with reference to the Technical Guidelines for Risk Assessment of the Occupational Safety and Health Administration, Ministry of Labor.	No occupational safety and health risks were found in the plants and all operations must be processed in accordance with operating regulations of the plants.	100%
Social/ Mental hazards	Established with reference to related guidelines of the Occupational Safety and Health Administration, Ministry of Labor (Safety and Health Guidelines for Middle-Aged and Senior Workers and Technical Guidelines for Maternity Health Protection at the Workplace, and guidelines for preventing Workplace Misconduct.)	Established related regulations with reference to related guidelines of the Occupational Safety and Health Administration, Ministry of Labor.	100%

Provide health check-up benefits that are better than regulation

VisEra has developed a safety and health training system to enhance the safety and health awareness, responsibility and commitment of all employees, ensure the safety of all employees, and increase the safety awareness of all workers. In addition to the statutory training for all types of operations or business personnel, those who perform ISO 45001 internal audits at the plants are required to receive training as ISO 45001 internal auditors. We also provide safety and health training for contractors. We exercise caution and preparedness to respond to possible accidents. The Company established an emergency response plan and conduct regular or unannounced drills to effectively control and minimize damage of accidents. In 2024, we conducted 49 drills for scenarios including fire, earthquake, gas leak, chemical leak, food poisoning, industrial machinery failure, damage from smoke outside the plant, environmental anomalies, and odor. All drills were conducted in accordance with the regulations and OI (F-RMS-2100 VisEra Emergency Response Plan). In addition, we organized 9 training sessions (basic, advanced, and commander) for the Emergency Response Team this year and personal protective equipment (PPE) usage tests twice a year. We also assign on-duty personnel on a rotating basis every day to respond to emergencies. If courses are held by means of online courses (V+talent), we conduct evaluations and satisfaction surveys after the courses. If courses are held in person, the instructor engages trainees during the course or the review of test papers to measure the effectiveness of the training. We also conduct a review at the end of the course to enhance the awareness of participants.

Occupational safety and health training and drills in 2024

Education and Training Courses	Number of activities	Total number of people	Coverage rate(%) (Note)
General safety and health training (traffic safety, equipment operation safety training, protective equipment, etc.)	53	359	100%
ISO 45001/ISO 14001 internal audit training	1	84	100%
Environmental, safety and health procurement and change management education and training	3	76	100%
Contractor safety and health training	122	1,865	100%
Emergency response training or drills (earthquakes, typhoons, fires, etc.)	Training: 25 Drills: 49	Training: 1,385 Drills: 2,951	100%

Note: VisEra has not yet provided high-risk operation training (Little Red Card) courses for contractors. Contractors are only permitted to engage in high-risk operations after they obtain the training certificate from the parent company (tsmc). *Coverage rate = (actual number of trainees/number of eligible individuals) *100%

6.4.2 Creating a Comfortable Workplace that Fosters Employees' Physical and Mental Well-being

VisEra adheres to the core value of "Putting People First" and is committed to ensuring the safety and health of its employees. We allocate resources and manpower to create a safe and hygienic work environment, implementing measures such as health risk assessments and environmental monitoring to prevent occupational hazards. We also conduct health check-ups and provide systematic health management information and health promotion activities to enhance the safety and well-being of our employees.

Occupational Health Management

Assessment, monitoring, and mitigation measures related to occupational health management and health hazards in the factory area.

Health hazard assessment items	Monitoring	Mitigation measures
Workplace Environmental Monitoring (including clean rooms)	Conduct every six months.	Announce monitoring results on the company's intranet homepage (My VisEra). All monitoring results to date have met regulatory standards.
Hazard identification (including Ergonomic hazards)	Conduct once a year. The subjects include employees, contractors, visitors, suppliers, catering staff, outsourced operations, security personnel, and laborers.	When necessary, relevant departments are requested to propose control measures.
Special operation personnel (nickel and indium operations)	Utilize a license management system to document and track the number of workers involved in operations. Control nickel and precision operations through system access permissions to prevent unauthorized personnel from engaging in related operations without permission.	Arrange colleagues to undergo special health examinations in accordance with the law.
Respirator Fit test	Conduct once a year.	Mark colleagues who fail the test as ineligible to participate in the operation.

Comprehensive health management

At the Hsinchu plant, four nurses are stationed, and one occupational physician and two general physicians are scheduled for on-site consultations each month (3 hours per physician per month). At the Longtan plant, two nurses are stationed, with three annual visits by an occupational physician (3 hours per visit) and three annual visits by a general physician (2 hours per visit). The following services are provided:

Health Examinations

- General physical examinations for new employees: **358** individuals
- Special hazard physical examinations for new employees: **89** instances
- Special hazard physical examinations due to job changes: **58** instances
- Annual health examinations for supervisors: **86** individuals
- Annual general health examinations: **1,016** individuals
- Health examination items exceeding regulatory requirements: **1,013** individuals
- Annual health examinations for special hazardous operations: **404** instances
- Free cancer screenings exceeding regulatory requirements: **1,024** instances
- Self-paid health examinations conducted onsite: **97** instances
- Free lung CT scans: **40** instances
- Free bone density tests: **469** instances
- Free vision health examinations: **1,015** individuals
- Regulatory cancer screenings (colorectal and cervical cancer) conducted onsite: **30** instances

Health Risk Management

- Follow-up for abnormalities found in general health examinations: **316** individuals
- Follow-up for abnormalities in special hazardous operations health examinations: **178** instances
- Follow-up for abnormalities in job change-related special health examinations: **14** instances
- Respiratory protection physiological assessments: **625** instances
- Maternity health protection management: **66** instances
- Evaluation for injury, illness, and job placement suitability: **2** instances
- First aid personnel training: **91** individuals

Health Promotion

- Body weight management competition: **771** participants
- Health seminars: **331** participants
- Gym usage: **14,016** visits
- Stress-relief massage sessions: **923** instances

Care and Support

- Employee Assistance Program – Psychological counseling: **17** sessions
- Individual follow-up care for employee with high stress identified after health check-up: **1** person

Occupational Disease Prevention

- Risk-level management for workers in special hazardous operations: **178** instances
- Cardiovascular and cerebrovascular disease prevention and management: **17** individuals
- Ergonomic-related musculoskeletal disorder prevention and management: **26** instances

Note: In 2024, there were 4 full-time nursing staff, with an additional 2 contract nurses assigned to cover duties during parental leave of the full-time staff. Due to overlapping periods, the total headcount was counted as 6.

6.4.3 Work with Contractor Partners to Create an Inclusive Workplace

VisEra actively communicates and cooperates with customers and suppliers to jointly improve the safety and health performance of the supply chain. We also share safety and health knowledge and experience with external parties and build partnerships with business partners, industries, governments, academia, and the entire society to build a safe and healthy workplace environment together.

Efforts to strengthen the ESG supply chain

To improve the knowledge of environment, safety and health, VisEra holds the environmental safety and health procument management workshop . It totally have three times of activities. It appeals 61 suppliers and have 76 people participation. It focuses on the pratical discussion to environmental safety and health rules and changeable management system. Supplier partners can be more realized the management system by group discussion and make sure suppliers obey the rule and take the environment, occupational safety and health commitment. Furthermore, the workshop also provide the experience sharing and the knowledge discussion platform to promote the learning and coporation with the partner of supply chain each other and strengthen the culture of the occupational health in supply chain.

This year, VisEra was also invited to participate in events such as the 2024 CTPESS Asia-Pacific Regional Forum, the 2024 International Conference on Occupational Hygiene and Occupational Medicine, and the 2024 Workplace Protection of Worker's Physical-mmental Health Forum in Taichung. Through sharing knowledge and experience in occupational safety and health, the company aims to continuously fulfill its commitment to the Occupational Safety and Health Policy through experience exchange.

VisEra was invited to participate in the 2024 Asia-Pacific Regional Forum and the International Conference on Occupational Hygiene and Occupational Medicine. To share its performance and practical experience in occupational health.

Enhancement of assistance for contractors

We encourage high-risk contractors to obtain ISO 45001 occupational health and safety management system certification. In 2023, 13 contractors responsible for onsite high-risk operations obtained certification (approximately 87%), and we aim to attain 100% certification by 2030. Contractors are not permitted to perform high-risk operations in plant areas without obtaining comprehensive management system certification. We continue to verify the feasibility of JSA work safety analysis through pre-construction surveys and pre-construction meetings for remaining construction items. We ensure that the contractors have sufficient safety and health enforcement capabilities to complete the contracted work on time in accordance with quality and safety requirements.

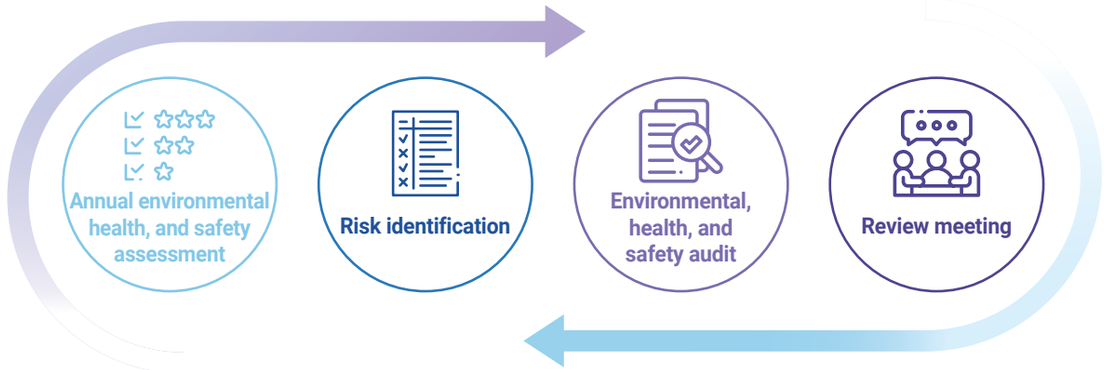
We also continue to conduct onsite safety, health, and environmental protection audits for suppliers each year. We require a score of at least 70 and provide support. The contract value is used as the basis for screening and grading for onsite audits. We also require reports on improvements for deficiencies and include them as the criteria for the selection of suppliers and contractors. In 2024, we conducted a total of 12 supplier/contractor audits and identified a 36 deficiencies and recommendations during the audits. There were 36 items related to safety and health, 9 items related to fire safety, and 1 items related to environmental protection, and the completion rate of corrections for deficiencies was 94.4% (34/36), and continued monitoring will be carried out until the improvement reaches 100% completion.

Contractor training

VisEra organizes annual training for new contractors to inform them of the hazards in accordance with regulations. If a new contractor fails to obtain the certification for the hazard communication training course, the contractor will not be able to apply for the VisEra Qualified Vendor Work Permit and will not be able to apply for permission for related construction projects. If a contractor does not have a contractor's work permit, the Company will prohibit the entry of its personnel when reviewing the qualifications of the contractor personnel for entry into the plant.

Contractor environmental, safety, and health assessment procedures

The Company selects contractors with high risk ratings to conduct annual self-assessments on safety and health. All contractors are required to identify risks related to machinery, materials, compliance, and the environment during coordination meetings and propose corresponding countermeasures. Daily environmental, health, and safety (EHS) audits are also required during construction. Any identified deficiencies must be promptly corrected to effectively reduce EHS risks.



Resources invested/cost of helping contractors' environmental, safety, and health Improvements

The Company invests significant amounts of manpower and financial resources each year to increase the safety and health performance of contractors. We reintroduced the contractor safety and health management system in 2023 to improve the efficiency of contractors' construction management procedures in the plants.

Item name	Investment cost
Safety and health instructor resources	134 People/hour
Contractor safety and health access control management fees	NT$ 312,740

Contractor management and immediate correction

We implement risk-based management for contractors and established the "High-Risk Operation Management Regulations", "High-Risk Area Management Regulations", and "Operation Permit Management Regulations" to require contractors and employees of the Company to work together and ensure safety in construction. In 2024, we improved the functions of contractor construction management system, and recorded high-risk construction audit results and deficiencies in the electronic system to effectively monitor construction safety issues in the plants. We also implemented 100% high-risk audits so that the Company did not have any occupational accident in 541 high-risk operations and 375,056 hours of contractor operations in the plant in 2024 and also achieve 0 occupational damage.

These measures are implemented to prevent potential significant casualties of high-risk operations, electric shocks of personnel, fire, leaks of hazardous gases/chemicals, and operations that may cause system shutdown or interrupt production. Contractors are required to apply for work permits for high-risk operations in advance. We also implement restrictions on 14 types of hazardous operations (pipeline operations, roofing operations, installation of bus switches, operations in confined spaces, operations of hazardous machinery, construction scaffolding assembly/dismantling operations at a height of over five meters, LDS cylinder replacement operations for pyrophoric substances, ceiling (including mezzanine) operations, wall removal operations, fire operations, fire sensor isolation, fire safety interruptions, organic solvent operations, and activation of electricity supply panel rated 208V or higher). Supervisors and operators must obtain technical certification (obtain a legal license or the little red card) to be qualified for entering the construction site.

We require contractors to implement the following tasks to promote contractor self-management and implement occupational safety tasks:

- ✓ Explain the matters of note for the work of the day, including the operation method, division of labor, safety, and tools and materials used, in the daily toolbox meeting.
- ✓ Check the status of the equipment and safety and protection equipment before work.
- ✓ Conduct at least three onsite inspections every day. If unsafe conduct or environment is found, they must be addressed immediately and the contractor shall affix his/her signature on the inspection table.
- ✓ Supervise onsite operations and oversee personnel at all times.
- ✓ Verify the restoration of the environment after operations. If it cannot be immediately restored on the same day, verify whether protection measures are adequate.

The Company's personnel shall implement front-end management with pre-operation reviews such as work permits and independent onsite inspections with the contractor's supervisors. They shall also take measures such as recording violations, deductions, suspension of rights, termination of contract, and request for restoration of damages against the contractor, and impose penalties in accordance with the contract if necessary.

Future plan in safety and health

VisEra understands the importance of occupational safety and health for all workers of the Company. We also value and continuously invest resources to create a safe and healthy workplace environment. We planned four major strategies for future improvement with the aim of working with employees and contractors to create a more sustainable work environment.

Strengthen the source management in the use of chemicals and implement replacement plans for hazardous substances

In terms of the selection of chemicals, we referenced the green procurement questionnaire of VisEra to process chemicals restricted by the EU REACH regulation. The unit using the chemicals evaluate the feasibility of alternatives and prioritize the selection of chemicals with low health hazards.

- The European Chemicals Agency (ECHA) plans to restrict the use of PFHxA by 2035 and VisEra has established related chemical replacement programs for continuous verification and replacement.
- If chemicals contain CMR substances, IARC substances or The Ministry of Labor's Occupational Cancer Prevention Blueprint has a list of chemicals that should be avoided, don't use it if we are unable to utilize it. Give the selection of compounds with low health hazards top priority. Before utilizing it, we must, if necessary, get the director of the appropriate unit organization's authorization.

