

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.

93%

Internal hire rate

31.3 hours

Average training hours per employee

86%

Manager internal promotion rate



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

6.1 Talent Attraction and Retention

Talent 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. Please refer to Article 18 of the Company's Articles of Incorporation.



Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Job Fulfillment Rate From the Existing Employee	↑ Fill rate 93% Target Fill rate $\geq 65\%$	Fill rate $\geq 72\%$	Fill rate $\geq 74\%$	Fill rate $\geq 80\%$
Rate of Manager Promoted From the Existing Employee	↑ Promotion rate 86% Target Promotion rate $\geq 70\%$	Promotion rate $\geq 81\%$	Promotion rate $\geq 83\%$	Promotion rate $\geq 85\%$
Key Talent Retention Rate	↑ Retention rate 91% Target Retention rate $\geq 80\%$	Retention rate $\geq 81\%$	Retention rate $\geq 83\%$	Retention rate $\geq 85\%$
High-Performance Talent Retention Rate	↑ Retention rate 96% Target Retention rate $\geq 72\%$	Retention rate $\geq 75\%$	Retention rate $\geq 80\%$	Retention rate $\geq 85\%$
Return to Work From Suspension Without Pay	⬇ Return to work rate 46% Note Target Return to work rate $\geq 50\%$	Return to work rate $\geq 50\%$	Return to work rate $\geq 60\%$	Return to work rate $\geq 70\%$

↑ Exceeded
✓ Achieved
⬇ Missed Target

Note: The 2025 parental leave reinstatement rate fell short of the target, as the majority of those who did not return chose to focus on childcare due to personal career planning. Due to the small baseline of parental leave instances, a single employee choosing not to reinstate significantly impacts the overall goal achievement.

Communication Channels : Human Resources Department ESG@viseratech.com

6.1.1 Employee Distribution

As of the end of 2025, VisEra had 1,550 employees consisting of 178 managers, 778 professionals (including 5 fixed-term contract employees), and 594 technicians. The workforce has grown by approximately 0.9% 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. 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, embrace an open and diverse approach to hiring professional talent, and remain committed to creating a friendly and fair workplace for colleagues. In 2025, the proportion of female colleagues in the total number of employees reached approximately 44.6%. In terms of age distribution, employees under the age of 30 account for approximately 23.0% of the total workforce. The overall average employee age is 37 years. In 2025, VisEra had a total of 70 non-employee workers. These non-employee workers primarily provided facility-related support services, including office cleaning, security, food services, and landscaping. All non-employee workers were sourced through contracted outsourcing agreements between VisEra and qualified external vendors.

Item name	Group	Male		Female		Group Subtotal	
		Number of People	Ratio of the Group (%)	Number of People	Ratio of the Group (%)	Number of People ^{Note2}	Ratio of the Group (%) ^{Note3}
Job Function ^{Note 4}	Manager	142	79.8%	36	20.2%	178	11.5%
	Professional personnel	597	76.7%	181	23.3%	778	50.2%
	Technical personnel	120	20.2%	474	79.8%	594	38.3%
Employment Agreement ^{Note 5}	Indefinite term	859	55.6%	686	44.4%	1,545	99.7%
	Fixed term	0	0.0%	5	100.0%	5	0.3%
Nationality	Taiwanese	801	62.0%	491	38.0%	1,292	83.4%
	Foreigner	58	22.5%	200	77.5%	258	16.6%
Type of Employment ^{Note 6}	Full-time	859	55.4%	691	44.6%	1,550	100.0%
	Part-time	0	0.0%	0	0.0%	0	0.0%



Item name	Group	Male		Female		Group Subtotal	
		Number of People	Ratio of the Group (%)	Number of People	Ratio of the Group (%)	Number of People ^{Note2}	Ratio of the Group (%) ^{Note3}
Age	≤ 30 years old	184	51.5%	173	48.5%	357	23.0%
	31~50 years old	623	56.5%	479	43.5%	1,102	71.1%
	≥ 51 years old	52	57.1%	39	42.9%	91	5.9%
Education	Ph.D.	24	80.0%	6	20.0%	30	1.9%
	Master	529	77.1%	157	22.9%	686	44.3%
	Bachelor	235	57.6%	173	42.4%	408	26.3%
	Junior College	39	17.3%	187	82.7%	226	14.6%
	Senior High School	32	16.0%	168	84.0%	200	12.9%

Note 1: 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: Percentage of Total Employees = the number of Group Subtotal / Total number of employees.

