

# 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.

- 6.1 Talent Recruitment and Retention
- 6.2 Talent Development
- 6.3 Human Rights
- 6.4 Occupational Safety and Health

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 <b>88%</b> Target Fill rate $\geq 65\%$	Fill rate $\geq 65\%$	Fill rate $\geq 65\%$	Fill rate $\geq 65\%$
 Rate of Manager Promoted From the Existing Employee	↑ Promotion rate <b>79%</b> Target Promotion rate $\geq 70\%$	Promotion rate $\geq 70\%$	Promotion rate $\geq 70\%$	Promotion rate $\geq 70\%$
 Key Talent Retention Rate	↑ Retention rate <b>94%</b> Target Retention rate $\geq 80\%$	Retention rate $\geq 80\%$	Retention rate $\geq 80\%$	Retention rate $\geq 85\%$
 High-Performance Talent Retention Rate	↑ Retention rate <b>97%</b> Target Retention rate $\geq 72\%$	Retention rate $\geq 72\%$	Retention rate $\geq 75\%$	Retention rate $\geq 85\%$
 Return to Work From Suspension Without Pay	↑ Return to work rate <b>76.9%</b> Target Retention rate $\geq 50\%$	Retentionto work rate $\geq 50\%$	Retention to work rate $\geq 60\%$	Retention to work rate $\geq 70\%$

↑ Exceeded ✓ Achieved — Missed Target



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.

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.

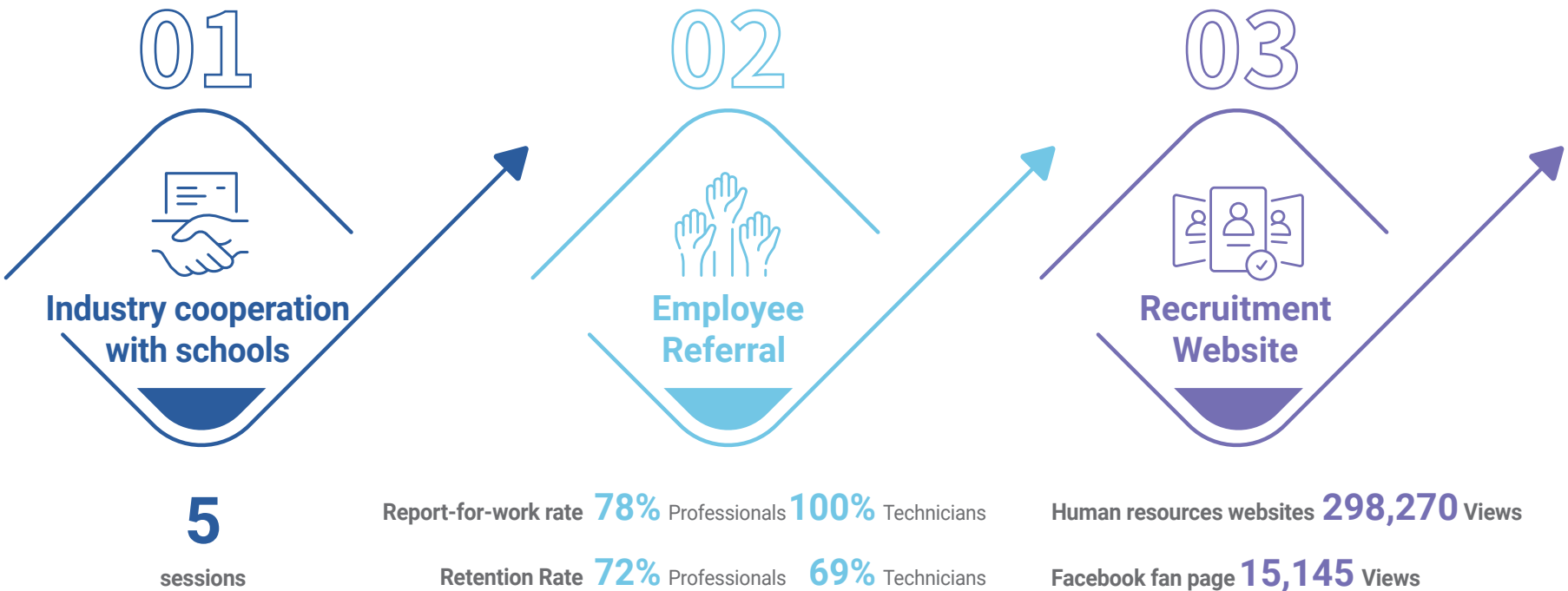
Item	Group	Male		Female		Group Subtotal	
		Number of People	Ratio of the Group (%)	Number of People	Ratio of the Group (%)	Number of People (Note 2)	Ratio of the Group (Note 5)
Job Function (Note 3)	Manager	138	78.9%	37	21.1%	175	11.4%
	Professional personnel	573	76.3%	178	23.7%	751	48.9%
	Technical 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%



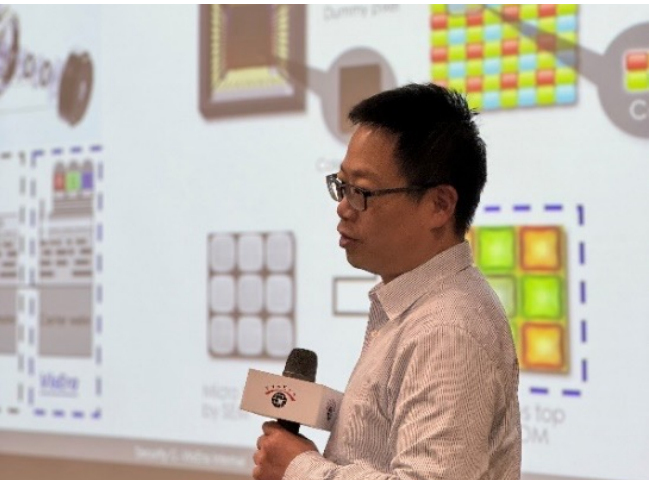
6.1.2 Talent Recruitment

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.




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%

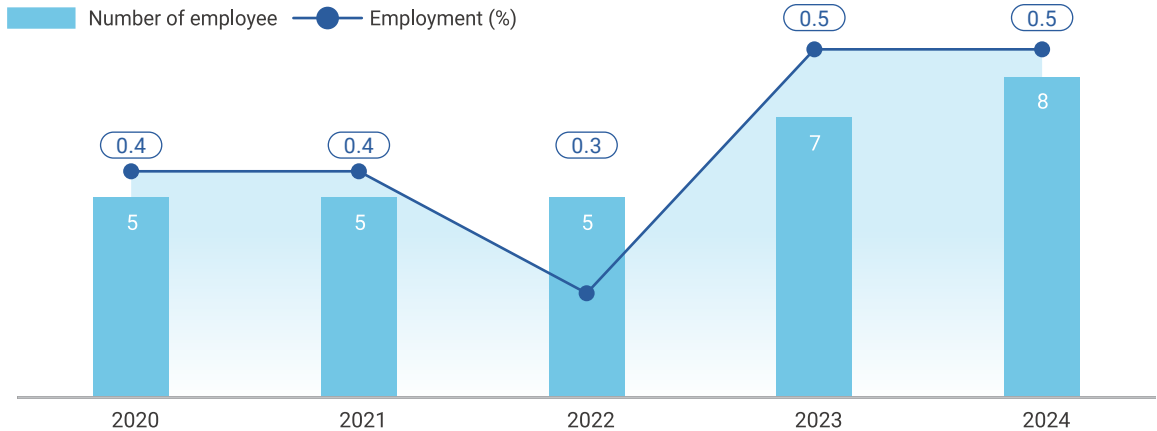
Note 1: Interns are not included.