Periodically implement operation observation to identify the areas for improvements in environmental and operational safety

- Arrange operation observation for operations with higher hazard identification scores in each unit. Observe 1 case each month to confirm that employees meet regulatory requirements in operations and identify the areas for improvements in environmental and operational safety.
- Twelve operational observations were conducted in 2024, yielding a total of 12 concealed risks (7 physical, 5 chemical, and 0 human factor), all of which have been improved.

AI Technology Applications in Occupational Safety and Health Management

Focusing on innovative AI technologies and strengthening their application to explore further possibilities in occupational safety and health management.

Continue to implement contractor construction inspections

Implement construction inspections for 100% of the high-risk operations to verify that the contractor follows the requirements of VisEra and the operating procedures listed in the work analysis table for implementation and reduce the occupational safety accidents of contractors.

Strengthen emergency response team education and training

In 2024, an Emergency Response Team (ERT) drill management system was implemented. This system enables comprehensive control, tracking, and record-keeping of ERT drills. It also strengthens ERT member management, ensuring all ERT members are qualified.

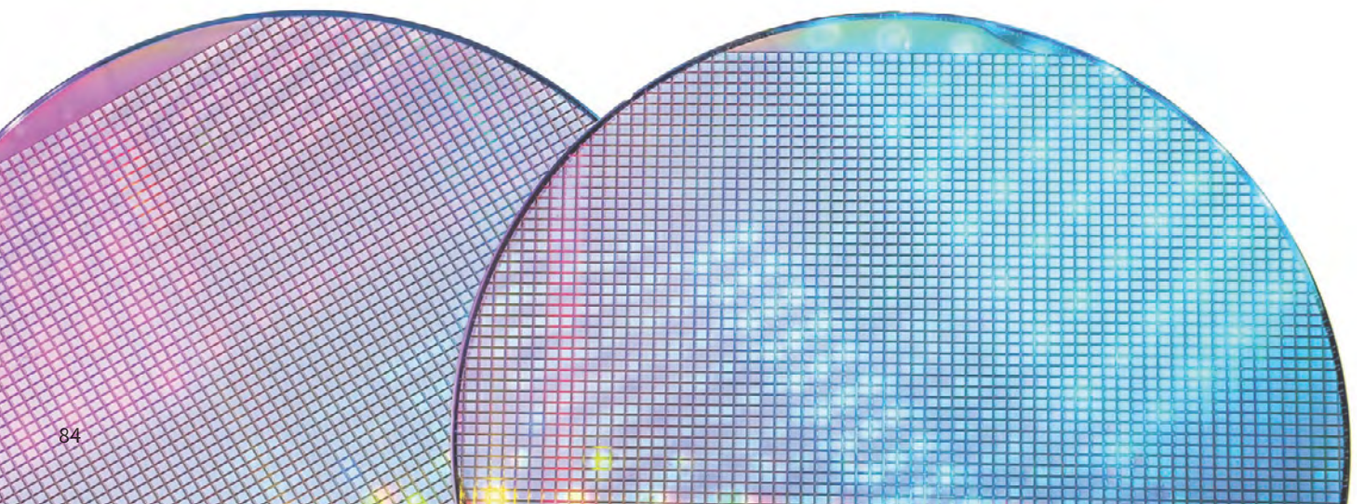
Spotlight

Introduced the Emergency Response Team (ERT) Drill Management System

To enhance the efficiency and safety of corporate emergency response, we introduced the Emergency Response Team (ERT) Drill Management System in 2024. This system is designed to systematically manage and monitor ERT drills by standardizing processes and accurately tracking member participation and performance.

Previously, ERT drill records were maintained through paper-based or decentralized files, which often resulted in data loss and inefficient retrieval. With the new system, automated notifications are sent according to schedule, drill activities are documented in real time, and progress is continuously tracked. This allows managers to maintain a clear overview of the entire drill process, ensuring timely participation and reducing the risk of human error. The system also incorporates a qualification control mechanism for ERT members. Only those who complete the required training and pass certification are considered qualified. When a member's qualification is nearing expiration, the system will automatically issue reminders to ensure timely updates—further strengthening the team's professionalism and reliability.

Overall, the introduction of the ERT Drill Management System not only enhances the efficiency and effectiveness of drills but also ensures better qualification control and standardized procedures. It lays a stronger foundation for corporate safety management. Going forward, we will continue to optimize the system to ensure our emergency response team performs with maximum efficiency during critical moments.



Emergency Response Team (ERT) drill management system

Cross system intergrate

Record store

- A1 V-talent system
- A2 Human resource system
- A3 Door prohibition test performance system
- A4 Mail system
- A5 Authority modals

Training

Stastical reports

- B1 ERT basic/ upgraded course
- B2 ERT commander course
- B3 ERT group second training course
- B4 Breath protective tool intensity course
- B5 Personnel protective tool wearing course

Emergency respondence drilling

Stastical reports

- C1 Annnual ERT drilling plan arrangement
- C2 ERT drilling plot
- C3 ERT drilling result
- C4 ERT drilling discuss items
- C5 Checking modals

Role in Sustainability - Corporate Citizenship

We are committed to social care through four key pillars: education, cultural development, environmental conservation, and public welfare. By incorporating volunteer services and fostering long-term collaborations with local governments, schools, and non-profit organizations, we strive to create greater social impact and value.

1,327 hours
accumulated service hours since 2020

1,045 people
accumulated received services since 2020

762
donated shoe boxes as Christmas presents since 2020

7.1 Corporate Citizenship

7.1 Corporate Citizenship

The ESG Committee of VisEra Technologies has established the "Social Engagement and Friendly Workplace Task Force" with the goal of fulfilling our responsibilities as a corporate citizen. We are dedicated to social care through our four main pillars—education, cultural development, environmental conservation, and public welfare—while actively engaging in volunteer services and building long-term partnerships with local governments, schools, and non-profit organizations to maximize our positive impact on society.

Key Focus Groups

Impact Summary

- Elementary, junior high, senior high / vocational school, university, and graduate students and professors
- Schools and educational institutions in remote areas
- Disadvantaged groups
- Underprivileged students / School dropouts
- Community residents

Public Welfare Partnerships and Volunteer Statistics

13
Number of charity collaboration partners

1,045
Total number of volunteer participations since 2020

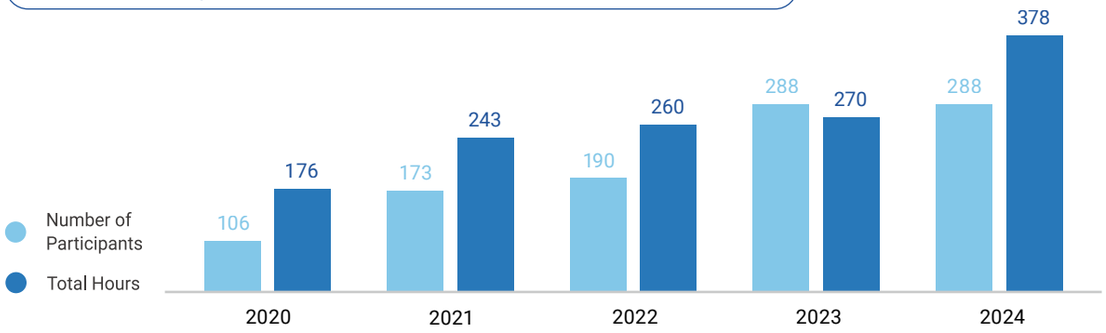
1,327 hours
Total volunteer hours since 2020

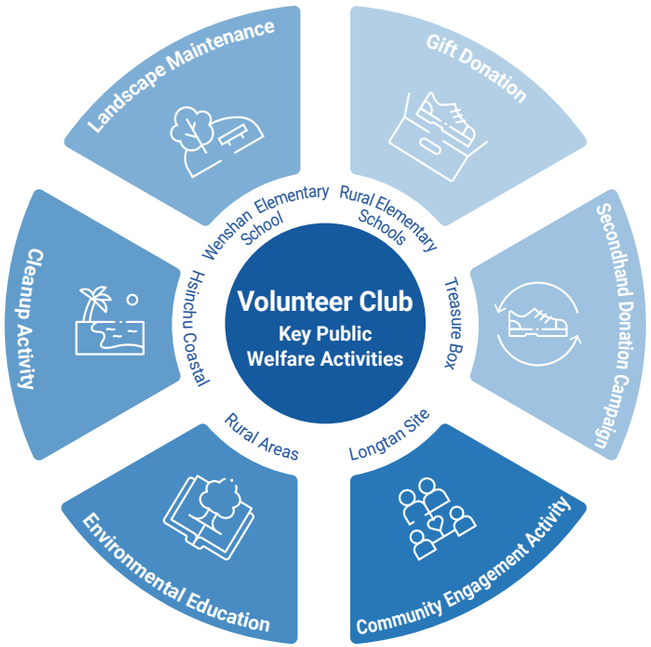
Community Engagement and Friendly Workplace Activities: Goals and Achievements

Unit: Number of Events

VisEra has fostered a strong culture of volunteerism through its employee-initiated "Volunteer Club," led by senior executives. The club actively engages employees in long-term community and school-based public service efforts. Key initiatives include: Adoption and ongoing maintenance of green landscapes in the Hsinchu Science Park (annually), Bi-monthly visits to Wenshan Elementary School in Xinpu Township to support campus beautification and environmental upkeep, Regular community service around the Longtan site. With a firm belief in sustainable development, the company encourages employees to give back through meaningful action, embodying a spirit of community engagement and neighborly goodwill. To further support employee participation, VisEra has implemented a volunteer leave policy. Employees may apply for volunteer leave based on their approved service hours, ensuring they receive proper support and recognition for their contributions.

VisEra Technologies' Public Welfare Achievements in the Past Five Years





Campus Landscape Maintenance Wenshan Elementary School, Xinpu Township

Ongoing basic maintenance of the school's landscape, including weeding, tree relocation, pruning, and site cleanup.

Since 2020
Total volunteer participations **292**

Benefits

This initiative supports the upkeep of school environments in rural areas.

Environmental Conservation

Community Engagement – Longtan Site

Since September 2020, a team of dedicated volunteers has provided regular community services around the Longtan site, including weeding and sidewalk cleaning.

Since 2020
Total volunteer participations **168**

Benefits

This reflects our commitment to sustainable operations, social friendliness, and fostering strong neighborhood relations.

Environmental Conservation

Beach Cleanup Activities

Employees actively participate in the annual coastal cleanup organized by the Hsinchu City Government. Target areas include Xingfu Beach, Sea-view Park, and Sports Park, covering a total shoreline of 1,139 meters. The initiative promotes reducing single-use plastic and preventing marine pollution.

Since 2020
Total volunteer participations **239**

Benefits

ChipMOS Technologies Inc., a total of 113 employees and family members joined the cleanup, collecting 226 kilograms of waste.

Environmental Conservation

Treasure BoxSecondhand Goods Donation Campaign

Charity and Public Welfare

- ♥ Resource Reuse: Collection of secondhand goods to extend their usable life.
- ♥ Aid for the Disadvantaged: Donated items are distributed to those in need, supporting low-income families and charitable organizations.

Since 2020
Total volunteer participations **35**

Benefits

In total, 3,053 items were collected, including 2,812 pairs of shoes for Soles4Souls and 241 items for the Hsinchu Association for the Physically and Mentally Disabled.

Christmas Shoebox Gift Drive for Rural Schools

Charity and Public Welfare

Since 2009, employees have prepared Christmas gift shoeboxes for four remote schools in the Hsinchu mountain region. The initiative encourages sharing and compassion, bringing warmth to children during the holiday season. It also includes environmental education sessions.

Since 2020
Total volunteer participations **70**

Benefits

Total of 197 gift boxes were donated, offering urban children the opportunity to understand scarcity and appreciate the value of giving.

Blood Donation Drives

Charity and Public Welfare

The company organizes annual blood donation events to promote employee engagement in public welfare. These events not only offer opportunities for social contribution but also advocate health awareness and the importance of blood safety.

Since 2020
Total volunteer participations **117**

Benefits

A total of 117 donations were made, collecting 183 bags of blood (45,750cc in total).

Environmental Education in Rural Areas

Education

Children use naturally fallen pinecones to create handmade Christmas decorations. This hands-on activity promotes environmental appreciation and personal creativity.

The artistic process is both therapeutic and educational, helping children value natural resources and fostering environmental sustainability.

Since 2020
Total volunteer participations **14**

Benefits

Educational Tools for Hsinchu Zoo

Education

Beginning in 2024, we partnered with the Hsinchu Zoo to create interactive educational tools for animal enrichment. These tools are designed to engage visitors, spark curiosity about wildlife, and enhance learning.

Volunteers contributed ideas, labor, and materials to produce enrichment tools that improve animal welfare and provide more diverse living environments.

Since 2020
Total volunteer participations **12**

Benefits

Cultural Development

VisEra Technologies x National Tsing Hua University: Promoting the "Hsinchu Literary Walks"

"There's a saying in Hsinchu: 'If it's the weekend, you're either at Big City Mall or heading there.'" – This light-hearted remark reflects a reality familiar to many, whether born and raised in Hsinchu, commuting in, or having recently moved to the Windy City. Despite living and working here, many of us remain unfamiliar with the rich cultural landscape of the area. As part of our long-standing commitment to ESG initiatives, VisEra Technologies sponsored and contributed internal resources in 2024 to collaborate with National Tsing Hua University on the "Hsinchu Literary Walks" project. In partnership with five local organizations (listed below), this initiative aims to promote green tourism in the Greater Hsinchu area through the development of an app-based guide enhanced with Augmented Reality (AR) features, offering the public an engaging way to explore the city's literary heritage and local culture.

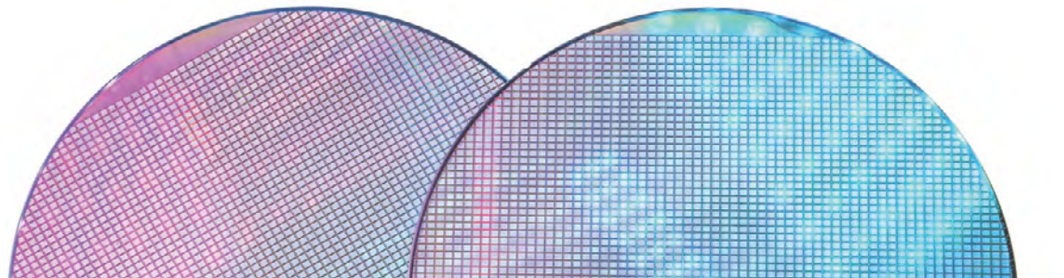
Type of Walk / Literary Theme	Walking Route / Area	Partner Organization
Countryside Walk – Hakka Literature	Zhubei – Donghai Cave Leisure Cycling Route	Taiwan Feng He Zi Association
Old Town Walk – Zhuzhan Literature	Old Town – Qing Dynasty Scholar's Path	Tsing Hua Literature & History Community Project
Stream Walk – River Basin Literature	Nanpu – Exploring the 100-Year-Old Nanpu Irrigation Canal	Nanpu Community Development Association
Foothill Walk – Rural Literature	Emei – Yue-mei River Terrace Trail	No Burden Farm
Indigenous Walk – Indigenous Literature	Jianshi – Matai Ancient Trail	Tsing Hua College of Virtue

Youth Performing Arts Alliance: "Project Unicorn" Stage Play

In addition to supporting cultural development, VisEra Technologies is committed to the United Nations' Sustainable Development Goals (SDGs), particularly in promoting quality education. In 2024, we partnered for the first time with the Youth Performing Arts Alliance to sponsor the stage play Project Unicorn, which focuses on youth emotional wellbeing. Through theatrical performance, the production raises awareness of teenage mental health issues and provides students with an accessible platform to understand emotions and communication. This event also invited participation from our partners, including the Hsinchu City Bureau of Cultural Affairs, the Hsinchu County Administration Office, National Tsing Hua University, Jia Xing Human Resources, Taipei City's Department of Child and Youth Welfare Services, and several public welfare organizations.