Note 4: Managers are defined as Assistant Manager level and above. Technicians are defined as direct labor.

Note 5: 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 2025, the Company did not employ any individuals under zero-hour contracts.

Note 6: Employment Types are categorized into full-time (employees working up to the statutory maximum weekly

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 Channels

Industry cooperation with schools	Employee Referral	Recruitment Website
Recruitment seminars 2 sessions	Referral from existing employees Report-for-work rate 92% Professionals 100% Technicians Retention Rate 96% Professionals 100% Technicians	Human resources websites 174,314 Views Facebook fan page 29,307 Views

Recruitment seminars



In 2025, a total of 197 new employees joined VisEra Technologies Company, accounting for 12.7% of the total workforce. The number and structure of these new hires by age and gender are as follows:

Item/ Year		2023		2024		2025	
Total number of employees for the year		1,387		1,536		1,550	
Number of new employees		Number of People	Ratio ^{Note}	Number of People	Ratio	Number of People	Ratio
Age	≤ 30 years old	29	2.1%	196	12.8%	125	8.1%
	31~50 years old	17	1.2%	145	9.4%	67	4.3%
	≥ 51 years old	1	0.1%	3	0.2%	5	0.3%
Gender	Male	29	2.1%	176	11.5%	132	8.5%
	Female	18	1.3%	168	10.9%	65	4.2%
Total New Employees		47		344		197	
Percentage of All Employees		3.4%		22.4%		12.7%	

Note 1: Interns are not included.

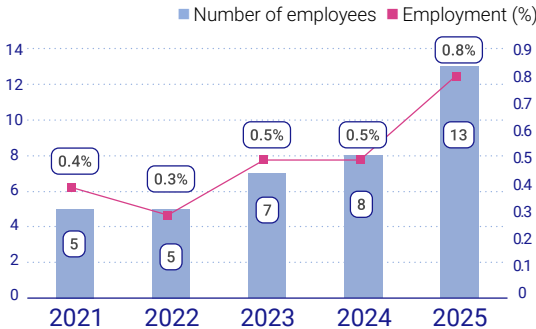
Note 2: Percentage within Group - The Number of Each Group / Total Number of Employees in Group.

Note 3: Percentage of all employees = number of people within each group/total number of employees.

Employment Trends for Persons with Disabilities in the Last Five Years

VisEra is committed to building a diverse and inclusive workplace by employing individuals of different religions, genders, ethnicities, nationalities, birthplaces, 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.

Note: Hiring ratio = Number of people hired / Number of people required.
The required number of hires is based on the number provided in the official letter from the Hsinchu City Government in December each year.



In 2025, the number of resigned employees was 144, with an annual turnover rate of 9.4%, a decrease of 1.9 percentage points compared to 2024. Based on the gender structure, males remain the primary turnover group. Turnover rates across all age groups have decreased, with the 31–50 age bracket seeing the largest decline. This indicates that VisEra's talent retention measures and internal job posting systems (see [Talent Retention](#)) are showing results. The age and gender numbers and distribution ratios are as follows:

Item/ Year		2023		2024		2025	
Total number of employees for the year		1,387		1,536		1,550	
Employee Turnover Statistics		Number of People	Ratio ^{Note}	Number of People	Ratio	Number of People	Ratio
Age	≤ 30 years old	28	2.0%	62	4.0%	55	3.5%
	31~50 years old	51	3.7%	99	6.4%	87	5.6%
	≥ 51 years old	3	0.2%	3	0.2%	2	0.1%
Gender	Male	53	3.8%	105	6.8%	97	6.3%
	Female	29	2.1%	59	3.8%	47	3.0%
Total Turnover		82		164		144	
Annual Turnover Rate ^{Note 4}		5.8%		11.3%		9.4%	

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 all employees = number of people within each 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 is a vital partner to VisEra Technologies. Through three major workplace friendly programs, five major high-quality benefits, and five major training programs, we are committed to attracting and retaining top talent, driving the sustainable development of the Company.