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



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.

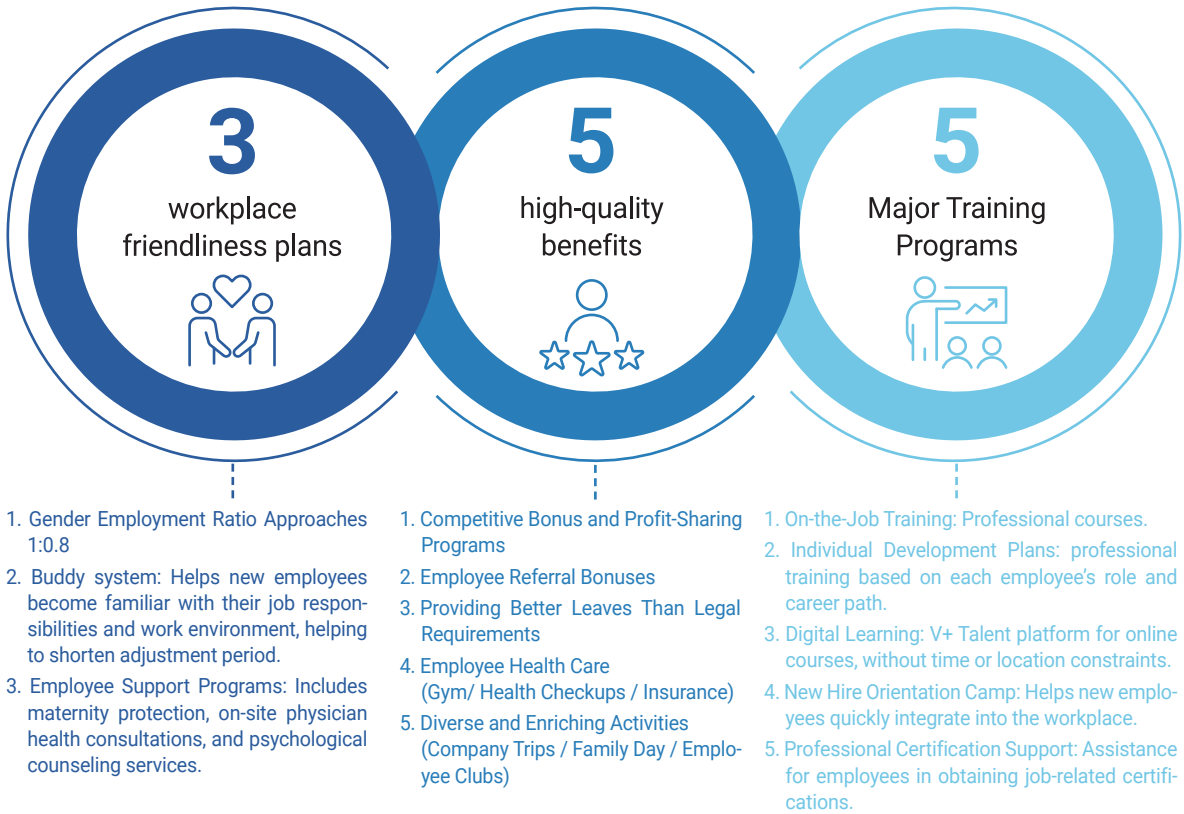
Note 3: Percentage of Total Employees = Subtotal Number of Group/ Total Number of Employees.

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

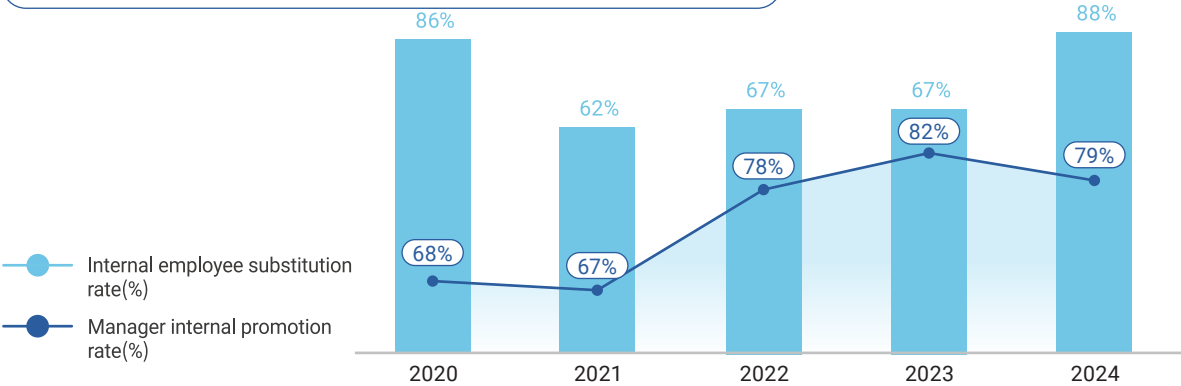
Talent is a vital partner to VisEra Technologies. Through five high-quality benefits, five training programs, and three workplace friendliness plans, we are committed to attracting and retaining top talent, driving the sustainable development of the company.



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.

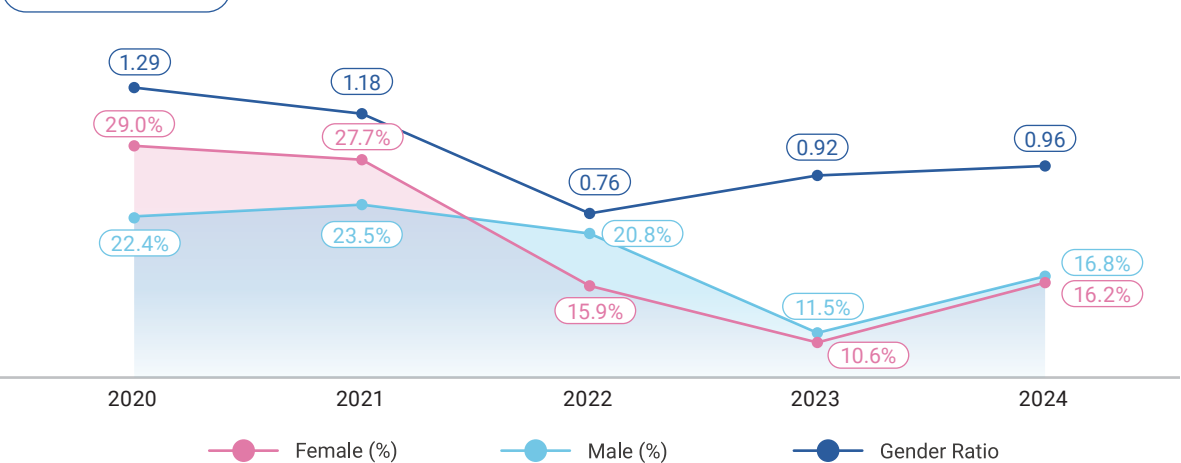
Internal employee substitution rate and manager replacement rate



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.