The Gift Exchange Documentary by CommonHealth Magazine

VisEra cares deeply about life and the natural environment. In addition to offering regular health checkups and wellness programs for employees, we support environmental and humanistic documentaries such as Man and His Sea and The Mythical Bird. This year, we sponsored the screening of The Gift Exchange, a documentary that aims to accompany patients and families through the journey of illness. Our employees joined a special screening event, promoting greater awareness of health, family wellbeing, and the courage to face life's challenges.



Cultural Development

Bringing the Arts Closer to Daily Life

At VisEra, employee welfare is a top priority. In 2024, we invited three outstanding performing arts groups—FOCA Formosa Circus Art, Chio-Tian Folk Drums & Arts Troupe, and the Indigenous Dance Team from Hualien Vocational High School—to perform for our staff and their families. These performances were met with enthusiasm and helped deepen appreciation for cultural heritage and artistic vitality.

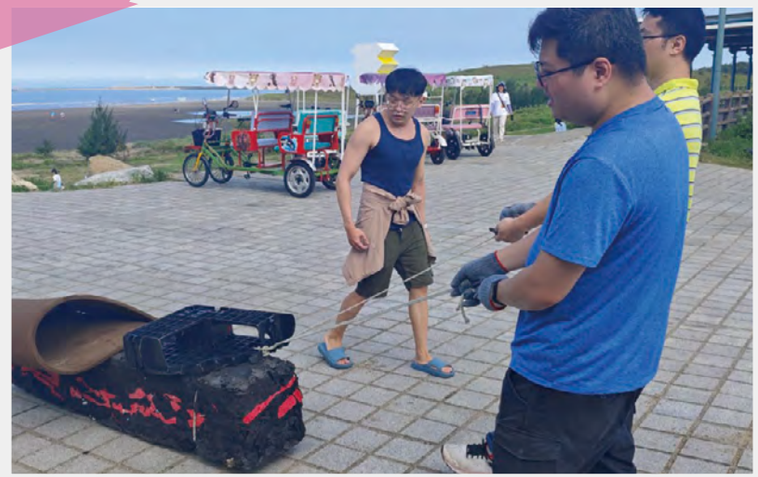
Family Day – FOCA Formosa Circus Art (Established 2011, Luzhu, Taoyuan) Integrating traditional, local, street, and theatrical cultures, FOCA brings Taiwan's diverse contemporary circus arts to life. Their lively and humorous performance filled the venue with laughter, awe, and applause, delighting both children and adults alike.

Year-End Banquet – Chio-Tian Folk Drums & Arts Troupe (Founded 1995, Daya, Taichung) Originally a traditional temple parade troupe, Chio-Tian has transformed its performances to enhance artistry, professionalism, and cultural relevance, turning temple processions into a refined art form.

Hualien Vocational High School Indigenous Dance Team (Founded 2010, Hualien) Sharing the traditions of the Amis tribe through powerful and elegant dance, the team displays youthful strength and beauty. Their performances symbolize unity and the collective effort to preserve tribal heritage.

2024 Coastal Cleanup

Every year, VisEra adopts sections of the Hsinchu coastline, including Xingfu Beach, Sea-view Park, and Sports Park. On October 19, 2024, 113 employees and family members participated in our annual beach cleanup. Covering 1,139 meters of coastline, the team collected 226 kilograms of waste, contributing to ocean conservation and providing a cleaner habitat for marine life. This event also served as an educational opportunity for participants of all ages to understand the importance of reducing waste and not littering, encouraging everyone to protect our planet together.



Operation and Governance

Sound operations and governance help facilitate effective business management and oversight mechanisms. They encourage companies to utilize resources efficiently, enhance performance, and boost competitiveness. This, in turn, enables business leaders to fulfill their responsibilities while safeguarding shareholders' legal rights and balancing the interests of other stakeholders.

Evaluation score ranks in the top 6%-20% of listed companies

Corporate Governance

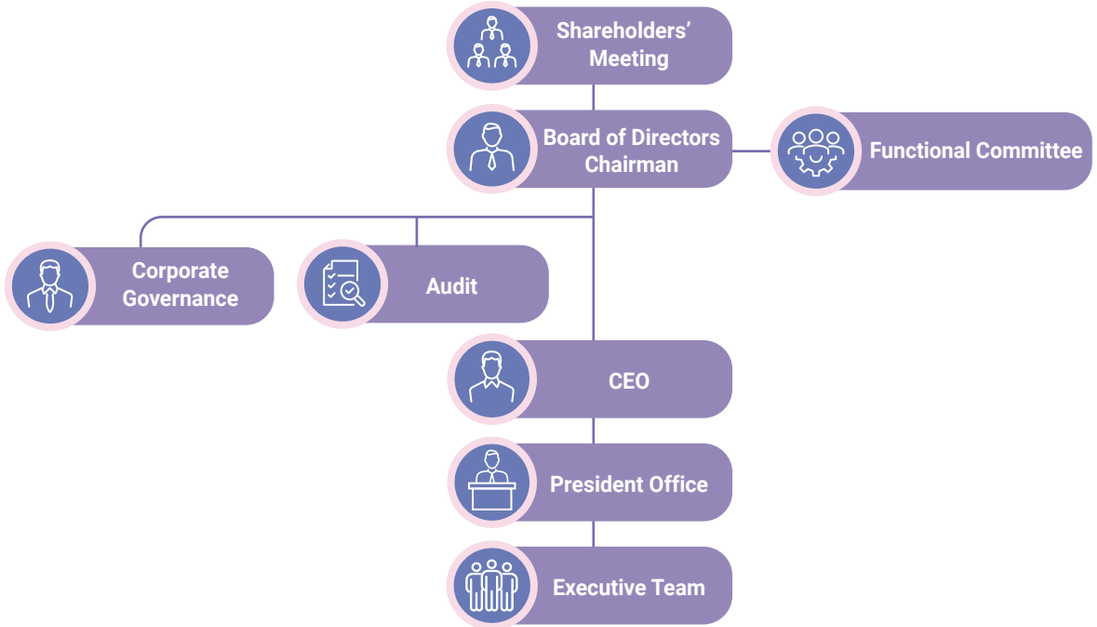
8.1 Corporate Governance

8.1.1 Structure and Operations of the Board of Directors

The Company's Board of Director is the highest-ranking governance unit of the Company. It directs company strategies, supervises the management, and bears responsibility to the Company and shareholders. According to our Articles of Incorporation, the Company shall have five to seven directors, who shall be elected by the shareholders'meeting from persons of adequate capacity to serve a term of three years. Their terms of service may be renewed if they are re-elected in the following election. The Company currently has 7 Directors, except for the Chairman, the other six Directors are not employed by the Company, which means that more than half of the Directors are not employees or managers of the Company. Besides, the Company has 4 Independent Directors who account for over one half of all Directors and each Independent Director meets the requirements of independence in relative regulations. What its more, there are no relations of spouses or relatives within the second degree of kinship between Directors. In sum, The Company's Board of Director has its independence.

To improve the effectiveness of corporate governance and decision making, the Company's Chairman/CEO Kuan Hsin has served concurrently as the President and conducted duties of the Chairman and the President according to the Articles of Incorporation. The Company's Chairman has always recused himself from the discussion of, and voting on the motion which involves his personal interest or interest of a company which he represents according to law. Please refer to Annual Report/Corporate governance Report/ Corporate governance for further information. Liability insurance is taken out by VisEra to cover the liability of its Directors and managers and to give them courage and make them have nothing to worry about when carrying out their tasks.

The Company's Board of Director has authorized its Audit Committee and Compensation Committee organized under it to repectively assist it to the fulfill its duty. Independent Directors serve as members of such functional committees and thoroughly discuss important issues before making suggestions to the Board of Director, for this will implement the spirit of coporate governance. Below is the structure of coporate governance.



The purpose of organizing the Audit Committee is to assist The Board of Directors to increase the performance of corporate governance, four Independent Directors serve as the member of such committee, their main duty includes: appointing and the dismissal of Certified Public Account (CPA) and its independence and performance, the appropriate presentation of financial statements, the control of existing or potential company risks, the supervision of the effective implementation of internal control, etc. Four Independent Directors also serve as the member of the Compensation Committee, the purpose of which is to periodically evaluate Directors and mamagers and determine their salary and remuneration. The information regarding the two committees of year 2024 is listed below:

Audit Committee

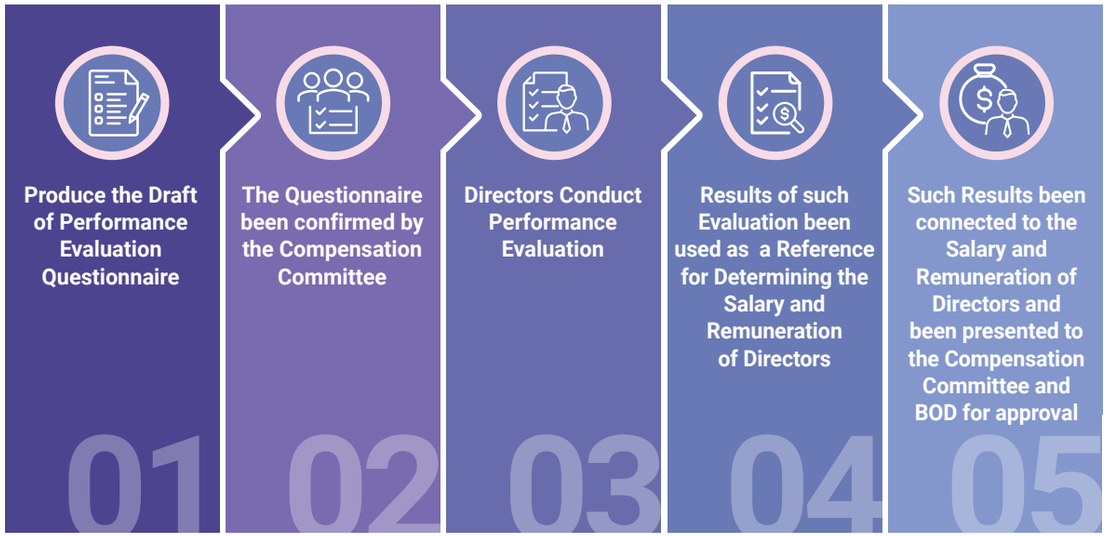
- Members: 4 Independent Directors including Laura Huang, Emma Chang, Peng-Heng Chang and Han-Fei Ling.
- Term of Office: From May 22, 2024 till May 21, 2027.
- 5 meetings convened in 2024, attendance rate 95%.

Compensation Committee

- Members: 4 Independent Directors including Laura Huang, Emma Chang, Peng-Heng Chang and Han-Fei Ling.
- Term of Office: From May 22, 2024 till May 21, 2027.
- 3 meetings convened in 2024, attendance rate 91.67%.

8.1.2 Diversity of the Board of Directors

According to the regulations in the "Corporate Governance Best Practice Principles" and the "Regulations for Election of Directors", board members must retain as a whole the knowledge, skills, and literacy required for executing their duties. The Company seeks to fulfill the ideals of corporate governance and requires members of the Board of Directors as a whole to possess eight major skills including business judgments, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, leadership, and decisionmaking. Please refer to Annual Report / Coporate Governance Report / Background information of directors, supervisors, the President, vice presidents, assistant vice presidents, and heads of various departments and branches.



8.1.3 Board Performance and Performance Evaluation

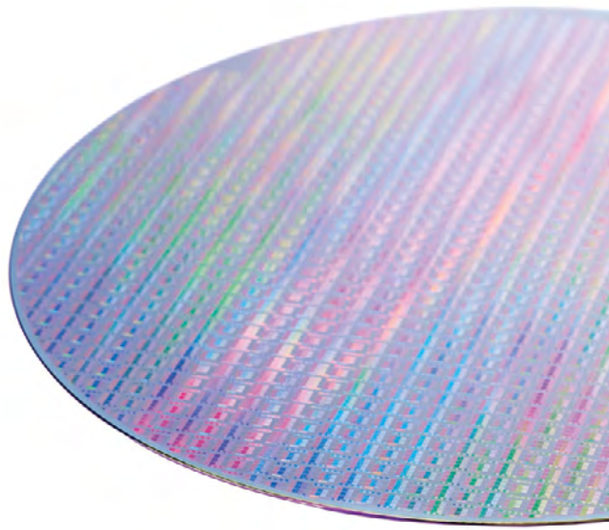
The Company conducts the performance evaluation by using questionnaires according to the "Self-Assessment or Peer Assessment of the Board of Directors" to increase the functions of the Company's Board of Directors and enhance the efficiency of operations. The scope of the evaluation covers the performance evaluation of the board as a whole, individual directors, and functional committees. The internal performance evaluation of the Board of Directors shall be conducted once every year. The performance evaluations of the Board of Directors shall be completed before the end of the first quarter in the following year. The implementation and results of the performance evaluation of the Board of Directors shall be reported to the board meeting and the meeting of compensation committee in the first quarter of each year and used as the basis for determining the salary and remuneration or the selection or nomination of Directors.

The Company completed the self-evaluation of all Directors for the 2024 board performance evaluation in January 2025 and received 18 valid responses. The results included the board performance evaluation, performance evaluation of the members of the Board of Directors, and the performance evaluation of the functional committees. Self-evaluation of the performance of the Board of Directors as a whole averaged 4.92 points (with 5 points being the highest score). The self-evaluation of the performance of individual directors averaged 4.97 points (with 5 points being the highest score). In all aspects, the scores are improved from the previous year. Both indicate that the Board of Directors functioned well. The self-evaluation of the performance of the functional committees averaged 4.98 points (with 5 points being the highest score), indicating a high degree of independent directors' recognition for the operation of the Audit Committee and the Remuneration Committee. As to Board of directors' participation and implementation of ESG indicators, the self evaluation score of directors is 4.86 points, which will continue to improve the board's participation in issues related to the sustainable development of the Company. Please refer to Annual Report/Corporate Governance Report/ Corporate governance for further information.