Talent Retention Measures

3 workplace friendliness plans

- ① We strengthen the diverse composition of employees, with a gender hiring ratio approaching 1:0.8 (Male: Female) in 2025.
- ② Buddy system: Helps new employees become familiar with their job responsibilities and work environment, helping to shorten adjustment period.
- ③ Employee Support Programs: Includes maternity protection, on-site physician health consultations, and psychological counseling services.

5 high-quality benefits

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

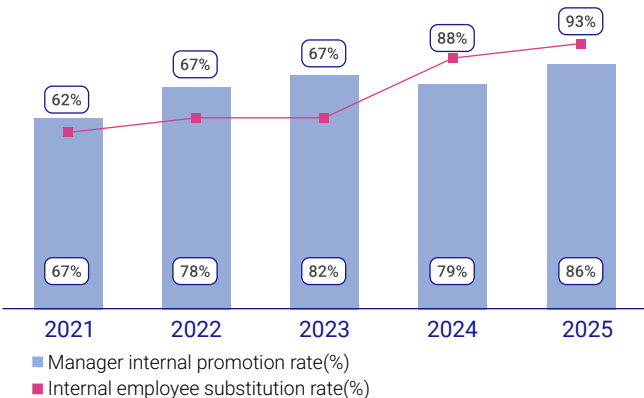
5 Major Training Programs

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

VisEra values employees' career development, by promoting transparency in internal job vacancies, the company provides diverse opportunities for employees to broaden and deepen their career paths. This approach enhances internal job rotation, supports talent placement based on strengths, and fosters a friendly and supportive work environment. In 2025, a total of 44 internal job positions were offered, with an Internal employee substitution rate of 93%.

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, the Company promotes an internal promotion system that enables high-potential employees to demonstrate their professional and leadership capabilities, enhance

Internal Employee Substitution Rate and Manager Replacement Rate

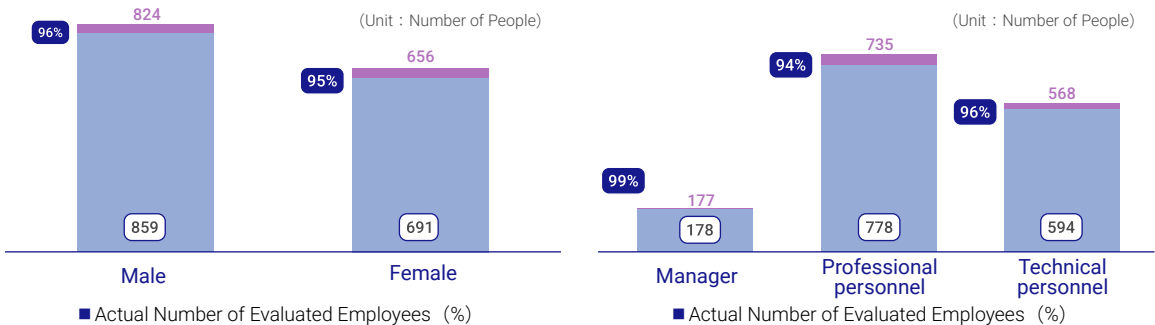


Note: Manager internal promotion rate = Number of internal manager promotions during the year / Total number of manager vacancies during the year.

their job competencies, and increase overall effectiveness. This also supports talent retention by offering clear career growth opportunities. In 2025, 86% of manager positions were filled through internal promotions.

In terms of performance development and promotion, VisEra adopts new employee assessments and annual performance reviews. Through goal setting, continuous feedback, and performance evaluation, we 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. In 2025, the retention rate for key talent reached 91%, while the retention rate of high-performing talent employees was 96%, demonstrating significant results.