Flexible Work Schedules

To promote work-life balance, VisEra implemented a flexible work schedule program starting in September 2022. Employees are allowed to adjust their work shifts based on personal and professional needs. As of the end of 2024, approximately 12% of regular day-shift employees had applied for flexible scheduling.

01



Employee Stock Ownership Trust (ESOT)

In 2023, VisEra implemented the Employee Stock Ownership Trust (ESOT) program. By the end of 2024, the participation rate reached 63%, and projections for 2025 indicate that the participation rate will over 70%. The program has received positive feedback and high engagement from employees.

02



Volunteer Leave and  
Volunteer Leave Compensation

VisEra aims to be a responsible corporate citizen and is dedicated to social responsibility, focusing on four main pillars - education, environmental conservation, charity and culture development. Along with volunteer services, the company has long-term collaborations with local governments, schools, and non-profit organizations to create greater social impact and value. To achieve shared goals with society, VisEra will offer paid volunteer leave and volunteer leave compensation starting from the fourth quarter of 2024, and the initiative has received enthusiastic participation from employees.

03



Work-Life  
Balance

Employee Sharing Sessions

The Employee Sharing Sessions serve as a platform to show employees' diverse interests and expertise, revealing aspects of their personalities beyond their work roles. These sessions enhance internal communication and interaction, encouraging employees to draw inspiration and creativity from different fields.

04



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

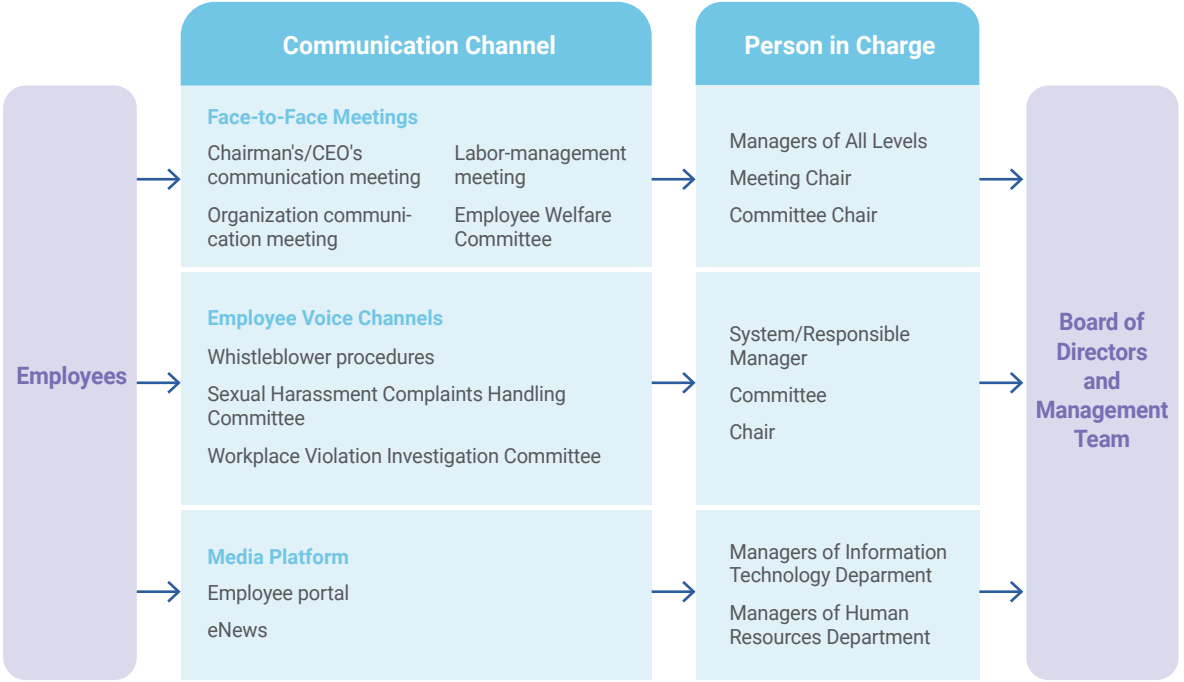
VisEra has established a Supervisory Committee of Business Entities' Labor Retirement Reserve in accordance with the law. For employees who are subject to the old labor pension system, the company makes fixed contributions to the Labor Retirement Fund in a designated legal account, ensuring full compliance 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



Completion rate of individual development plan (IDP)



Completion rate of management demand courses for frontline supervisors



Implementation rate of cross-department professional training courses



Employees' annual training hours



OJT completion rate of new positions after indirect personnel transfer

### Results in 2024

✓ Completion rate **100%**  
Target Completion rate **100%**

✗ Completion rate **74%**  
Target Completion rate **80%**

↑ Execution rate **100%**  
Target Execution rate **90%**

↑ Up to **30.1** hours  
Target Up to **25** hours

✓ Completion rate **100%**  
Target Completion rate **100%**

### 2025 Target

Completion rate **100%**

Completion rate **80%**

Execution rate **90%**

Up to **28** hours

Completion rate **100%**

### 2027 Target

Completion rate **100%**

Completion rate **85%**

Execution rate **95%**

Up to **33** hours

Completion rate **100%**

### 2030 Target

Completion rate **100%**

Completion rate **90%**

Execution rate **95%**

Up to **45** hours

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.