To strengthen the functions of Directors, enhance the quality of supervision, and keep up with key trends such as corporate governance and sustainable development, VisEra notifies Directors to attend professional knowledge development courses organized by relevant institutions from time to time. The content covers corporate sustainability, artificial intelligence, tax governance, information security, etc. In 2024, the total number of hours for continuing education for all Directors was 66 hours, which has already exceeded the legally required number of hours and met the requirements specified in the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies". 100% were ESG related courses. Please refer to Annual Report/Corporate Governance Report/ Corporate governance for further information.

8.1.4 Conflicts of interest

VisEra implements numerous procedures to avoid conflicts of interest. When a Director or manager engages in acts within the scope of the Company's business for himself/herself or for others, he/she shall obtain prior approval from the shareholders' meeting or the Board of Directors, respectively, in accordance with the law and the "Regulations Governing Procedure for Board of Directors Meetings". In addition, the Company discloses related party transactions in the financial statements in accordance with the rigorous reporting requirements in the laws and regulations of the Republic of China.



8.1.5 Remuneration Policy for Directors and Managers

The remuneration of the Company's directors and managers is calculated pursuant to the rules and conditions set forth in the Remuneration Committee Charter which is regularly reviewed and amended by the Remuneration Committee. The Director and manager's performance evaluation and remuneration packages are benchmarked and reasonably calculated against the common practices in the industry and taken into consideration individual performance, company operation status, and risk assessment considerations.

Remuneration Policy and Performance Evaluation for the Directors

Remuneration Policy	In accordance with Article 18 of the Company's Articles of Incorporation, a portion of current profits is allocated as compensation for directors and employees. Directors' compensation shall not exceed 2% of the total profits, and employees' compensation shall not be less than 1% of the total profits.
Remuneration System	The Director's remuneration is disbursed pursuant to the Company's Articles of Association and its calculation is directly correlated with the Company's annual operating results. The evaluation will take into account of the director's level of participation and contribution to the Company's operation, as well as their respective professional development. The Remuneration Committee periodically reviews the director's remuneration system by observing the"Regulations Governing Director Compensation, Remuneration, and Transportation Allowances" as the evaluation guideline. The remuneration proposal is submitted to the Board of Directors for approval and make report in the shareholders' meeting.
The Board's Performance Evaluation	The Remuneration Committee is responsible for discussing the evaluation criteria and formulating the assessment templates for the Board of Directors. A self-assessment is conducted during the first quarter of the following year. Furthermore, in line with the Company's commitment to ESG (Environmental, Social, and Governance), the Board of Directors also reviews its member's participation and implementation of ESG topics, which are included in the self-evaluation questionnaire to ensure meaningful involvement in sustainable development goals.

Remuneration Policy and Performance Evaluation for the Managers

Remuneration Policy	The Company's remuneration policy for the Managers aims to maintain market competitiveness, attract and retain top talent, and motivate the managers to achieve optimal short- and long-term performance within controllable risk parameters.
Performance Evaluation and Compensation Structure	Managers' remuneration structure is composed of fixed salary and variable incentives: • **Fixed Salary**: Salary is calculated based on the manager's main job function and the scope of the responsibilities. • **Variable Incentives**: 60% Incentive is calculated from the Company's annual operating performance (such as revenue, operating profit, earnings per share, and ESG sustainable indicators) and 40% from individual performance (including strategic targets, innovation, crisis management, etc.), together the Company offers a competitive and fair remuneration package. The manager's performance evaluation and remuneration package are reviewed by the Remuneration Committee and submitted to the Board of Directors for approval. The committee and the board will undertake annual reviews and regularly amend the performance indicators. The performance indicators also incorporate sustainable development objectives and are aligned with the Company's material topics and long-term goals. In 2025, the Company will release a restricted stock plan for the managers and selected key talents. The percentage and quantity of shares to be vested annually by the employees will be calculated based on the Company's performance indicators which are composed of 45% business performance and 5% ESG outcomes, and individual performance indicators (50% total). • **Strategic Indicators**: Employee development, ethical conduct, risk management, regulatory compliance, etc. • **Sustainable goal Indicators**: Energy management, green manufacturing, diversity and inclusion in the workplace, responsible supply chain building, etc.
The Link Between Operational Performance and Future Risk	Pursuant to Article 6 of the Remuneration Committee Charter, the Committee is responsible for formulating and regularly reviewing the policies, standards, and structures of the performance evaluation and remuneration for directors and managers. The conclusions are submitted to the Board of Directors for approval to ensure that the remuneration system aligns with the Company's developmental needs and sustainability objectives. The Remuneration Committee conducts an annual review of the performance evaluation and remuneration policies, standards, and structures for directors and managers in the first quarter of each year. When calculating the remuneration for directors, the President, and Vice Presidents, the Company will consider future operational development and management risk to ensure a positive correlation between remuneration and the director/manager's performance in supporting sustainable development and risk control. Remuneration disbursement is subject to the Remuneration Committee's review and the Board's final approval.

For detailed information on the remuneration disbursement on the directors, the President, Vice Presidents, and employee bonuses allocated to the managers, please refer to the "Annual Report / Corporate Governance Report / Compensation paid to directors, supervisors, the President, and vice presidents in 2024" The manager's retirement and pension contributions are made pursuant to the relevant legal requirements and are consistent with all the other employees.

8.1.6 Conrete Results of Corporate Governance

VisEra appointed the head of legal affairs at the board meeting in the third quarter of 2021 and organized the interdepartment coporate governenace task force to review whether evaluation indicators were reached by department members respectively. Year 2023 was our first year to attend the Corporate Governance Evaluation and we ranked in the top 6%-20% of all listed companies. In 2024, we also attend the Corporate Governance Evaluation and still remained in the top 6%-20% of all listed companies.

8.2 Professional Ethics

"Integrity" is the most important core value of VisEra and the top priority in the Company's business philosophy. VisEra upholds integrity in all business activities and does not permit corruption or any form of fraud. The Company established the "Ethical Corporate Management Best Practice Principles" and "Code of Ethics" as the foundations for the Company's corporate culture for ethical management and healthy development. Ethical corporate management is implemented based on the regulations of the Company's internal control system. The Audit Department regularly audits the compliance of the accounting system and internal control system and reports results to the Board of Directors.

Professional ethics and legal compliance

VisEra has established the Company's professional ethics and legal compliance system based on honesty and integrity. The system includes the identification of laws, establishment of company regulations, thorough implementation, self-evaluation and review, open whistleblowing channels, and whistleblower protection. The management also holds themselves accountable for comprehensive topdown implementation. The Human Resource Department is the dedicated unit responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. It regularly reports to the Board of Directors (at least once a year) and implements comprehensive training and awareness campaigns for employees to continue to strengthen the corporate culture of integrity. We work with external customers and the supply chain to implement ethical corporate management in the industry for common growth and prosperity and become reliable partners.

VisEra does not permit any violation of professional ethics or related regulations. Any employee or manager who violates our ethical standards shall be subject to severe penalties in accordance with the Company's Rewards and Penalties Regulations regardless of their seniority. Penalties include dismissal and legal action will also be taken in the event of a violation of laws.

To increase employees' awareness of professional ethics and legal compliance, we provide every new employee with training on anti-corruption, professional ethics, and legal compliance. For current employees, we provided the "annual professional ethics and legal compliance" (0.5-hour online course). The content covers a variety of important compliance information, including ethics and anti-corruption, avoidance of conflicts of interest and reporting, prevension of sexual harrasment, export controls, personal data protection, and insider trading prevention. We offer a variety of training courses for each business function, including intensive face-to-face courses, face-to-face seminars as well as posters in plant areas, company internal website pages, and educational articles. The Company provides regulatory compliance guidelines and frequently asked questions for employees to obtain new knowledge of regulations at any time and strengthen their knowledge of various issues. As of 2024, 1,536 employees completed the annual training programs (the completion rate was 100%):

Mandatory courses for professional ethics and legal compliance in 2024

Employee	Number of Trainees that Completed Training	Training Completion Rate
Managers	175	100%
Professional staff	751	100%
Foreign migrant workers	255	100%
Technical personnel	355	100%
Total	1,536	100%

We also use the contractor conference to communicate the RBA Code of Conduct and key issues such as labor rights, environmental protection, and occupational safety to suppliers and share our experience. A total of 40 suppliers and 188 contractors attended the conference in 2024.

Anti-corruption

VisEra has a zero-tolerance policy for corruption and does not tolerate any bribery, fraud, extortion, abuse, misappropriation of company assets, or personal gain at the expense of the Company. The Company has established a comprehensive anti-corruption risk assessment system to identify regulations and classify corruption patterns. Through the internal audit mechanism, anti-corruption risk assessments were conducted for all sites including the Hsinchu Plant, Longtan Plant, and Zhongli Plant. In 2024, all were identified as low-risk. We established operating procedures and regulations for different businesses and require all employees to comply and implement the regulations. Plants and departments conduct annual self-evaluations and reviews and we establish smooth internal and external reporting channels and a whistleblower protection policy for early detection of anomalies and prevention of corruption. No significant corruption risks were found and there has been no incidents of corruption in recent years. Suppliers are crucial for the implementation of VisEra's professional ethics and legal compliance. We established the "VisEra Supplier Code of Conduct" for suppliers to understand and comply with VisEra's Code of Professional Ethics. We expand the core values of integrity across the supply chain in all business activities.

Political donations

The Company stated in the Ethical Corporate Management Best Practice Principles that the Company may not provide political donations. All donations or sponsorship provided by the Company must meet related regulations and internal operating procedures and the Company shall not surreptitiously engage in bribery.

Identification of laws and establishment of company regulations

VisEra continuously monitors changes in laws to evaluate the potential risks and impact of such changes on the Company. We also use the identification of regulations to review whether changes must be made to existing internal regulations and ensure the appropriateness and adequacy of related policies and regulations. In the past three years, VisEra did not commit any material violations of social or economic regulations. In 2023, there were a total of 3 violations, with a total penalty payment of NT$223,000. In 2024, there were no violations or penalty payments.

Note: VisEra disclosing threshold for significant violations is when a single fine reaches NT$ 1 million or more.

Antitrust

We organize periodic and ad hoc training programs for the Fair Trade Act and antitrust laws to enhance employees' awareness of regulations. To address this issue, we recorded digital courses in 2022 and requested managers and personnel of related businesses to take the courses. The number eligible trainees were 44 and the completion rate was 100%. In 2023, VisEra updated the courses and such courses were continuously taken by relative sales managers and personnels to enhance their awareness of newly promulgated fair trade laws or relative regulations. Considering that relevant business managers and personnel have acquired sufficient antitrust knowledge after training in the previous two years, the training frequency will be changed to once every two years in 2024, so no new relevant courses will be offered in 2024. In 2024, VisEra was not involved in litigation pertaining to anti-competitive behavior and antitrust laws that were ongoing or concluded.

Whistleblowing and protection

VisEra heeds the feedback from both internal and external sources through a variety of reporting channels to protect the interests of stakeholders and the Company. We set up a reporting/complaint/ response channel on the internal and external websites to accept anonymous and named reports. The Human Resource Department processes the feedback and communicates it to the relevant department and top management based on its nature. The reports received in the Company's internal and external reporting channels are adequately recorded and tracked. The identity of the whistleblower is kept confidential to prevent retribution.

We assign a dedicated unit to investigate reported cases based on the nature of the case. We adopt a serious and prudent approach in handling these cases. For confirmed cases, we take legal actions including penalties for violations, termination of employment contracts, or necessary legal actions based on actual conditions. We use a variety of method for communication including announcements or communication seminars to increase employees' awareness and prevent the recurrence of similar cases.

Classification of reported cases and data

VisEra Channel	2020	2021	2022	2023	2024
Feedback	0	2	2	7	6
General complaints	0	2	2	0	2
Illegal workplace infringement complaints	0	0	1	2	0
Sexual harassment complaints	0	0	0	2	0
Anti-corruption	0	0	0	0	1

Note 1: "Feedback" includes improvements or recommendations for issues involving employees' food, domicile, transportation, work environment, and work procedures. General complaints include employee benefits, personal rights and interests, administrative management deficiencies, and labor disputes.

Note 2: The above table shows the number of cases investigated and established. All cases were closed by the end of 2024.

Financial Performance

Financial Performance

Committed to increasing operating revenue and enhancing profitability to safeguard shareholders' interests.

Financial Stucture

Committed to maintaining a sound financial structure to achieve sustainable corporate development and deliver value to stakeholders.

Target Setting

	Results in 2024	2025 Target	2027 Target	2030 Target
Operating profit margin	-	> Industry average New	> Industry average New	> Industry average New
Debt-to-asset ratio	-	Ratio ≦30% New	Ratio ≦30% New	Ratio ≦30% New
Current ratio	-	Ratio ≧200% New	Ratio ≧200% New	Ratio ≧200% New

↑ Exceeded ✓ Achieved — Missed Target

Communication Channels: Finance Department ESG@viseratech.com

8.3 Financial Performance

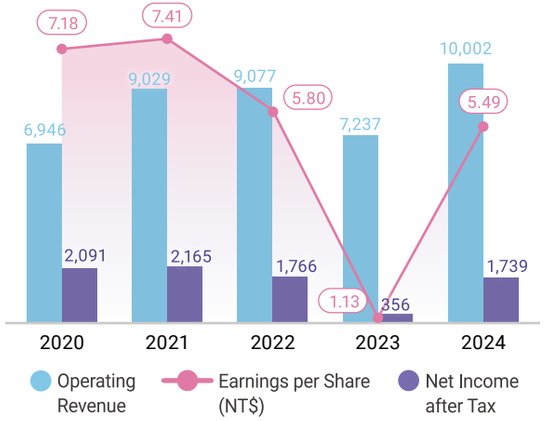
As a publicly listed company, VisEra recognizes that its financial performance significantly influences stakeholder perceptions and confidence. VisEra is committed to increasing operating revenue, enhancing profitability, and maintaining a sound financial structure to safeguard shareholder interests and create value for stakeholders. The company also ensures transparency by disclosing financial information in accordance with legal requirements. To strengthen operational competitiveness, we continue to expand our product lines, explore new markets and applications, and broaden our portfolio of products and services to meet diverse customer needs. In 2024, our new product and application developments include AI, humanoid robotics, and silicon photonics technologies. Through advanced process technologies and flexible adjustment of our foundry portfolio, VisEra aims to increase its share in the high-end market, particularly in the 50MP and 200MP segments with a variety of pixel sizes, maintaining a leading position in the industry.

To minimize the negative impact of information asymmetry on investors, the company prepares and publishes prospectuses or annual reports in accordance with legal requirements, disclosing key operational decisions and financial information. In addition, investor conferences and shareholders' meetings are held to provide updates on the company's business performance and to respond to questions related to future outlooks. An Investor Relations section is available on the company's website in both Chinese and English, allowing shareholders and investors to access and download financial statements, annual reports, and key information related to business operations, financial performance, and corporate governance. The company also promptly discloses significant board resolutions and material information, and reports such matters to regulatory authorities in compliance with relevant regulations.