2025 Performance Evaluation Statistics

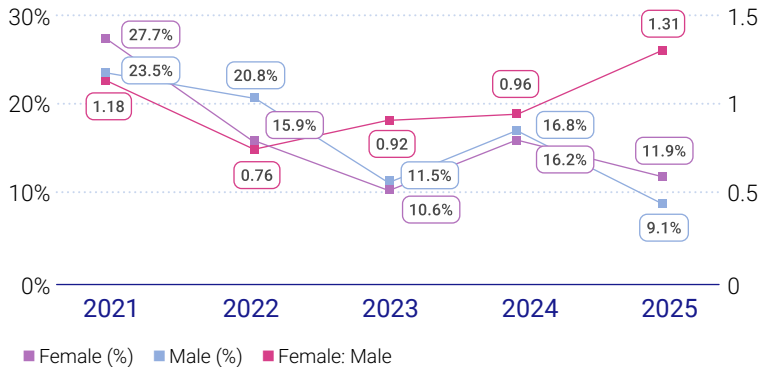


Note 1: The calculation scope for annual performance evaluations includes regular full-time employees, while excluding interns and personnel on fixed-term contracts.

Note 2: Annual performance evaluation participants: Employees who joined on or before September 30 of the current year and were still employed on December 31, employees who resigned in the fourth quarter of the current year, and employees on unpaid leave on December 31 of the current year.

Note 3: Percentage = Number of people in each category / Total number of employees in that category.

Promotion Rate in the Last Five Years



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 full-time employees receive compensation that meets or exceeds the local minimum wage standards. In 2025, the overall average employee compensation (including 12 months of base salary, 2 months of year-end bonuses, etc.) exceeded NT\$1.44 million. For direct labor, the average total compensation exceeded NT\$830,000, with an average monthly income approximately 2.4 times the statutory minimum wage in Taiwan. In 2025, the ratio of the highest-paid individual's total compensation to the median employee's total compensation was approximately 14.2 times. The year-over-year ratio of change in total compensation between the highest-paid individual and the median employee was 36.3 times.

Ratio of Female /Male Salary

Group	2021		2022		2023		2024		2025	
	Basic Compensation	Remuneration	Basic Compensation	Remuneration	Basic Compensation	Remuneration	Basic Compensation	Remuneration	Basic Compensation	Remuneration
Manager	0.81	0.69	0.81	0.72	0.82	0.71	0.81	0.78	0.88	0.78
Professional personnel	0.92	0.87	0.94	0.92	0.93	0.88	0.93	0.86	0.90	0.72
Technical personnel	1.06	1.07	1.06	1.03	1.00	0.97	0.99	0.96	0.97	0.95

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

Items	2024	2025	Difference between 2 years
Number of full-time non-management employee	1,442	1,481	39
Average salary of full-time non-management employee(NT\$ Thousand)	1,182	1,345	163
Median salary of full-time non-management employee(NT\$ Thousand)	1,015	1,135	120

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

Items	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	In accordance with the Labor Health Protection Rules (Table 9 for general physical examinations, Table 10 for special physical examinations, and Table 12 for regulations on diseases unsuitable for specific tasks), we provide on-site physician services.	We offer annual health checkups for all employees, as well as health seminars, aerobics courses, sports clubs, weight loss competitions, and other activities.
Employee Benefits	None	We host Family Day, company trips, and movie events; provide three-festival bonuses, birthday vouchers, wedding/funeral allowances, emergency assistance, and childbirth subsidies.

Spotlight Selected as a constituent stock in the "TWSE RAFI® Taiwan High Compensation 100 Index"

VisEra is committed to providing employees with benefits superior to the industry average to attract and retain outstanding talent, thereby enhancing overall organizational value and helping the Company and employees grow together. VisEra was consecutively selected as a constituent of the "TWSE RAFI® Taiwan High Compensation 100 Index" in 2024 and 2025. This index is developed by the Taiwan Stock Exchange in coordination with the government's policy to encourage corporate salary increases. It screens constituents based on "high salary," "profitability," and "salary scale," and incorporates "salary adjustment" as a weighted factor. Through passive investment, it guides capital into TWSE-listed companies with higher compensation to encourage enterprises to increase salaries, share profits with employees, and fulfill corporate social responsibility.