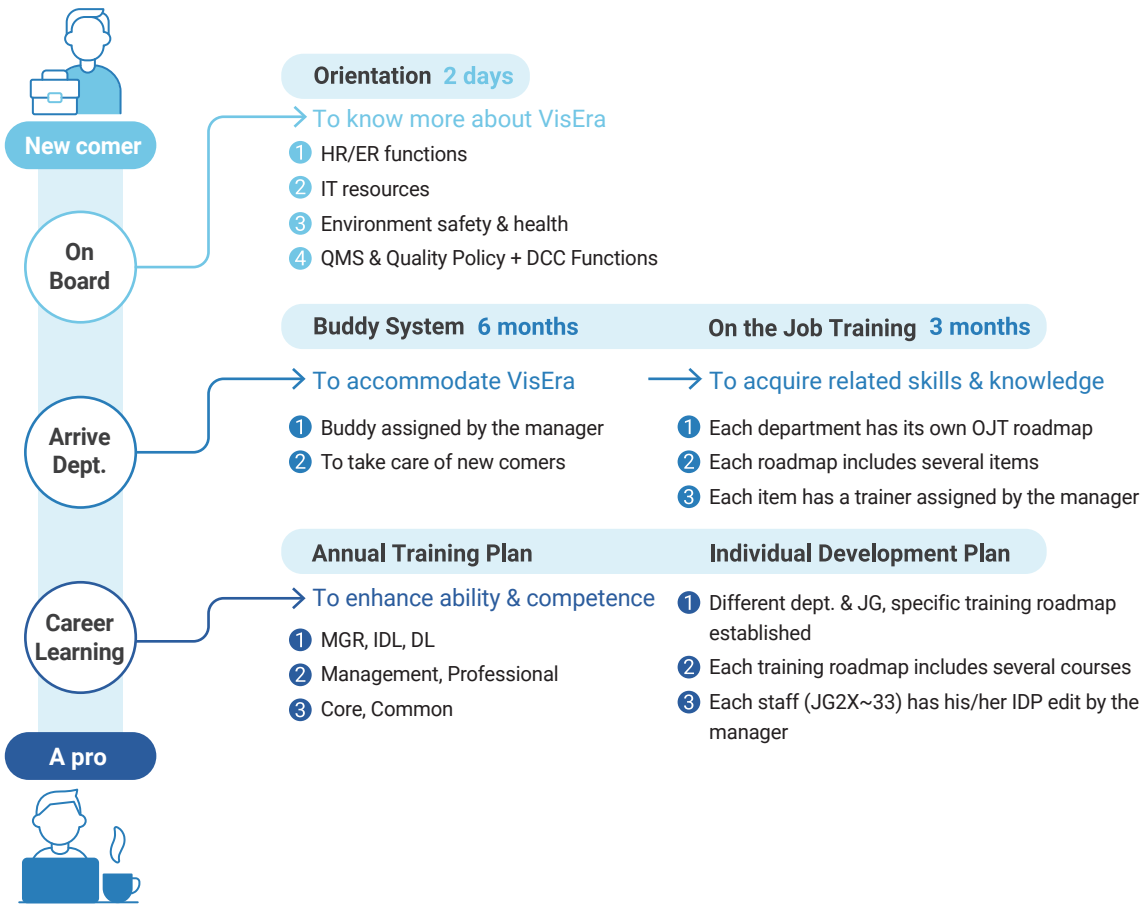
Communication Channels: Human Resources Department [ESG@viseratech.com](mailto:ESG@viseratech.com)

6.2 Talent Development

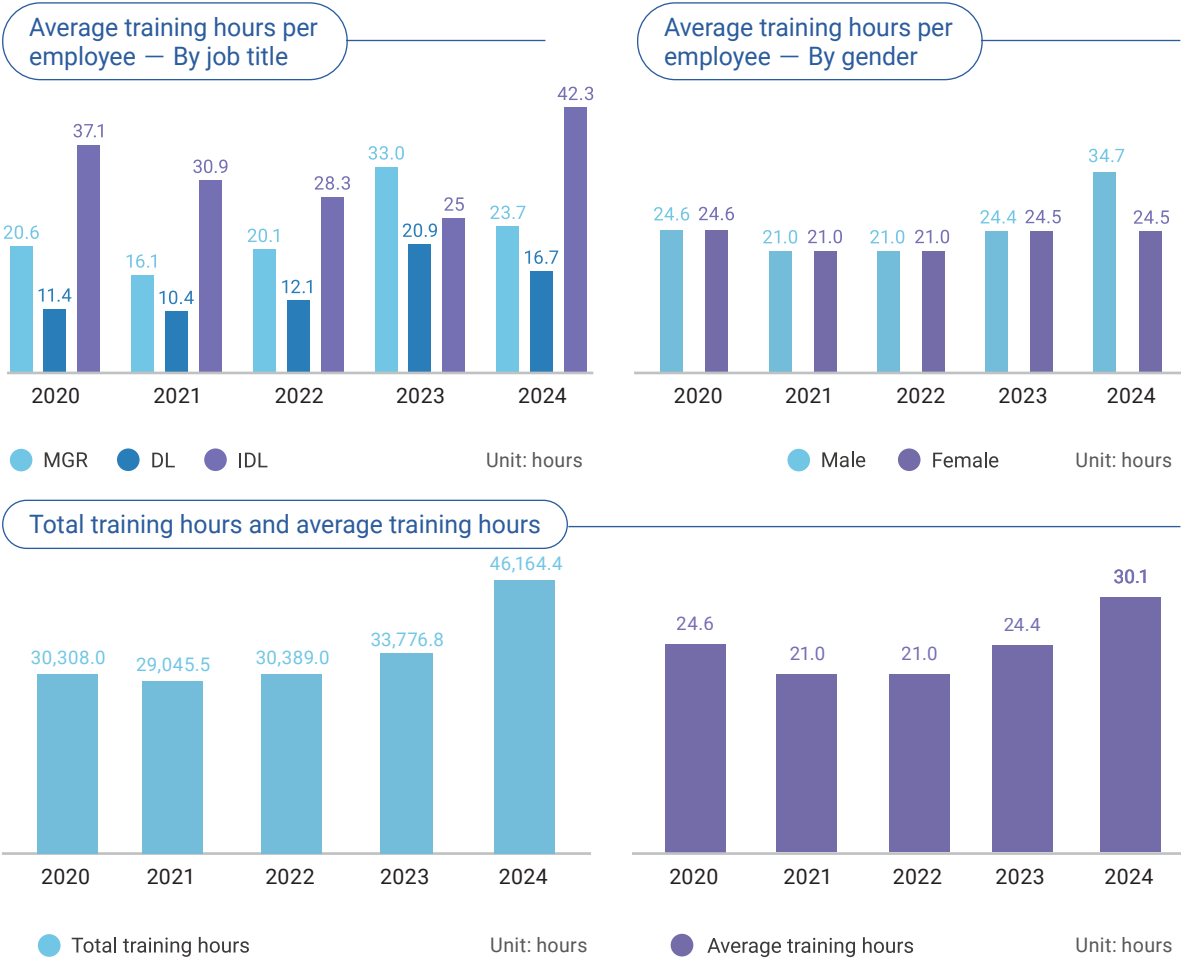
VisEra attaches great importance to the development of professional talents and talent echelons. According to the functions and personnel levels of each organization, it plans a dual-track career development training blueprint and the establishment of talent echelons to achieve the goal of recruiting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



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.

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.

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%.





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 non-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	<ul style="list-style-type: none"><li>Verbal abuse: telling dirty jokes, make inappropriate comments about people's physical appearance.</li><li>Visual abuse: display pomographic pictures, staring at people's chest or other inappropriate places, or showing off inappropriate body parts.</li><li>Physical harassment: using hands to touch other's body, or forcefully touch people's breast or other body parts.</li><li>Using unbalance power relationship to make the weaker party uncomfortable, anxious, pressured or hurtful which can constitute as sexual harassment.</li></ul>	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



Occupational Disorders  
Caused by Exposure  
to Chemicals



Incident Rate per 1,000  
Employees



Disabling Injury Frequency  
Rate (FR)



Disabling Severity Rate (SR)

### Results in 2024

✓ 0 cases  
Target 0 cases

✓ Incident rate per  
1,000 employees: 0.4  
Target Incident rate per  
1,000 employees  
<0.4

✓ Disabling injury  
frequency rate (FR): 0  
Target Disabling injury  
frequency rate (FR)  
<0.4

✓ Disabling severity rate  
(SR): 0  
Target Disabling severity  
rate (SR) <4

### 2025 Target

0 cases

Incident rate per 1,000  
employees <0.4

Disabling injury frequency  
rate (FR) <0.4

Disabling severity rate  
(SR) <4

### 2027 Target

0 cases

Incident rate per 1,000  
employees <0.2

Disabling injury frequency  
rate (FR) <0.3

Disabling severity rate  
(SR) <3

### 2030 Target

0 cases

Incident rate per 1,000  
employees <0.2

Disabling injury frequency  
rate (FR) <0.3

Disabling severity rate  
(SR) <3

↑ Exceeded ✓ Achieved — Missed Target



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 leakiness 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.