8.3.1 Financial Performance

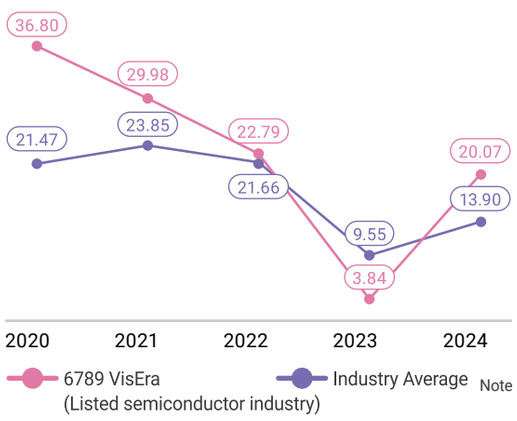
In 2024, VisEra reported operating revenue of approximately NT$10 billion and net income after tax of around NT$1.7 billion, with earnings per share (EPS) reaching NT$5.49. The company's operating profit margin stood at 20.07%, surpassing the industry average, reflecting strong financial and profitability performance. We remain focused on strengthening our core competitiveness and creating new demand for customers. Our ongoing efforts aim to grow operating revenue and enhance profitability to protect shareholder interests and deliver long-term value.

Financial Performance



Unit: NT$million

Operating Profit Margin Benchmarking Against Industry Peers

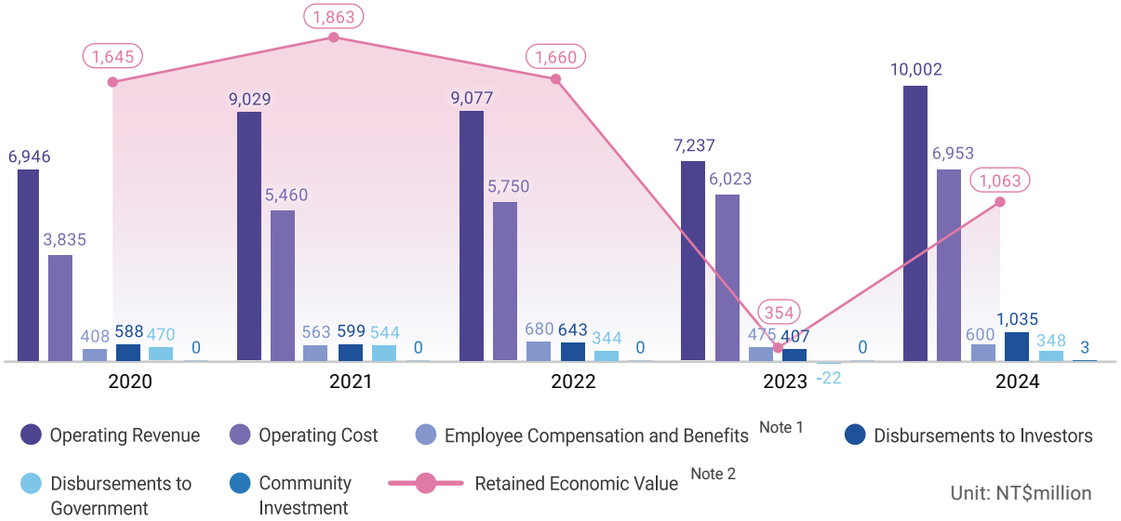


Note: The average operating profit margin includes 4 industry peers, including VisEra.
Data source: Market Observation Post System (MOPS).

Unit: %

In accordance with the GRI Standards, the company discloses the generated and distributed direct economic value. In 2024, the retained economic value amounted to approximately NT$1.06 billion.

Retained Economic Value



Unit: NT$million

Note 1: Employee compensation and benefits disclosed only include the portion classified under operating expenses. Employee compensation and benefits classified under operating costs are already included in the operating cost section.
Note 2: Retained economic value is calculated as operating revenue - (operating costs + employee compensation and benefits + disbursements to Investors + disbursements to the government + community investment).

8.3.2 Financial Structure

VisEra is committed to maintaining a sound financial structure to achieve sustainable corporate development and create value for stakeholders. In 2024, the company's debt-to-asset ratio was 26.98%, and the current ratio was 330.99%, reflecting a strong financial structure and good debt repayment capacity.

Financial Ratio (%)	2020	2021	2022	2023	2024
Debt-to-asset ratio	38.13%	40.91%	34.02%	33.95%	26.98%
Current ratio	169.28%	190.50%	365.12%	358.41%	330.99%

8.4 Tax Governance

VisEra supports tax policies that contribute to corporate innovation and economic growth, while also committing to transparency and sustainable development.

Tax Policy

01 All operations are conducted in compliance with relevant tax laws and regulations.

02 Transactions between affiliated companies are based on regular transaction principles and comply with the Transfer Pricing Guidelines promulgated by the Organization for Economic Co-operation and Development (OECD).

03 Financial reporting is transparent, and tax disclosures are handled in accordance with applicable regulations and standards.

04 Tax havens are not used for the purpose of tax avoidance, nor is tax planning conducted with such intent.

05 Profits generated by the company are not shifted to low-tax jurisdictions.

06 A relationship of mutual respect and trust is established with tax authorities, based on transparency and open communication.

07 The company considers tax implications in all major decision-making processes.

08 The operating environment is analyzed and tax risks are assessed through appropriate management mechanisms.

Tax Governance

To effectively manage tax risks, the Company adheres to internal control procedures to identify, assess, and manage tax risks arising from regulatory changes and business operations. Risks are appropriately measured, managed, and controlled. The Chief Financial Officer (CFO) bears ultimate responsibility for tax management. The Board of Directors appointed the Audit Committee to supervise the quality and integrity of the Company's accounting, audit, financial reporting procedures, and financial management. It regularly reviews major items such as the accounting policies and procedures, internal control system, compliance (including taxation compliance), and corporate risk management. The Company annually engages certified public accountants to review its tax information and ensures tax matters are duly reported through the annual tax return. The routine taxation, administration, and management are implemented by the Finance Organization. The Company also appoints qualified and experienced external taxation professionals to assist in fulfilling the Company's tax obligations.

Tax Performance

Since the Company's revenue is entirely generated in Taiwan, all income taxes are paid domestically. In 2024, the Company paid approximately NT$19 million in income taxes in Taiwan.

Unit: NT$million	2020	2021	2022	2023	2024
Net Income before Tax	2,555	2,704	2,100	315	2,074
Tax Expense (Benefit)	465	539	335	-41	335
Effective Tax Rate (%)	18%	20%	16%	-13%	16%
Income Tax Paid	125	586	537	173	19
Cash Tax Rate (%)	5%	22%	26%	55%	1%

The Company's effective tax rates in 2020, 2022, 2023, and 2024 were lower than the statutory corporate income tax rate of 20% in the Republic of China (Taiwan). This was primarily due to investment tax credits legally obtained under the Statute for Industrial Innovation and the Statute for Upgrading Industries, in recognition of expenditures related to R&D, smart machinery, 5G, and information security. In 2024, the Company experienced a significant increase in business operations compared to the previous year. However, the income tax paid in 2024 was based on the taxable income of the prior year, resulting in a notably lower cash tax rate compared to the previous year.

Risk Management

Risk Management Organization and Operations

Base on business continuity management(BCM), execute the risk and the risk scenario identification, evaluate the level of risks, and formulate the prevention and response measure.

Geopolitics

To active find a new market and customer to decrease some customers area market over-reliance. Broaden the composition of the products and services to satisfy more widely customer demands.

Target Setting

	Results in 2024	2025 Target	2027 Target	2030 Target
 **Production Interruption days caused by climate, disasters, and labor shortages.**	**0** Day Target **0** Day	**0** Day	**0** Day	**0** Day
 **Percentage of customers from single country.**		**Ratio ≦30%** New	**Ratio ≦28%** New	**Ratio ≦26%** New

Exceeded Achieved Missed Target

Communication Channels: Resource Planning Organization, Business Development Department, Marketing Department ESG@viseratech.com

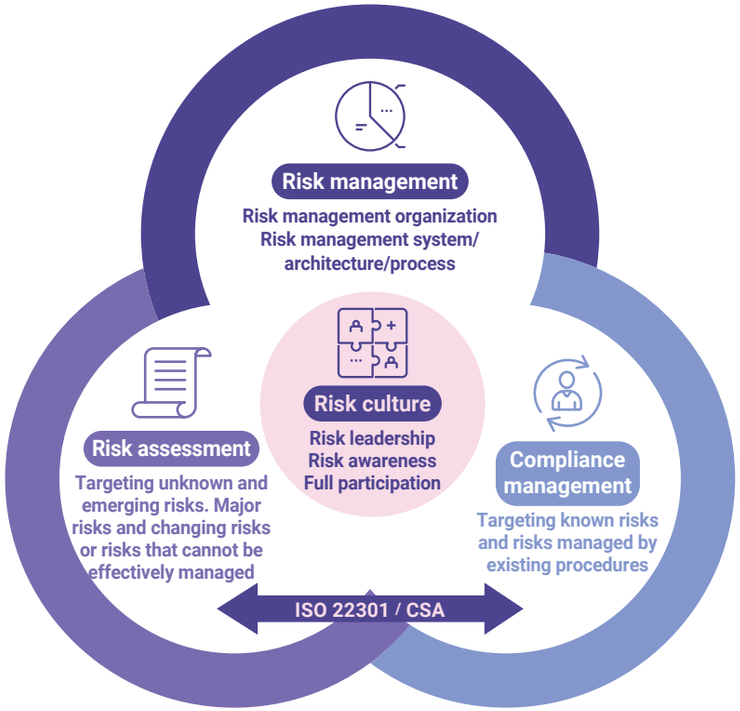
8.5 Risk Management

VisEra is a global enterprise. Except to the internal business and activities, the domestic and foreign situations, the changed environment, there are potential relation to the enterprise operation. It is a significant issues that how to identify and repond before the risk happened and avoid the internal and external factors to impact the company operation.

8.5.1 Risk Management Policy and Strategy

VisEra upholds its corporate vision and sustainability commitments to the industry and society and established the Enterprise Risk Management (ERM) mechanisms. The Board of Directors established the "Risk Management Policies and Procedures" in 2021 and revised in August 2023.as the top guiding principles for the Company's risk management. VisEra established the "Risk Management Steering Committee" in which the President serves as the chair and the highest-ranking officer of the Resource Planning Organization serves as the Executive Secretary to take charge of the formulation of corporate sustainability development strategies and plans. We implement identification of risks and risk scenarios, risk level assessment, preventive measures, and contingency measures with business continuity management procedures. We also implement compliance management with specific actions and training exercises.

Enterprise Risk Management Strategy



VisEra get the board of director agreement and announce to implement the policy of the enterprise risk management and operation continuance management.

The policy of the enterprise risk management

VisEra devoted to maintain an active and sound the enterprise risk management system to guarantee the company and interests of stakeholders. Goals are:

- Assuring the risk that the company faced and known and controlled the risk within the range of risk appetite and tolerance.
- Promote the enterprise growth and use the opportunities effectively and the strategies of the risk minimization and update the resourses distribution and priority.
- Create the company values.

VisEra execute the risk identification, evaluation, respond, supervision and censorship by the enterprise risk management structure and assist to make the full-information and thoughtful business decision for the manager classes to fulfill the company business strategies and targets.The ways for the structurize risk management cover:

- The culture of risk awareness.
- The risk governance.
- Integrate the procedure of the enterprise risk management.
- The cross-organization cooperation and improvement.

VisEra's related details of the enterprise risk management including organization structure and responsibility and procedure formulated in the the "Enterprise Risk Management Procedure."

VisEra audit committee should censor the enterprise risk management including risk management procedure and execution condition.

The risk management is responsibility of business team and whole employees. All employees have an ability of competent and responsible attitude in the range of the risk management.

The policy of the business continuity management

VisEra is the global enterprise and also an important role in the semiconductor of supply chain. For that, we build and devote to an active risk and crisis management system to guarantee VisEra and the main interest party including our customers. For VisEra business sustainable benefits, our business management plan cover:

- Keep pursuing the improving culture.
- The ability of responding the challenges effectively and flexibly.
- Active self review and regular drill to make sure the plan to execute effective and continue to progress.

VisEra insist on commitment that business do not interrupt, this is a responsibility of whole business team.

8.5.2 Risk Management Organization and Operations

The risk management operation

The Company's risk management organization consists of the Risk Management Steering Committee, Risk Executive Committee, and Risk Management Working Group. We use a management framework of risk identification, risk assessment, risk management, risk mitigation, risk response, risk monitoring, and risk reporting to define risk management priorities and risk ratings and adopt corresponding risk management actions. In 2024, 16 risk projects were identified during the reorganization, and 135 risk scenario responses were derived from the risk projects. A risk matrix (Risk Map) was used to evaluate the frequency of risk events and the severity of the impact on Company's operations. Define risk priorities and risk levels to adopt corresponding risk management strategies. Among them, six risk items are listed as major risks, including the continued risk to customer satisfaction caused by the production line operation, the large yield loss caused by the production line and suppliers, the order risk of geopolitical extension, stricter environmental requirements, fire risk management, and transformation risks during the ESG transition. We conduct training and exercises with risk scenarios, impact identification, development of prevention mechanisms, and response plans for accidents. The Risk Executive Committee oversees operations and conducts compliance checks to ensure that the significant risks are managed or mitigated.

To implement the risk management mechanism, the Board of Directors approved the revision of the "Risk Management Policy & Procedure" in 2023, which more clearly defines the company's role and implementation in corporate risk management policies and procedures. The Risk Management Working Group hold regular meetings to implement risk management mechanisms. Each department reviews the business continuity risks of its operations at least once each quarter, including the changes in risks and new or derived emerging risks to respond to overall external changes. They use the results to review response measures and specific actions. Risk Executive Committee reviews the risk management status and estimates the risk trends for the next quarter. Reports the risk management results to the Board of Directors once each year. The implementation status of risk management in 2024 was reported to the board meeting in the third quarter of 2024.

Note: organizational chart of the Enterprise Risk Management Task Force, please refer to the VisEra official website / Corporate Governance / Risk Management.

In order to reduce the impact on the company's operations when a crisis event occurs, enterprise risk management also conducts pre-crisis risk assessments for important crisis events, identifies feasible strategies to prevent crisis events, and formulates crisis handling procedures and recovery plans based on crisis events. For enhance the crisis management awareness and strengthen the risk management culture within VisEra, a risk management working group was established to deal with important crises such as fires, earthquakes, information system service interruptions, information security, supply chain interruptions, major yield losses, and water and electricity supply interruptions. Incidents strengthen risk assessment and crisis response drills, and use crisis response drills to review the integrity of corporate risk management and the effectiveness of risk control to continuously improve and reduce corporate risks.