Work-Life Balance

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



To help employees achieve a balance between work and family, in addition to unpaid parental leave, employees who need long-term leave due to military service, illness, or family caregiving responsibilities can also apply for unpaid leave and request to return to work after the leave period ends. In 2025, there were 5 employees on general unpaid leave and 1 employee on leave due to illness, totaling 6 employees. This policy allows employees to focus on their family and personal needs without concerns.

In 2025, 143 employees were eligible to apply for parental leave, and 15 employees applied, resulting in an application rate of 10.5%. The projected number of employees returning to work was 11, and the actual number of returnees was 5, with a return rate of 45.5%. Childcare was the primary reason for not returning (4 out of 6). In 2025, 22 people applied for maternity leave and 22 applied for paternity leave, with 44 "VisEra babies" born, contributing to Taiwan's low birth rate.

The number of employees applying for unpaid parental leave in 2025	Total	Male	Female
Application Rate (B/A)	10.5%	1.2%	23.3%
Number of employees eligible for Parental leave without pay in 2025 (A)	143	83	60
Number of employees who applied for Parental leave without pay in 2025 (B)	15	1	14
Return Rate (D/C)	45.5%	0.0%	62.5%
Number of employees scheduled reinstatement form Parental leave without pay in 2025 (C)	11	3	8
Number of employees scheduled reinstatement form Parental leave without pay in 2025 and reinstated in 2024(or earlier) (D)	5	0	5
Retention Rate (F/E)	90%	100%	89%
Number of employee reinstated form Parental leave without pay in in 2024 (E)	10	1	9
Number of employee reinstated form Parental leave without pay in 2024 and remained at the company as of the end of 2025 (F)	9	1	8