Internal control for safety and health

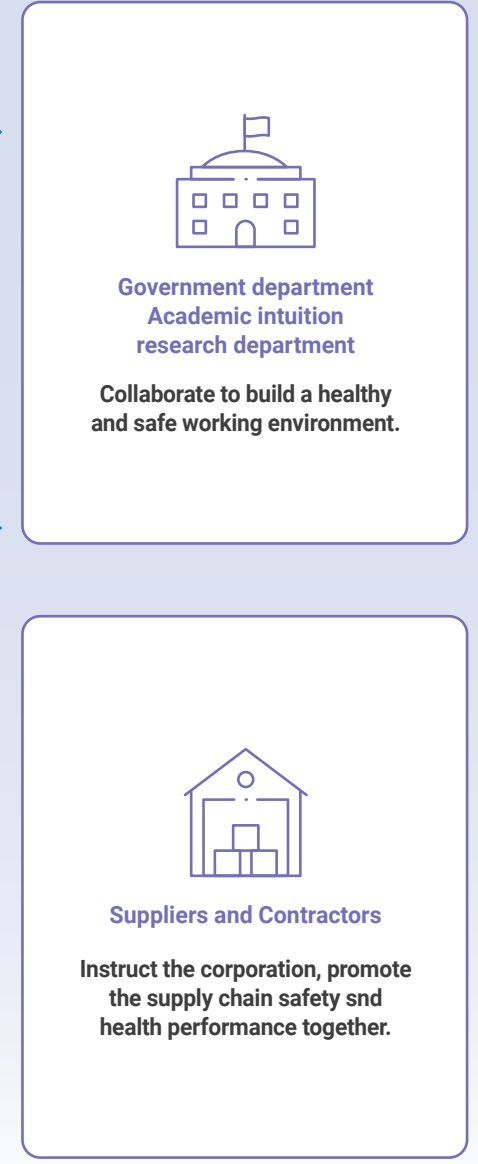


- Formulate and promote fab-related matters according to the fab-level environment safety and health policy.
- Oversee various departments to identify and control occupational safety and health risks, and conduct annual audits of each unit's environmental safety and health performance indicators.
- Prevent physical, chemical, ergonomic, and work-related diseases in the fabs.
- Evaluate and improve the risk of occupational safety and health.
- Formulate job hazard analysis, exposure assessment, and control-related measures.
- Spearhead fab-level occupational disease prevention investigation and health promotion.
- Convene monthly Occupational Safety Coordinator Meeting.
- Convene monthly fab-level Occupational Safety and Health Committee meetings.
- Contractor management.



- Formulate policies, goals, and plans.
- Create and update environmental safety and health-related management procedures, standards, or technologies, and establish performance indicators in conjunction with the environmental safety and health promotion management units in the fabs
- Control the risk of occupational safety and health ,and conduct annual audits on environmental safety and health risk management and regulatory compliance in the fabs.
- Convene quarterly corporate-level Occupational Safety and Health Committee meetings
- Communicate company-wide environmental safety and health regulation and policy-related discussions with external stakeholders
- Create a sustainable supply chain in conjunction with the Procurement, Quality, and Reliability Department.
- Implement occupational disease prevention throughout VisEra.
- Collaborate with health promotion units to devise health promotion goals for workers.
- Serve as the incident commander when a major abnormality or incident occurs across the fabs, and assist in crisis management and emergency response.
- Assist in responding to external questionnaires and audits related to environmental safety and health.

Collaborate with External Stakeholders to Reduce Occupational Safety and Health Risks





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 <sup>Note 1</sup>
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	<ul style="list-style-type: none"><li>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.</li><li>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</li><li>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.</li></ul>	
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 <sup>Note 2</sup> , 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	<ul style="list-style-type: none"><li>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.</li><li>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.</li></ul>	
Tool Management	Evaluated and introduced 4 new tools with 0 related incidents.	
Contractor Management	<ul style="list-style-type: none"><li>Contractors engaged in a total of 4,407 constructions in the fabs, of which 541 were high-risk operations, which comply with management requirements.</li><li>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.</li><li>In 2024, the number of working hours for contractors entering/exiting VisEra was 3705,056 hours <sup>Note 3</sup>, 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.</li><li>VisEra examined the construction management status of contractors and amended the VisEra Contractor ESH Bluebook to help contractors further understand safety and health codes.</li></ul>	
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 quantitatively 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
<ul style="list-style-type: none"><li>▶ Completion rate of regulatory and parentcompany-required occupational health and safety implementation tasks.</li><li>▶ Number of Safety Management of Change (SMOC) and occupational health and safety management plan proposals.</li><li>▶ Completion rate of emergency response education and training.</li><li>▶ Contractor's self-management.</li></ul>

Passive indicators
<ul style="list-style-type: none"><li>▶ Number of incidents</li><li>▶ Number of abnormalities</li><li>▶ Number of incidents and abnormalities involving contractors</li><li>▶ Audit of the parent company</li><li>▶ External validation deficiency</li></ul>

Four levels		
SPI	Rating	Example
$\geq 95$	Excellent	
$85 \leq \text{SPI} < 95$	Good	
$70 \leq \text{SPI} < 85$	Warning	
$\text{SPI} < 70$	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 incident, 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 <sup>Note</sup>	
	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 abnormalities	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.

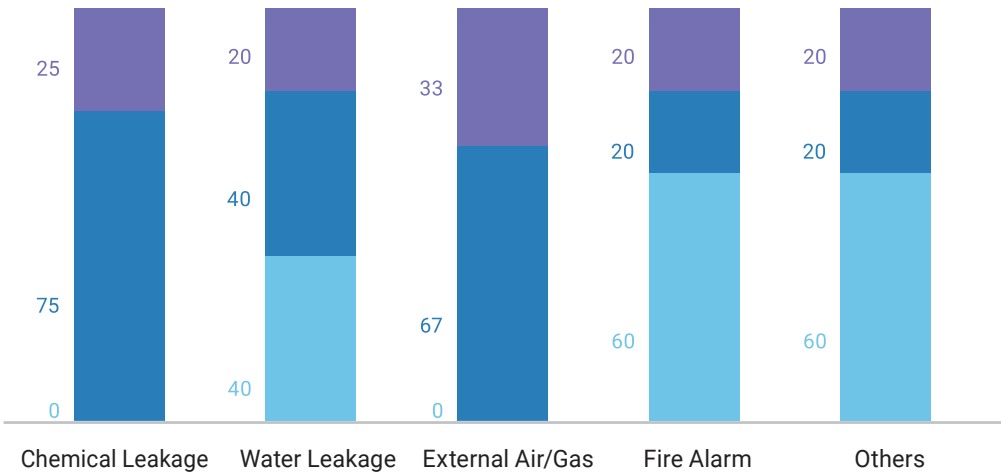
Note 3: The disabling injury frequency rate of peers is 0.90. (Information and application platform 2024 of the Occupational Safety and Health Management System revealed the overall injury index for each industry throughout the first three years of operation.)