In order to achieve the enterprise risk management goal of "0 days of production interruption due to climate, disaster, and manpower shortage factors", VisEra analyzes the production interruption that may result from supply chain management, and information security management, in 2024. In supply chain management, strengthen the selection of backup suppliers of key raw materials/parts and incoming materials/inventory management to ensure the stability of the supply chain, in terms of information security management, the six major aspects of cloud security, external network (Demilitarized Zone, DMZ) security, information security governance, office area security, data center security, and production line and supplier security are strengthened. Maintain the stability of the company and production operations. In 2024, productivity gradually increased, and production capacity drove growth. At the same time, efforts were made to strengthen the prevention of production disruptions, with a focus on operating continuity management exercises based on the production line. In response to the characteristics of production operations, two major fire risk prevention projects for production processes were implemented. Under precise risk prevention and control, VisEra successfully achieved its enterprise risk management goals for 2024. For the 2025 enterprise risk management plan, the company will continue to implement risk management workshops, deeply analyzing the impact of risk events on company operations, and strengthening the response to potential and residual risks.

The procedure of communicating major incident

VisEra has established a Business Continuity Management (BCM) system, fostering a culture of continuous improvement, enhancing the capability to effectively and flexibly respond to related challenges, and promoting dynamic self-assessment and regular drills. These efforts aim to ensure the effective implementation and ongoing improvement of the plan. Each relevant department identifies priority threats and vulnerabilities that may cause disruptions to their operations or services and conducts risk assessments. A Business Impact Analysis (BIA) is carried out to evaluate the risks of potential natural or man-made threats that could result in disruptions to the company's production or services. In accordance with the "VisEra Crisis and Business Continuity Management Procedure," when a significant crisis event is determined by the General Manager or a designated representative, a Crisis Management Team will be formed by the relevant units to implement countermeasures and concrete actions. This ensures the company is able to respond to internal incidents and address stakeholder concerns appropriately. The implementation results will be reported to the General Manager or the designated representative, who will then assess whether the incident has caused a material impact on operations and determine whether to report to the Board of Directors. In 2024, no significant potential negative events occurred within the company.

8.5.3 Establishment of Risk Culture

To effectively establish risk culture and increase employees' risk awareness, all new employees must complete the "ISO 22301 (Business Continuity Management System Overview)" online course within one week of reporting for duties. For internal auditors responsible for the Company's Business Continuity Management System, we provide the internal auditor courses for the ISO 22301 Business Continuity Management System or BCM/ISO22301 education and training.

In the 2024 annual management review meeting, the Risk Management Committee will arrange for risk management committee members of each department to share risk-related topics in accordance with their responsibilities, including sharing of continuous operation management drills, the impact of geopolitics on order and customer management, and ESG transformation risks. , competitive risks - new processes and technologies introduce risk management, etc. information security management and response, geopolitical risk analysis, R&D competitiveness risk analysis, earthquake disaster risk management and response, process heating tool fire risk management, etc. To strengthen the construction of risk culture, and gradually implement risk management culture in work through cross-department work sharing and discussions.

ERM Training Results in 2024

Topic	Trainee	Training hour	Number of people	Completion
ISO 22301 introduction	New employees	0.33 hr	213	100%
ERM Enterprise Risk Management	Risk Management Steering Committee Risk Executive Committee	2 hr	30	100%
ERM Workshop ERM Enterprise Risk Management pratices	Risk Executive Committee and members of Working Group	2 hr	36	100%

Note 1: The new employees of the training objects not include the technician and the regular contract personnel, the course of ISO 22301 introduction include the online exam and pass the exam to finish the training.

8.5.4 Geopolitics

In today's globalized business environment, geopolitical risks have become an important factor that companies cannot ignore. Geopolitical risks refer to the potential impacts on business activities due to changes in international political relations, policy changes, trade restrictions, etc. These risks may arise from international trade wars, sanctions, political instability, terrorism, etc., posing potential threats to a company's supply chain, revenue, brand image, and other aspects. Therefore, companies must consider geopolitical risks when formulating business strategies and take corresponding control measures to ensure business stability and sustainable development.

As a listed company, VisEra Technology. understands the importance of geopolitical risks to business operations. To reduce over-reliance on certain regional markets, VisEra Technology actively seeks new markets and customers and expands its product and service portfolio to meet broader customer needs. This not only helps to diversify risks but also enhances the company's competitiveness and market share.

In terms of geopolitical risk control, VisEra Technology is committed to regularly analyzing customer country distribution and formulating corresponding strategies to ensure diversified revenue sources. Specific measures include:

- Regularly monitoring customer country distribution to develop customers in diverse regions.
- Developing new markets and applications, etc.
- VisEra Technology monitors whether customers are on the trade entity control list through the business department's electronic industry chain assembly and OEM system and the legal department's export control blacklist comparison system, thereby reducing the impact of geopolitical risks on the company.

VisEra Technology has set clear goals to gradually reduce the proportion of customers from a single country. Achieving these goals will help the company maintain higher resilience and flexibility in the face of geopolitical risks and diversify risks. To ensure the achievement of these goals, VisEra Technology has established a comprehensive goal tracking mechanism, regularly analyzing customer country distribution and new customer development status, and confirming customer information in the electronic industry chain assembly and OEM system. Through a series of strategies and measures, VisEra Technology actively responds to geopolitical risks to ensure sustainable development. These efforts not only help to enhance the company's market competitiveness but also create greater value for all stakeholders.

Information Security Management

Information security protection measures

Build an information security management system that meets standards, and strive to ensure confidentiality, integrity, and availability, maintain the company's competitiveness, and protect customer confidential information.

Target Setting

	Results in 2024	2025 Target	2027 Target	2030 Target
Number of information security incidents	Number: 0 Target Number: 0	Number 0	Number 0	Number 0
Completion rate of employee information security education and training	Completion rate 100% Target Completion rate 100%	Completion rate 100%	Completion rate 100%	Completion rate 100%

Exceeded | Achieved | Missed Target

Communication Channels: Information Technology Department ESG@viseratech.com

8.6 Information Security Management

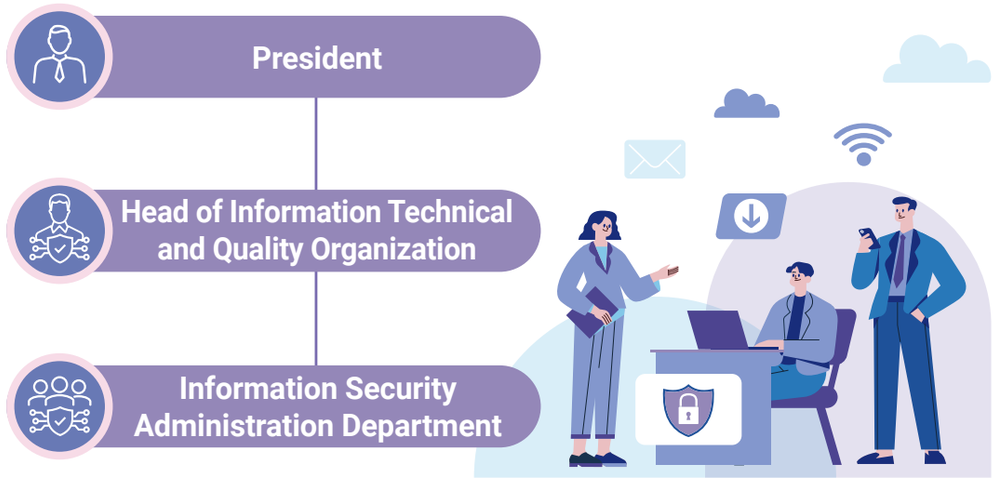
VisEra established information security management regulations based on ISO 27001 standards. We are committed to promoting information security, protecting and maintaining customer design and related information, and continuous improvements to meet the following targets in the requirements of the Information Security Policy:

- Establish and implement the information security management system.
- Comply with regulations and the information security requirements in contracts.
- Assess risks and set targets and control measures to continuously improve information security.
- Promote information security requirements to employees and related parties.

8.6.1 Information Security Management Framework

To maintain the company's competitiveness and reduce the risk of operational disruptions, we ensure that our information systems meet the requirements of confidentiality, integrity, and availability. To enhance employees' awareness of information security, we have established the "Information Security Management Committee" to effectively implement information security operations. Dedicated information security officers and personnel have been appointed to lead, coordinate, supervise, and review all matters related to information and communication security management. An incident reporting and response organization has been set up to identify security risks and implement corresponding improvement measures. The Information Security Committee meets regularly, and the head of the IT department reports the outcomes of information security governance to the President every two months.

Structure of the Information Security Management



8.6.2 Information Security Protection Measures

To comprehensively strengthen information security, VisEra Technologies implements protection measures across seven key areas: cloud security, external network (Demilitarized Zone, or DMZ) security, information security governance, office area security, data center security, production line security, and supplier security.

To effectively manage cybersecurity intelligence, VisEra Technologies established a Security Operation Center (SOC) in 2020, operated by the Information Security Operations Department under the IT Division. In collaboration with leading domestic and international cybersecurity vendors and threat intelligence sources, the SOC provides real-time monitoring of internal security environments across various areas, including data centers, antivirus protection, internet access, operating systems, applications, and production line equipment. It proactively identifies security issues and implements corresponding countermeasures. VisEra also participates in the Science Park Information Sharing and Analysis Center (ISAC), collecting, sharing, and analyzing intelligence related to cybersecurity risks to critical infrastructure. This enables the company to stay informed of potential threats and vulnerabilities, apply necessary patches based on acquired intelligence, and mitigate the risk of major security incidents. Since its establishment, the SOC has continuously monitored internet traffic, gateway activity, server and endpoint usage. Any suspected external attack source IPs are immediately blocked. In 2024, the company continued to utilize Managed Detection and Response (MDR) services to monitor office computers and IT room servers for potential malware infections. By leveraging cloud-based machine learning technologies, the system has effectively detected and prevented the execution of malicious software. Since deployment, it has successfully blocked all medium- and high-risk malware, resulting in zero cybersecurity incidents in 2024.

In recent years, the frequency of state-sponsored cyberattacks and international Distributed Denial of Service (DDoS) attacks has increased. In response to these threats and regulatory requirements for DDoS protection, VisEra Technologies has implemented DDoS mitigation measures. These measures help reduce the attack surface on the internet, mitigate the impact of DDoS attacks, and ensure that websites and applications remain accessible and secure.

Aligned with the company's Confidential Information Protection Policy, the Confidential Information Protection Committee conducts an annual review, led by PIP Officers, to identify and classify confidential information and sensitive data such as personal information. Each department maintains dedicated folders for personal data with restricted access and encryption. PIP Officers perform quarterly self-audits to ensure proper protection of confidential and personal data.

Furthermore, to ensure business continuity in the event of natural disasters, human-caused incidents, or cyber threats such as malware attacks, the company has established an internal reporting procedure. This procedure is based on potential incidents such as earthquakes, fires, power outages, information system failures, environmental and safety incidents, or events that could impact the company's reputation. When a crisis occurs, employees assess the type and severity of the event's impact on operations and identify the appropriate first-line responders and reporting levels. If necessary, the incident is escalated to the General Manager, and emergency response measures are activated to minimize potential losses.

Top 10 Categories of Key Information Security Measures

Category	Measures	2024 Activities
Network Security Control	Defense in depth (multi-layer protection), Network isolation, Vulnerability scanning and remediation, Email and web-browsing protection, Automated network-threat detection, Automatic blocking of critical alerts	• Implemented a cloud-based DDoS protection solu-tion to create a more secure network environment. • Adopted SOAR (Security Orchestration, Automation, and Response) to handle specific abnormal events and safeguard network connectivity.
Asset Management and Data Protection	Systematic monitoring and analysis of hardware and software assets. Separation of corporate and personal device information. Maintenance of audit logs. Regional intelligent endpoint protection systems. Secure configuration management of system information assets.	Continuously implement document and email classification labeling control mechanisms to indicate confidentiality levels.
Access Control	Adhering to the principles of Need-to-Know and information classification control, achieve proper authorization with minimal risk while enhancing productivity.	Continuously implement identity authentication and authorization services, configure remote access controls, and establish a privileged account management system.
Computer Operation and Maintenance Security	Antivirus and malware detection for office computers. Server security management and control. Patch management and vulnerability remediation. Deployment of security agents on endpoints. Intelligent endpoint protection.	Continuously monitor the status of antivirus software and endpoint security agents, verify incidents, and ensure follow-up tracking is completed.
Personnel and Physical Security	Establish multi-layered physical security monitoring equipment and detection mechanisms. Security control technologies are integrated from the design and planning stages of new factory construction.	Continuously monitor the physical security of the data center and collaborate with the occupational safety unit to continually improve workplace safety.
Application Security	Application development risk assessment and vulnerability management. Integration of automated checks within the development process (DevSecOps). Deployment of automated scanning tools. Open-source software supply chain management.	The source code scanning system is used to complete the scanning of development code, achieving the annual objectives.
Information Security Incident Handling and Management	The 24-hour Cybersecurity Incident Response Center (CIRC) coordinates and oversees the identification of root causes for security incidents and the implementation of improvement plans. Incident reporting and management procedures are regularly tested through practical drills.	• Conducted tabletop exercises for information security incidents. • Continuously maintain cybersecurity insurance to reduce the risks associated with security incidents.
Supply Chain Security	Strengthen supplier information security management through four key aspects: establishing regulations, assessment mechanisms and collaboration, diversified promotion, and risk management.	Conducted on-site information security audits for three suppliers based on the 10 fundamental cybersecurity requirements.
Personnel Information Security Management and Awareness Training	Strengthen the cybersecurity team's expertise, personnel management, training programs, and social engineering exercises. Personnel must complete training courses before being permitted to work on-site.	• 359 new employees completed basic cybersecurity awareness training, with a 100% completion rate. • 1,428 employees completed online cybersecurity awareness training, with a 100% completion rate. • Conducted 12 cybersecurity awareness campaigns. • Carried out two social engineering drills involving 2,405 participants.
Information Security Assessment and Risk Management	Conduct information security risk assessments and automate security evaluation by monitoring key performance indicators, while deepening external experience exchange.	• Collaborated with external expert teams to conduct penetration testing and red-blue team cyber defense exercises, enhancing the effectiveness of cybersecurity monitoring and protection. • Achieved a third-party cybersecurity risk assessment score of 96, surpassing the semiconductor industry average.

Spotlight

Distributed Denial of Service (DDoS) attacks are a common form of malicious cyberattack, where attackers use multiple infected computers or devices (known as botnets) to send a large volume of traffic or connection requests to a target server or website. This overwhelms the target, causing it to malfunction or crash due to overload. The primary goal of a DDoS attack is to disable the target website's services, preventing legitimate users from accessing it, thereby disrupting business operations and user experience. To defend against DDoS attacks, a cloud-based DDoS protection solution has been implemented to safeguard network connectivity:

1. Traffic Filtering: Use traffic filtering technologies to identify and block malicious traffic. These technologies leverage machine learning algorithms to analyze traffic patterns and promptly intercept abnormal connection requests.
2. Distributed Architecture: Distribute traffic across globally dispersed data centers to reduce the load on any single server. During an attack, traffic can be spread across multiple locations, effectively reducing pressure on individual resources.
3. Automated Protection: Automatically activate protective measures upon detecting potential attacks, such as blocking suspicious IP addresses and rate-limiting connection requests. This automation improves response speed and reduces the time required for manual intervention.
4. Real-Time Monitoring and Reporting: Provide real-time monitoring dashboards that enable organizations to continuously view website traffic and security events, helping them stay informed about attacks and make timely adjustments.