Note 4: Accident: It refers to incidents in the workplace that harm equipment or personnel safety and cause injuries or property loss. Abnormal: 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



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 connector and use the auxiliary reinforcement material to increase the strength of pipeline connector and decrease.

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, because 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

02

On-site investigation

Execution method: Basic information and description of the incident.  
Responsible department: Department commander and ERC.

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.

06

Archive closing report for future reference

Execution method: Report exists.  
Responsible department: Responsible department for false alarm.

01

Incident occurs (Confirm definition)

Execution method: Implement emergency response measures.  
Responsible department: ERC and responsible department.

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.

05

Track progress

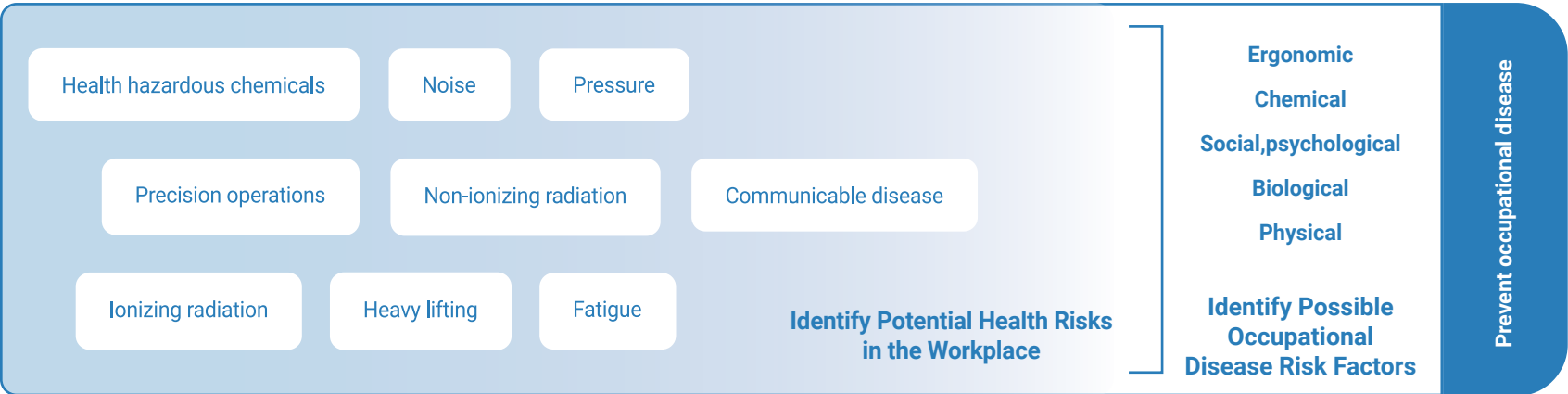
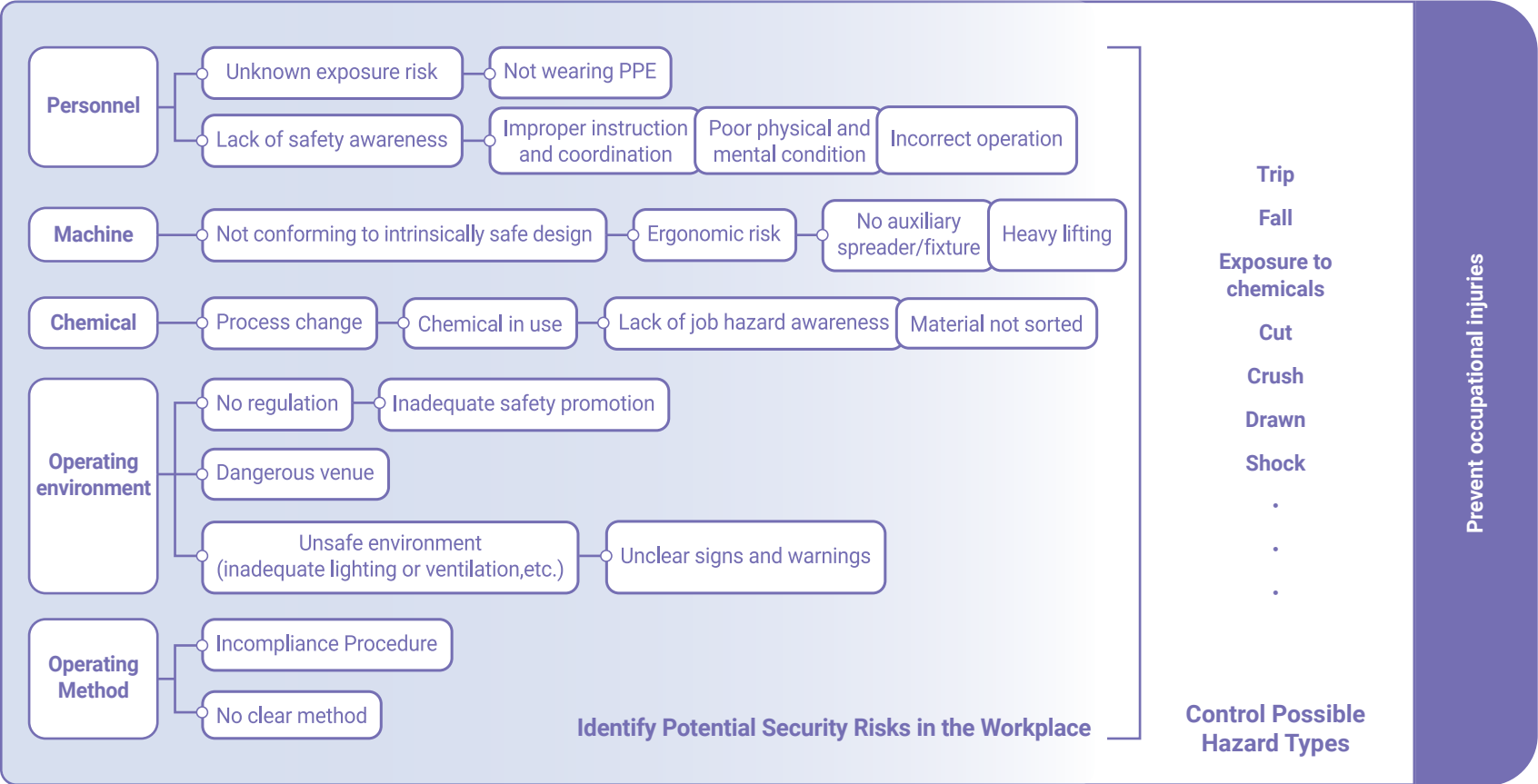
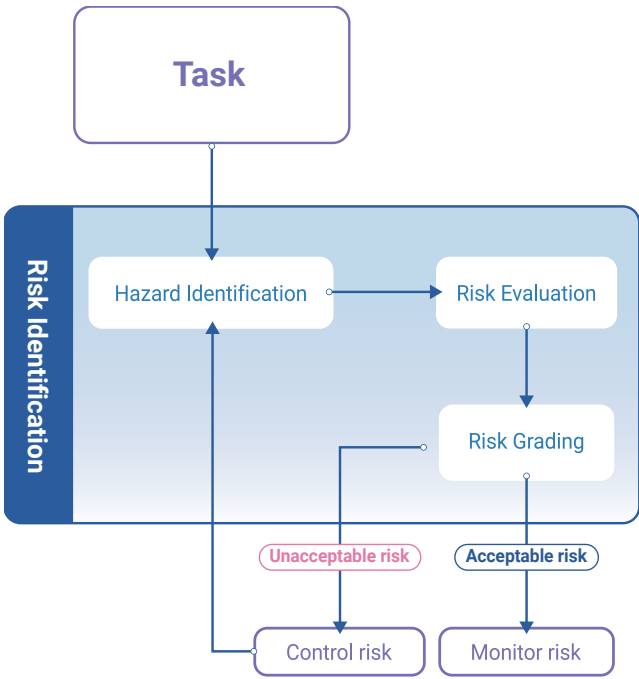
Execution method: Close the case and track the progress & Parallel expansion scheme  
Responsible department: Responsible department for false alarm

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.

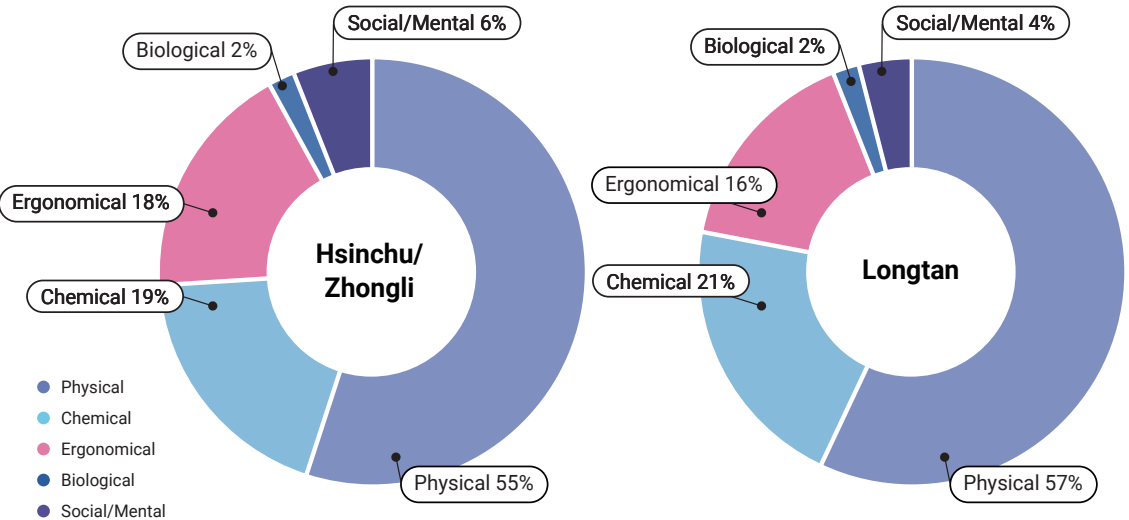
Hazard Identification and Assessment

In the aspect of risk identification and evaluation. VisEra assures employees' health and safety by the way of risk identification and finds the occupational disease 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.

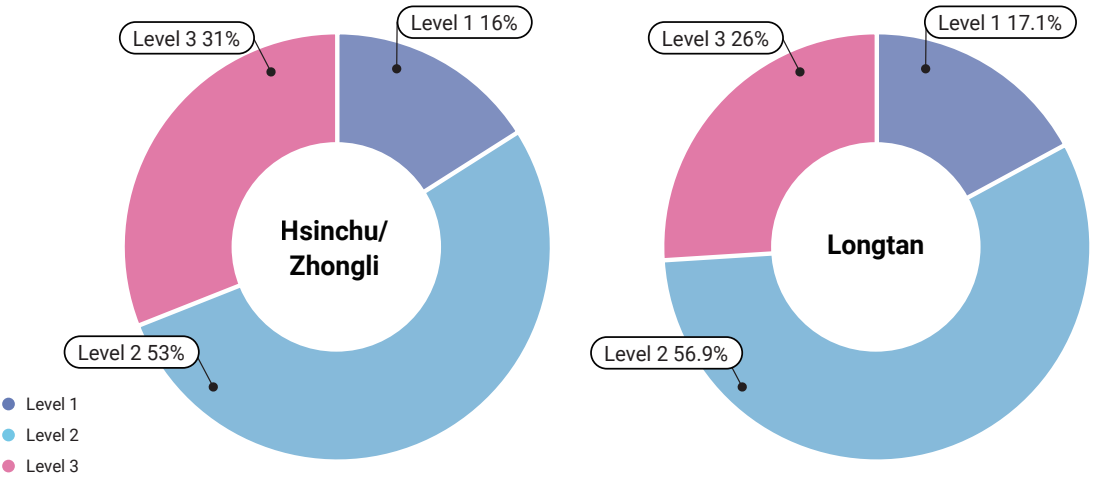




Proportion of Hazard Factor Categories



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	Chemical	Biological	Physical		Social/Mental	
<div>Existing Measures</div> <ul style="list-style-type: none"><li>● Appoint professional medical specialists to conduct onsite visits and provide recommendations.</li><li>● 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.</li><li>● 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.</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● 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 deepeth the occupational safty and health.</li><li>● 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.</li><li>● 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.</li></ul>	<div>Existing Measures</div> <ul style="list-style-type: none"><li>● 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.</li><li>● 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.</li><li>● If chemicals contain CMR substances or IARC substances, employees in maternity health protection programs may not engage in related operations.</li><li>● 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.</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● 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.</li><li>● The number of occupational diseases caused by exposure to chemicals remained 0.</li></ul>	<div>Existing Measures</div> <ul style="list-style-type: none"><li>● 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.</li><li>● We continue to implement reporting mechanisms for non-notifiable diseases and provide health education information for seasonal influenza and dengue fever.</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● Ensure that there is no risk of biological hazard exposure in on-site processes and maintain a safe working environment.</li></ul>	<div>Existing Measures</div> <div>Noise Protection:</div> <ul style="list-style-type: none"><li>● Conduct work environment monitoring every six months to continuously monitor noise-exposed work areas.</li><li>● Establish a radiation personnel exposure management system</li><li>● Supervision of employees donning heart rate monitors</li><li>● Personnel radiation armband wearing management</li><li>● Monitoring and management of monthly radiation exposure</li></ul> <div>Establish non-ionizing radiation measurement results in each sites:</div> <ul style="list-style-type: none"><li>● The process machines reviewing for Non-Ionizing Radiation Related machines</li><li>● Manufacturing engineering equipment with labeling management settings</li><li>● Semi-annual management of non-independent radiation monitoring</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● No Abnormal Noise-Related Cases Identified in Special Health Examinations</li><li>● No instances either verified or suspected instances of radiation exposure</li><li>● Personnel radiation education and training completion rate 100%.</li><li>● Results of Monthly Radiation Exposure Monitoring: Normal</li><li>● Non-ionizing radiation measurement results of power plants and magnetic fields are far below the ACGIH TLV standard.</li></ul>	<div>New Measures in 2024</div> <ul style="list-style-type: none"><li>● Outdoor heat hazard risk alert : Added Plan for Prevent ing Heat Hazards for Outdoor Workers in High Temperatures</li><li>● 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.</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● When the heat hazard reaches level two or above, SMS and e-mails are automatically dispatched, and prevention measures are initiated</li><li>● 100% accuracy in the selection of explosion-proof electrical equipment.</li><li>● 100% completion rate of hazardous area and explosion-proof electrical equipment e-learning.</li><li>● Completion of two explosion-proof machinery function improvement projects in 2024.</li></ul>	<div>Existing Measures</div> <ul style="list-style-type: none"><li>● 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.</li><li>● If the work hour system discover wrongly excessive hours, the system can be reminded the employees and manager of department automatically.</li><li>● Make the prevation project of occupational illegal damage and adopt the non-tolerance to each abuse in workplace.</li><li>● Provide employees free mentall consultation and the relaxing program to release pressure and increase mental health.</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● 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</li><li>● A total of 1,540 participants attended workplace unlawful infringement training, covering 100% of all employees.</li><li>● 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.</li></ul>	<div>New Measures in 2024</div> <ul style="list-style-type: none"><li>● 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</li></ul> <div>Achievements</div> <ul style="list-style-type: none"><li>● The number of manager occupational illegal damage educational training have totally 183. The covery rate reach to 100%</li></ul>