Appendix

9.1 About the Report

The ESG Report covers material issues of concern to stakeholders as well as the results of VisEra's economic, environmental, social, and governance actions. It was published on the Company's ESG website before the end of Auguet 2025.

Reporting Period	The information disclosure period is from January 1 to December 31, 2024. To provide a complete disclosure of sustainability information, any information beyond the current fiscal year will be separately noted in this report.
Frequency of the Report	Published Date: August, 2025. The Next Published Date: August, 2026.
Scope of the Report	• The scope for environmental data only waste statistics includes the Hsinchu, Longtan, and Zhongli plants, while energy, greenhouse gas emissions, water resources, and air pollution statistics only cover the Hsinchu and Longtan plants. Financial, employee, and public welfare data encompass the Hsinchu, Longtan, and Zhongli plants. • Longtan Plant was inaugurated in June 2022. To ensure the integrity of the data based on the time mass production officially began, the data shall be included in 2023 report. • Scope of the sustainability report is consistent with that of the financial report.
Compilation Principles	GRI Standards 2021, SASB Standards 2023.12, and Operational Procedures for Listed Companies in Compiling and Reporting ESG Reports.
Information Revised	• Chapter 5.1.2 Greenhouse Gas Management: The data for Scope 1 and Scope 2 greenhouse gas emissions were originally presented based on verification results following the Environmental Protection Administration's Guidelines for Greenhouse Gas Emissions Inventory. To ensure consistency in the calculation basis for Scopes 1, 2, and 3, the methodology has been changed to ISO 14064-1:2018. Accordingly, data from 2020 to 2023 have been recalculated. • Chapter 6.4.1 Build a Human-Centric Safe Workplace: As the "Environmental" category does not fall under the scope of occupational safety and health, historical occupational safety and health incident statistics have been revised to exclude the "Environmental" category. Related data and charts have been updated accordingly.
Information Reliability	• Internal audit: The information and data in this report were collected and compiled by employees of each department, reviewed by heads of the units, and submitted to the report work team for confirmation. We also appointed an external consulting team to provide recommendations for improvements. After all the data and information are prepared, they are reviewed by the heads of the units at each level. The results are reviewed by the chair of the ESG Committee to ensure that the annual report covers all significant ESG topics. The company has also formulated the "Procedure for Preparation and Verification of Sustainability Reports," which is incorporated into the internal control system review report. Finally, it is disclosed after being submitted for approval by the Board of Directors. • External verification: The financial data in this report are based on the annual financial report certified by Deloitte Taiwan and are expressed in NTD. Non-financial information includes information for the Environmental Management System (ISO 14001), Energy Management System (ISO 50001), Quality Management System (ISO 9001), Hazardous Substance Management System (QC 080000), Occupational Safety and Health Management System (ISO 45001), Information Security Management System (ISO 27001), Greenhouse Gas Emission Inventory (ISO 14064-1), Product Life Cycle Assessment (ISO 14040), Carbon Footprint (ISO 14067), and Water Footprint (ISO 14046). All data have been verified by impartial third parties. This report has been verified by a third-party independent organization, BSI, in accordance with the AA1000AS v3 at Type 1 moderate level assurance. It confirms compliance with the GRI Standards 2021 requirements and includes an assurance statement, which can be referenced in the appendix.
Feedback	• Responsible unit: ESG Committee • ESG website: https://esg.viseratech.com/en/ • Email: ESG@viseratech.com • Telephone: +886-3-666-8788 • Address: No. 12, Dusing 1st Rd., East Dist., Hsinchu City, 30078, Taiwan (R.O.C.)

9.2 ESG Performance

Role in Sustainability	Primary Indicator	2020	2021	2022	2023	2024
Corporate Governance	Ranking interval for corporate governance evaluation	-	-	-	Top 6%~20%	Top 6%~20%
Information Security	Actual expenditure on information security (NT$ thousand)	12,861	23,360	21,578	28,276	40,082
	The number of participants in social engineering exercises	-	-	1,087	2,184	2,405
	The completion rate of information security training (%)	100%	100%	100%	100%	100%
	The total number of disaster recovery drills and ransomware response drills	2	3	3	5	5
Product Innovation	R&D expenses (NT$ thousand)	366,794	542,020	671,886	726,535	933,673
Responsible Procurement	Percentage of local procurement of raw materials (%)	60%	70%	67%	69%	62%
	Percentage of local procurement of parts (%)	74%	69%	72%	64%	57%

Role in Sustainability	Primary Indicator	2020	2021	2022	2023	2024
Green Production	Greenhouse gas emissions (metric tons of CO_2e) (including Scope 1 and Scope 2, market-based method)	56,628	43,339	28,237	41,534	35,988
	Scope 1 (metric tons of CO_2e)	7,698	7,282	5,208	4,399	5,235
	Scope 2 (metric tons of CO_2e)	48,930	36,057	23,029	37,135	30,753
	Scope 3 (metric tons of CO_2e)	19,025	21,968	18,448	23,412	32,350
	Total energy consumption (MWh)	67,992	85,032	82,993	102,366	113,324
	Electricity from non-renewable energy (MWh)	59,230	72,293	45,705	75,020	62,253
	Electricity from renewable energy (MWh)	0	2,999	26,157	13,903	36,643
	Natural gas (MWh)	8,463	9,397	10,725	13,199	14,158
	Diesel (MWh)	300	343	407	244	270
	Water withdrawal (megaliters)	190.490	226.840	277.221	301.380	363.929
	Water recycled (megaliters)	328.154	332.478	467.549	748.050	752.825
	Process water recycling rate (%) – Hsinchu Plant	88	88	88	91	90
	Process water recycling rate (%) – Longtan Plant	-	-	-	85	86
	Wastewater discharge (megaliters)	120.148	145.005	141.298	184.460	213.455
	Total industrial waste quantity (metric tons)	1,463	2,054	2,348	1,995	2,644
	General industrial waste (metric tons)	370	781	930	741	826
	Hazardous industrial waste (metric tons)	1,093	1,273	1,418	1,254	1,818
	Waste recycling rate (including alternative energy) (%)	55.09	55.55	92.93	93.18	93.76

Role in Sustainability	Primary Indicator	2020	2021	2022	2023	2024
Employee Relations	Internal employee substitution rate (%)	86.0	61.7	66.7	67.4	88.2
	Manager internal promotion rate (%)	68.1	67.4	78.4	82.1	78.9
	Average training hours per employee	24.6	21.0	21.0	24.4	30.1
	Safety performance indicators (SPI) (Note 1)	🟢	🔵	🔵	🔵	🔵
	Number of material occupational safety and health accidents	0	0	0	0	0
	Number of severe occupational safety and health accidents	0	0	0	0	0
	Number of recordable occupational safety and health accidents	2	0	0	0	0
	Number of accidents	2	0	0	2	0
	Number of anomalies	15	11	8	10	8
	Number of near misses	64	24	5	27	22
	Number of cases processed by onsite physicians	248	610	411	897	741
	Number of individuals processed by psychological counsultant services	21	15	21	19	18
Corporate Citizenship	Number of participants	106	173	190	288	288
	Total participation hours	176	243	260	270	378

Note 1: Safety Performance Indicators (SPI): Blue 🔵 (excellent) - SPI ≧ 95, Green 🟢 (good) - 85 ≦ SPI<95, Yellow 🟡 (warning) - 70 ≦ SPI<85, Red 🔴 (warning) - SPI<70.

9.3 GRI Standards Index

Usage Statement	VisEra has followed the GRI Standards for the reporting period from January 1, 2024 to December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021.
Applicable GRI Sector Standards	None.

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 2: General Disclosures 2021					
Organizational and reporting practices	2-1	Organizational details	1.1 Company Profile	03	
	2-2	Entities included in the organization's sustainability reporting	9.1 About the Report	108	
	2-3	Reporting period, frequency and contact point	9.1 About the Report	108	
	2-4	Restatements of information	9.1 About the Report	108	
	2-5	External assurance	9.1 About the Report 9.7 Independent Third-Party Assurance Opinion Statement	108 124	
Activities and workers	2-6	Activities, value chain and other business relationships	1.1 Company Profile 4.1.1 Sustainable Supply Chain Management	03 28	
	2-7	Employees	6.1.1 Employee Distribution	59	
	2-8	Workers who are not employees	6.1.1 Employee Distribution	59	
Governance	2-9	Governance structure and composition	8.1.1 Structure and Operations of the Board of Directors 8.1.2 Diversity of the Board of Directors	93 94	
	2-10	Nomination and selection of the highest governance body	8.1.1 Structure and Operations of the Board of Directors 8.1.2 Diversity of the Board of Directors	93 94	
	2-11	Chair of the highest governance body	8.1.1 Structure and Operations of the Board of Directors	93	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 ESG Management Framework 2.2.2 Stakeholder Communication	09 14	
	2-13	Delegation of responsibility for managing impacts	2.1 ESG Management Framework	09	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Governance	2-14	Role of the highest governance body in sustainability reporting	2.1 ESG Management Framework 9.1 About the Report	09 108	
	2-15	Conflicts of interest	8.1.4 Conflicts of Interest	94	
	2-16	Communication of critical concerns	8.5.2 Risk Management Organization and Operations	102	
	2-17	Collective knowledge of the highest governance body	8.1.3 Board Performance and Performance Evaluation	94	
	2-18	Evaluation of the performance of the highest governance body	8.1.3 Board Performance and Performance Evaluation	94	
	2-19	Remuneration policies	8.1.5 Remuneration Policy for Directors and Managers	95	
	2-20	Process to determine remuneration	8.1.1 Structure and Operations of the Board of Directors 8.1.5 Remuneration Policy for Directors and Managers	93 95	
	2-21	Annual total compensation ratio	6.1.3 Talent Retention	62	
Strategy, policies, and practices	2-22	Statement on sustainable development strategy	Message from the Chairman	01	
	2-23	Policy commitments	4.1.1 Sustainable Supply Chain Management 6.3 Human Rights 8.2 Professional Ethics	28 69 96	
	2-24	Embedding policy commitments	4.1.1 Sustainable Supply Chain Management 6.3 Human Rights 8.2 Professional Ethics	28 69 96	
	2-25	Processes to remediate negative impacts	6.3 Human Rights 8.2 Professional Ethics 8.5.2 Risk Management Organization and Operations	69 96 102	
	2-26	Mechanisms for seeking advice and raising concerns	6.3 Human Rights 8.2 Professional Ethics	69 96	
	2-27	Compliance with laws and regulations	8.2 Professional Ethics	96	
	2-28	Membership associations	1.2 Participation in External Initiatives, Organizations, and Associations	05	
Stakeholder engagement	2-29	Approach to stakeholder engagement	2.2 Materiality Analysis and Stakeholder Communication	10	
	2-30	Collective bargaining agreements	6.1.4 Labor-management communication 6.3 Human Rights	65 69	VisEra has not signed collective bargaining agreements. However, we organize regular human rights training and quarterly labor-management meetings to report the business overview, annual activities, and benefits to all employees. We respect all employee organizations, the unions of their choice, and right to collective bargaining and participation in peaceful protests.