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

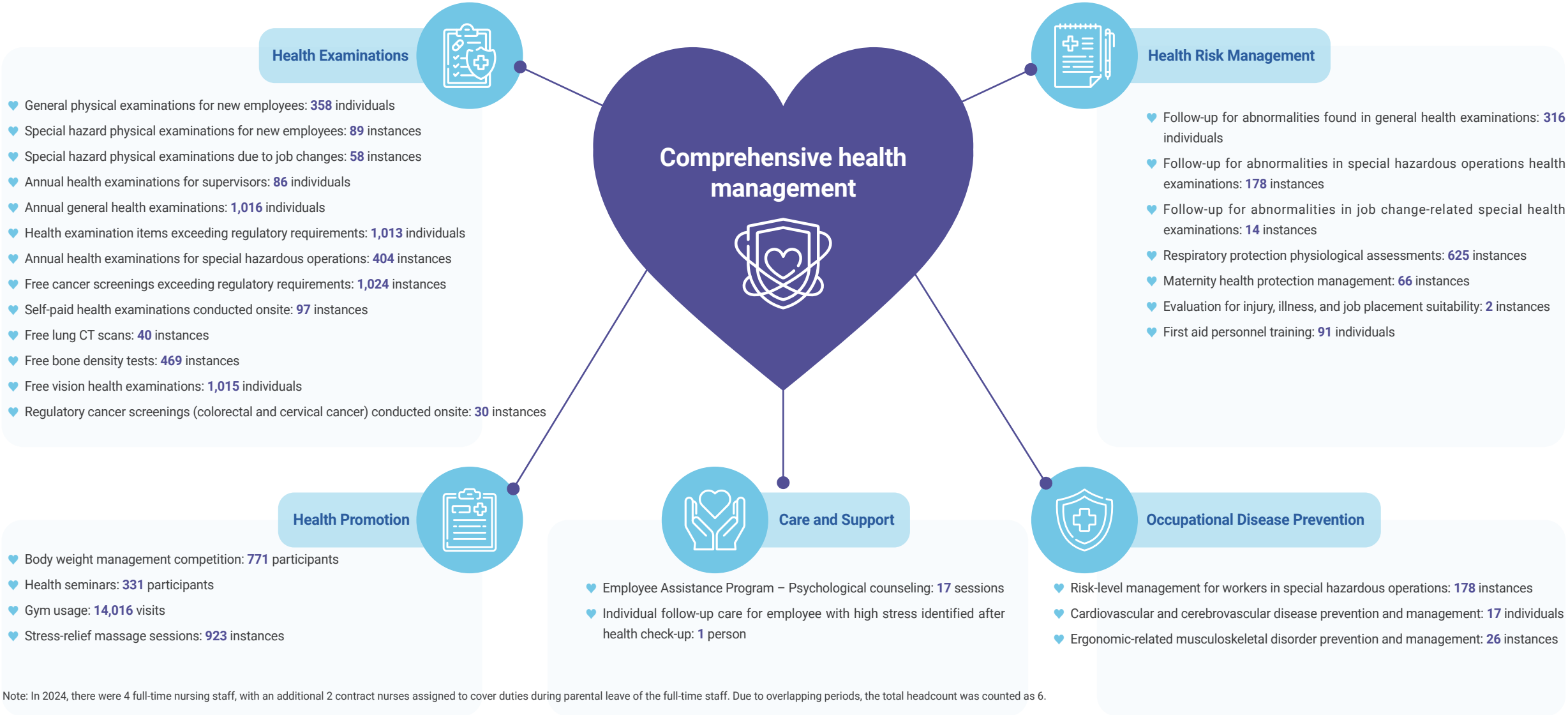
Assessment, monitoring, and mitigation measures related to occupational health management and health hazards in the factory area.

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:



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 procurement management workshop . It totally have three times of activities. It appeals 61 suppliers and have 76 people participation. It focuses on the practical 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-mental 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,

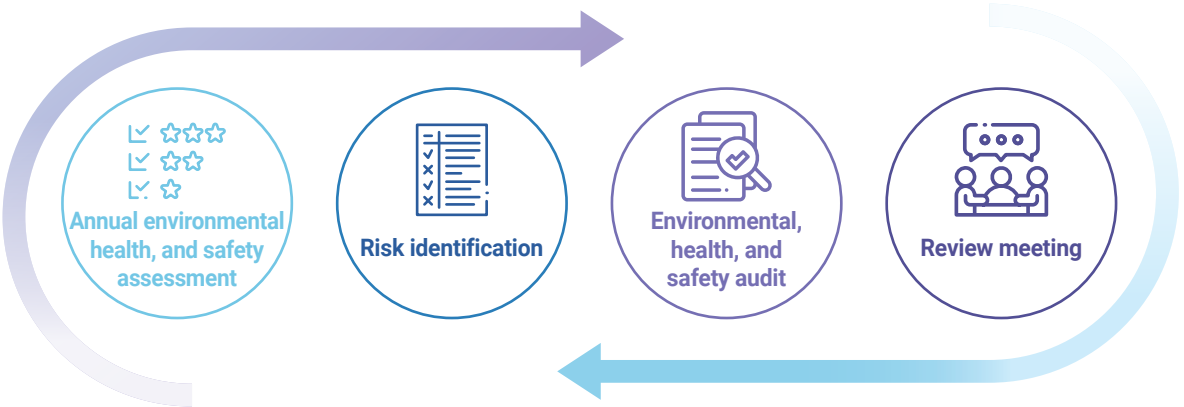
we conducted a total of 12 supplier/contractor audits and identified a 36 deficiencies and recommendations during the audits. There were 36 items related to safety and health, 9 items related to fire safety, and 1 items related to environmental protection, and the completion rate of corrections for deficiencies 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