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 3: Material Topics 2021					
Material Topics	3-1	Process to determine material topics	2.2 Materiality Analysis and Stakeholder Communication	10	
	3-2	List of material topics	2.2 Materiality Analysis and Stakeholder Communication	10	
Material Topics					
Material Topic: Financial Performance					
GRI 3: Material Topics 2021	3-3	Material Topics Management	8.3 Financial Performance	98	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	8.3.1 Financial Performance	98	
	201-3	Defined benefit plan obligations and other retirement plans	6.1.3 Talent Retention	62	
Material Topic: Geopolitics					
GRI 3: Material Topics 2021	3-3	Material Topic Management	8.5 Risk Management 8.5.4 Geopolitics	101 103	
VisEra's customized major topic	Geopolitics-1	Geopolitics-1: Percentage of customers from a single country	8.5 Risk Management 8.5.4 Geopolitics	101 103	
Material Topic: Innvovation Management					
GRI 3: Material Topics 2021	3-3	Material Topic Management	3.1 Innvovation Management	18	
VisEra's customized major topic	Innvovation-1	Innvovation-1: The number of trade secrets & patents	3.1 Innvovation Management	18	
Material Topic: Product Quality					
GRI 3: Material Topics 2021	3-3	Material Topic Management	3.2.3 Hazardous Substance Management	23	
VisEra's customized major topic	Product Quality-1	PFHxA replacement materials	3.2.3 Hazardous Substance Management	23	
Material Topic: Information Security					
GRI 3: Material Topics 2021	3-3	Material Topic Management	8.6 Information Security	105	
VisEra's customized major topic	Information Security -1	Information security incidents each year	8.6 Information Security	105	
	Information Security -1	Employee cybersecurity training completion rate	8.6 Information Security	105	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Material Topic: Enterprise Risk & Business Continuity Management					
GRI 3: Material Topics 2021	3-3	Material Topic Management	8.5 Risk Management	101	
VisEra's customized major topic	Risk & Operation -1	Days of interruption in production due to climate factors, disasters, or labor shortages	8.5 Risk Management	101	
Material Topic: Talent Attraction and Retention					
GRI 3: Material Topics 2021	3-3	Material Topic Management	6.1 Talent attraction and retention	59	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.1.3 Talent Retention	62	
	202-2	Proportion of senior management hired from the local community	6.1.1 Employee Distribution	59	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	6.1.2 Talent Recruitment	60	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.1.3 Talent Retention	62	
	401-3	Parental leave	6.1.3 Talent Retention	62	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	6.1.1 Employee Distribution 8.1.2 Diversity of the Board of Directors	59 94	
	405-2	Ratio of basic salary and remuneration of women to men	6.1.3 Talent Retention	62	
Material Topic: Occupational Safety and Health					
GRI 3: Material Topics 2021	3-3	Material Topic Management	6.4 Occupational Safety and Health	71	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	6.4.1 Build a Human-Centric Safe Workplace	71	
	403-2	Hazard identification, risk assessment, and incident investigation	6.4.1 Build a Human-Centric Safe Workplace	71	
	403-3	Occupational health services	6.4.2 Creating a Comfortable Workplace that Fosters Employees' Physical and Mental Well-being	80	
	403-4	Worker participation, consultation, and communication on occupational health and safety	6.4.1 Build a Human-Centric Safe Workplace	71	
	403-5	Worker training on occupational health and safety	6.4.1 Build a Human-Centric Safe Workplace	71	
	403-6	Promotion of worker health	6.4.2 Creating a Comfortable Workplace that Fosters Employees' Physical and Mental Well-being	80	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 403: Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.4.3 Work with Contractor Partners to Create an Inclusive Workplace	82	
	403-8	Workers covered by an occupational health and safety management system	6.4.1 Build a Human-Centric Safe Workplace	71	
	403-9	Work-related injuries	6.4.1 Build a Human-Centric Safe Workplace	71	
	403-10	Work-related ill health	6.4.1 Build a Human-Centric Safe Workplace	71	
Material Topic: Talent Development					
GRI 3: Material Topics 2021	3-3	Material Topic Management	6.2 Talent Development	67	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	6.2 Talent Development	67	
	404-2	Programs for upgrading employee skills and transition assistance programs	6.2.2 Competency Development	68	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.1.3 Talent Retention	62	
Material Topic: Sustainable Supply Chain					
GRI 3: Material Topics 2021	3-3	Material Topic Management	4.1 Sustainable Supply Chain	28	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.1.2 Local Procurement and Green Procurement	32	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.1 Sustainable Supply Chain	28	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain	28	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.1 Sustainable Supply Chain	28	
	414-2	Negative social impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain	28	
Material Topic: Energy Management					
GRI 3: Material Topics 2021	3-3	Material Topic Management	5.2 Energy Management	41	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5.2.2 Energy Structure	41	
	302-3	Energy intensity	5.2.2 Energy Structure	41	
	302-4	Reduction of energy consumption	5.2.3 Improve Energy Efficiency	42	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Material Topic: Climate and Greenhouse Gas					
GRI 3: Material Topics 2021	3-3	Material Topic Management	5.1 Climate and Greenhouse Gas	35	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	5.1.1 Climate Strategy	35	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.1.2 Greenhouse Gas Management	37	
	305-2	Energy indirect (Scope 2) GHG emissions	5.1.2 Greenhouse Gas Management	37	
	305-3	Other indirect (Scope 3) GHG emissions	5.1.2 Greenhouse Gas Management	37	
	305-4	GHG emissions intensity	5.1.2 Greenhouse Gas Management	37	
	305-5	Reduction of GHG emissions	5.1.2 Greenhouse Gas Management	37	
	305-6	Emissions of ozone-depleting substances (ODS)	5.1.3 Product Environmental Impact Assessment	39	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.5 Air Pollution Prevention	55	
Material Topic: Waste Management					
GRI 3: Material Topics 2021	3-3	Material Topic Management	5.4 Waste Management	48	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	5.4.1 Waste Production and Recycling	48	
	306-2	Management of significant waste-related impacts	5.4.1 Waste Production and Recycling 5.4.3 Waste Disposal Contractor Management	48 54	
	306-3	Waste generated	5.4.1 Waste Production and Recycling	48	
	306-4	Waste diverted from disposal	5.4.2 Circular Economy	51	
	306-5	Waste directed to disposal	5.4.1 Waste Production and Recycling	48	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Voluntary Disclosure Chapter					
Anti-corruption					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	8.2 Professional Ethics	96	
	205-2	Communication and training about anti-corruption policies and procedures	8.2 Professional Ethics	96	
	205-3	Confirmed incidents of corruption and actions taken	8.2 Professional Ethics	96	
Anti-competitive Behavior					
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	8.2 Professional Ethics	96	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	8.4 Tax Governance	99	
	207-2	Tax governance, control, and risk management	8.4 Tax Governance	99	
Water and Effluents					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	5.3.1 Water Resource Risk Management	44	
	303-2	Management of water discharge-related impacts	5.3.1 Water Resource Risk Management	44	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	5.3.2 Water Resource Withdrawal	45	
	303-4	Water discharge	5.3.1 Water Resource Risk Management 5.3.4 Effluent Management	44 46	
	303-5	Water consumption	5.3.1 Water Resource Risk Management	44	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1.1 Sustainable Supply Chain Management 6.3 Human Rights 8.2 Professional Ethics	28 69 96	
Labor/Management Relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	6.1.4 Labor Management Communication	65	
Customer Privacy					
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3 Customer Service and Management	24	

9.4 SASB Standards Index

VisEra is categorized to Semiconductor Industry according to SICS®. This report adheres to the December 2023 version of the SASB Semiconductor Industry Standards.

Topic	Code	Metric	Category	Unit of Measure	Report Content Description
Greenhouse Gas Emissions	TC-SC-110a.1	1 Gross global Scope 1 emissions	Quantitative	Metric tons (t) of CO_2e	5,235 metric tons(t) of CO_2e
		2 Amount of total emissions from perfluorinated compounds			0 metric tons(t) of CO_2e
	TC-SC-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	Discussion and Analysis	n/a	Please refer to " Climate Strategy and Greenhouse Gas / Greenhouse Gas Management" for details.
Energy Management in Manufacuring	TC-SC-130a.1	1 Total energy consumed	Quantitative	Gigajpules (GJ) Percentage (%)	407,967.1 GJ
		2 Percentage grid electricity			54.9%
		3 Percentage renewable			37.1%
Water Management	TC-SC-140a.1	1 Total water withdrawn	Quantitative	Thousand cubic metres (1000 m^3) Percentage (%)	363.929 (1000 m^3)
		2 Total water consumed			150.743 (1000 m^3)
		3 Percentage of each in regions with High or Extremely High Baseline Water Stress			According to the Water Risk Filter developed by the World Resources Institute (WRI), VisEra plants are not located in areas with high water stress.
Waste Management	TC-SC-150a.1	Amount of hazardous waste from manufacturing and percentage recycled	Quantitative	Metric tons (t) Percentage (%)	Hazardous waste from manufacturing 1,818t Percentage recycled 98.2%

Topic	Code	Metric	Category	Unit of Measure	Report Content Description
Workforce Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	n/a	Please refer to "Occupational Safety and Health / Build a Human-Centric Safe Workplace" for details.
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	Presentation currency	There were no such litigation or monetary losses. Please refer to "Occupational Safety and Health" for details.
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	1 Percentage of foreign employees	Quantitative	Percentage (%)	16.7%
		2 Percentage of overseas employees			The operational locations are solely in Taiwan, with no overseas branches or plants.
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	0%
	TC-SC-410a.2	Processor energy efficiency at a system-level for: 1 servers, 2 desktops and 3 laptops		n/a	VisEra is not a producer of final products and the corresponding contents are not applicable.
Materials Sourcing	C-SC-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	Please refer to "Sustainable Supply Chain Management"for details.
Intellectual Property Protection & Competitive Behaviour	TC-SC-520a.1	The amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Presentation currency	In 2024, there were no violations of relevant regulations, and the total loss incurred was NT$0.

Activity Metric					
-	TC-SC-000.A	Total production	Quantitative	8" wafer equivalent (Eqv. 8")	Image Sensors 1,740,000 (8" wafer equivalent) Micro-Optical Components 207,000 (8" wafer equivalent)
	TC-SC-000.B	Percentage of production from owned facilities	Quantitative	Percentage (%)	Self-production rate 99.9%

9.5 Sustainability Disclosure Indicators for the Semiconductor Industry

No.	Metric	Category	Annual Disclosure Status	Unit of Measure	Remarks
1	Total energy consumption, percentage of purchased electricity, and percentage of renewable energy	Quantitative	Total energy consumption: 407,967.1 GJ Percentage of purchased electricity 87.3% Percentage of renewable energy 37.1%	Gigajpules (GJ) Percentage (%)	
2	Total water withdrawn and total water consumed	Quantitative	Total water withdrawn 363.929 (1,000 m^3) Total water consumed 150.743 (1,000 m^3)	Thousand cubic metres (1,000 m^3)	
3	Amount of hazardous waste from manufacturing and percentage recycled	Quantitative	Hazardous waste from manufacturing 1,818t Percentage recycled 98.2%	Metric tons (t), Percentage (%)	
4	Description of occupational accident categories, number of occurrences, and rates	Quantitative	In 2024, no occupational accidents occurred.	Quantity, Percentage (%)	
5	Disclosure of product lifecycle management, including the weight of scrapped products and electronic waste, as well as the percentage of recycling.(Note 1)	Quantitative	The weight of scrapped products and electronic waste 8 t Percentage of recycling 100%	Metric tons (t), Percentage (%)	
6	Description of risk management related to the use of key materials.	Qualitative	Please refer to "Sustainable Supply Chain Management"for details.	None	
7	Total monetary losses incurred due to legal lawsuits related to antitrust regulations.	Quantitative	In 2024, there were no violations of relevant regulations, and the total loss incurred was NT$0.	Reporting currency	
8	Output of main products by product category	Quantitative	Main product output 19,059,050 8" wafer equivalent - layers	8" wafer equivalent - layers	

Note 1: Including the sale of scrap materials or other recycling processes, relevant explanations should be provided.

9.6 Task Force on Climate Related Financial Disclosures（TCFD）

Climate-related information of Listed and OTC companies

Risks and opportunities posed by climate change to and relevant countermeasures taken by the Company

Item	Responses by the Company
1 Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	Please refer to Climate Strategy "Climate-Related Strategy Management Framework – Governance" for details.
2 Describe how the climate risks and opportunities identified will affect the Company's (short-term, medium-term and long-term) business, strategy, and finance.	Please refer to Climate Strategy "Climate-Related Strategy Management Framework – Strategy"and "Climate-Related Risks and Opportunities and Corresponding Strategies" for details.
3 Describe the impacts of extreme climate events and transition actions on finance.	Please refer to Climate Strategy "Climate-Related Risks and Opportunities and Corresponding Strategies"for details.
4 Describe how the climate risk identification, assessment. and management process is integrated into the overall risk management system.	Please refer to Climate Strategy "Climate-Related Strategy Management Framework – Risk Management" for details.
5 If scenario analysis is conducted to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, and analysis factors used, and main financial impacts.	Please refer to Climate Strategy "Climate-Related Risks and Opportunities and Corresponding Strategies"for details.
6 If there is a transition plan to manage climate-related risks, describe the content of the plan and the indicators and targets used to identify and manage physical and transition risks.	Please refer to Climate Strategy "Climate-Related Risks and Opportunities and Corresponding Strategies"for details.
7 If internal carbon pricing is adopted as a planning tool, describe the basis for setting prices.	The Company has not yet implemented an internal carbon pricing mechanism.
8 If climate-related targets are set, describe the activities covered, the scope of greenhouse gas emissions, the period planned, and the annual progress achieved, if carbon offsets or renewable energy certificates (RECs) are adopted to achieve relevant targets, describe the source and quantity of the carbon credits offset or the number of RECs purchased.	Please refer to the following table for details of climate-related targets: "1-2 Greenhouse gas reduction targets, strategies, and specific action plans".
9 Greenhouse gas inventory and assurance status and reduction targets, strategies, and specific action plans (fill in 1-1 and 1-2 additionally).	For details, please see the tables "1-1 Greenhouse gas inventory information" and "1-2 Greenhouse gas reduction targets, strategies, and specific action plans".

1-1 Greenhouse gas inventory information

Describe the greenhouse gas emissions (metric tons of CO_2e), intensity (metric tons of CO_2e/millions of NTD), scope of data covered, and assurance in the most recent two years.

Category	2023		2024		Assurance Institutions	Description of Assurance
Scope 1 VisEra	Total emissions (metric tons of CO_2e) 4,399	Density (metric tons of CO_2e/millions of NTD) 0.6078	Total emissions (metric tons of CO_2e) 5,235	Density (metric tons of CO_2e/millions of NTD) 0.5234	DNV Business Assurance Co., Ltd. (DNV)	Standards on Assurance Engagements: ISO 14064 Assurance opinion: Scopes 1 and 2 are at the reasonable assurance level, and Scope 3 is at the limited assurance level.
Scope 2 VisEra	Total emissions (metric tons of CO_2e) 37,135	Density (metric tons of CO_2e/millions of NTD) 5.1313	Total emissions (metric tons of CO_2e) 30,753	Density (metric tons of CO_2e/millions of NTD) 3.0747		
Scope 3 VisEra	Total emissions (metric tons of CO_2e) 23,412	Density (metric tons of CO_2e/millions of NTD) 3.2350	Total emissions (metric tons of CO_2e) 32,350	Density (metric tons of CO_2e/millions of NTD) 3.2344		

Note: In 2023, the Company's revenue was NT$7.237 billion, and in 2024, the Company's revenue was NT$10.002 billion.

1-2 Greenhouse gas reduction targets, strategies, and specific action plans

Describe the greenhouse gas reduction baseline year and the data thereof, reduction targets, strategies, specific action plans, and the achievement of the reduction targets.

Reduction Target	Strategic Action Plan	Achievement of Target
Local Scrubber (LSC) Exhaust Gas Reduction Efficiency： • 2025 Target: LSC exhaust gas reduction efficiency >90%. • 2027 Target: LSC exhaust gas reduction efficiency >95%. • 2030 Target: LSC exhaust gas reduction efficiency >98%.	Maximize exhaust gas reduction to minimize Scope 1 greenhouse gas emissions.	This target is newly established starting from 2025, achievement data is not yet available.
Renewable Energy Procurement Target, ongoing commitment to the use and purchase of renewable energy to achieve net-zero emissions： • 2025 Target: Renewable energy usage rate 26%. • 2030 Target: Renewable energy usage rate 40%. • 2050 Target: Renewable energy usage rate 100%.	Closely monitor and actively participate in climate actions such as the RE100 global renewable energy initiative, and continue efforts in renewable energy use and procurement.	The renewable energy usage rate in 2024 was 37.1%, achieving the target (>24%).

9.7 Independent Third-Party Assurance Opinion Statement

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INDEPENDENT ASSURANCE OPINION STATEMENT

VisEra Technologies Company Ltd. 2024 Sustainability Report

The British Standards Institution is independent to VisEra Technologies Company Ltd. (hereafter referred to as VisEra in this statement) and has no financial interest in the operation of VisEra other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of VisEra only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by VisEra. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to VisEra only.

Scope

The scope of engagement agreed upon with VisEra includes the followings:

1. The assurance scope is consistent with the description of VisEra Technologies Company Ltd. 2024 Sustainability Report.
2. The evaluation of the nature and extent of the VisEra's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the VisEra Technologies Company Ltd. 2024 Sustainability Report provides a fair view of the VisEra sustainability programmes and performances during 2024. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the VisEra and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate VisEra's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that VisEra's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to VisEra's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 28 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that VisEra has sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the VisEra's inclusivity issues.

Materiality

VisEra publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of VisEra and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the VisEra's management and performance. In our professional opinion the report covers the VisEra's material issues.

Responsiveness

VisEra has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for VisEra is developed and provides the opportunity to further enhance VisEra's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the VisEra's responsiveness issues.

Impact

VisEra has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. VisEra has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the VisEra's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

VisEra provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the VisEra's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the VisEra's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Peter Pu, Managing Director BSI Taiwan

AA1000 Licensed Report 000-4/V3-08W3A

...making excellence a habit.™

Statement No: SRA-TW-822798
2025-06-23

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