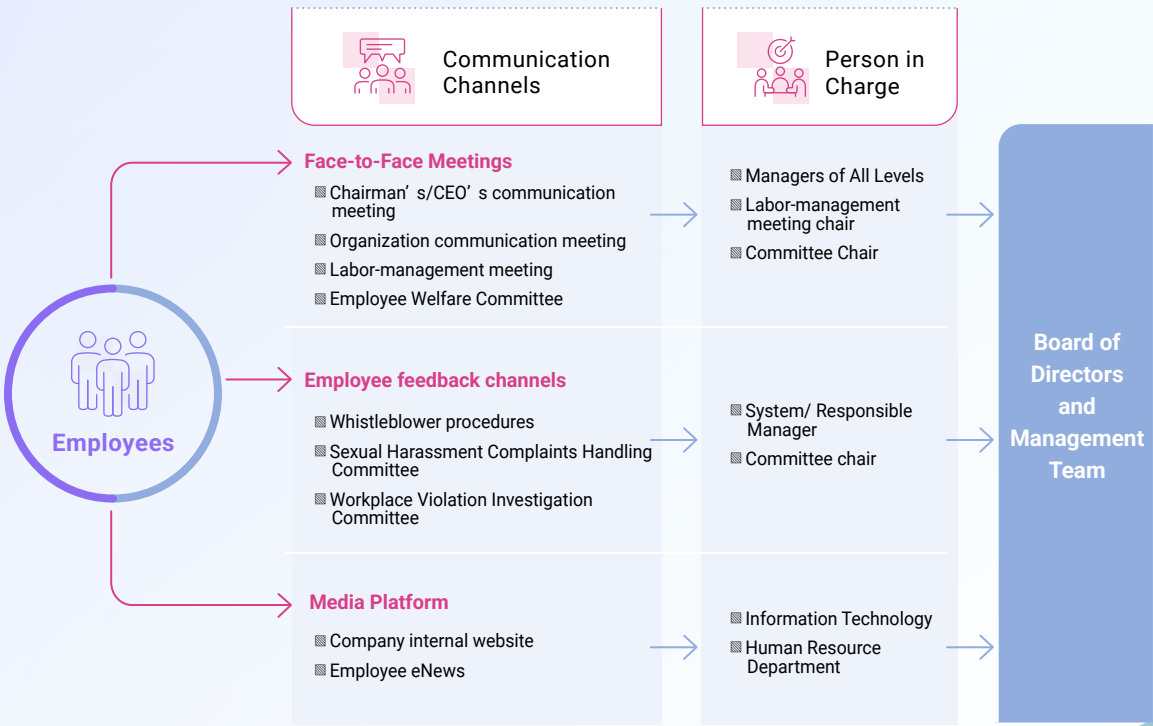
Retirement Fund

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 departments, 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. VisEra respects 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 2025, there have been no instances of employees organizing unions. For all employees not protected by collective agreements, labor conditions and work regulations are established in accordance with the Labor Standards Act and the Company's internal Work Rules. We hold labor-management meetings periodically according to the Regulations for Labor-Management Meetings for mutual communication and resolution to ensure consensus on employee rights and company operating goals. In the event that it becomes necessary to terminate employment relationships with an employee 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), VisEra follows Article 16 of the Labor Standards Act to notify employees 10, 20, or 30 days in advance based on their seniority, and completes effective communication to ensure there are no disputes between labor and management. There were no significant labor-management disputes in 2025.

Internal Communications



6.2 Talent Development

Competency Development

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



Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Completion rate of individual development plan (IDP)	✓ Completion rate 100% Target Completion rate 100%	Completion rate 100%	Completion rate 100%	Completion rate 100%
Completion rate of management demand courses for frontline supervisors	⊖ Completion rate 78% Note Target Completion rate 80%	Completion rate 80%	Completion rate 85%	Completion rate 90%
Implementation rate of cross-department professional training courses	↑ Execution rate 100% Target Execution rate 90%	Execution rate 90%	Execution rate 95%	Execution rate 95%
Employees' annual training hours	↑ Up to 31.3 hours Target Up to 28 hours	Up to 31 hours	Up to 38 hours	Up to 45 hours
Completion rate of OJT for indirect personnel after job transfer to new positions	✓ Completion rate 100% Target Completion rate 100%	Completion rate 100%	Completion rate 100%	Completion rate 100%

↑ Exceeded ✓ Achieved ⊖ Missed Target

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

Communication Channels : Human Resources Department ESG@viseratech.com

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:

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

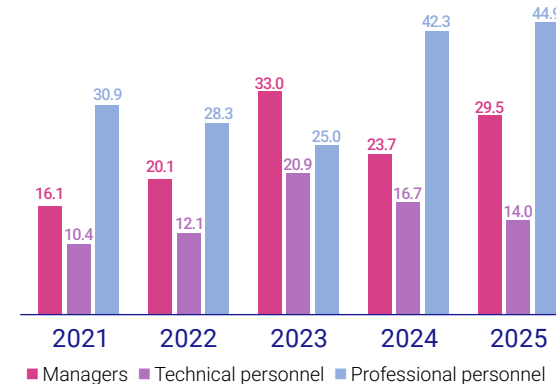
6.2.1 Occupational Training

Training paths for new hires and existing employees

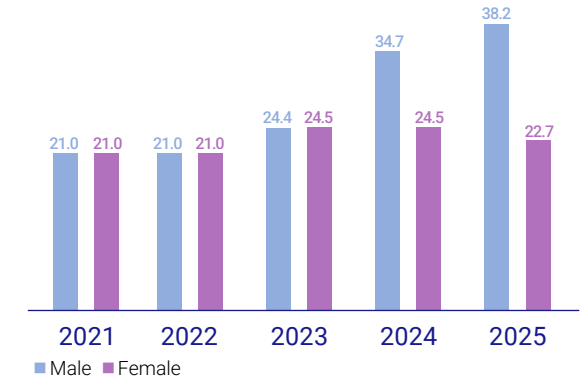


In 2025, VisEra organized training and learning development activities totaling 48,530 hours, with a total of over 55,349 participants completing the training. On average, each employee received approximately 31.3 hours of training.

Average training hours per employee - By job title

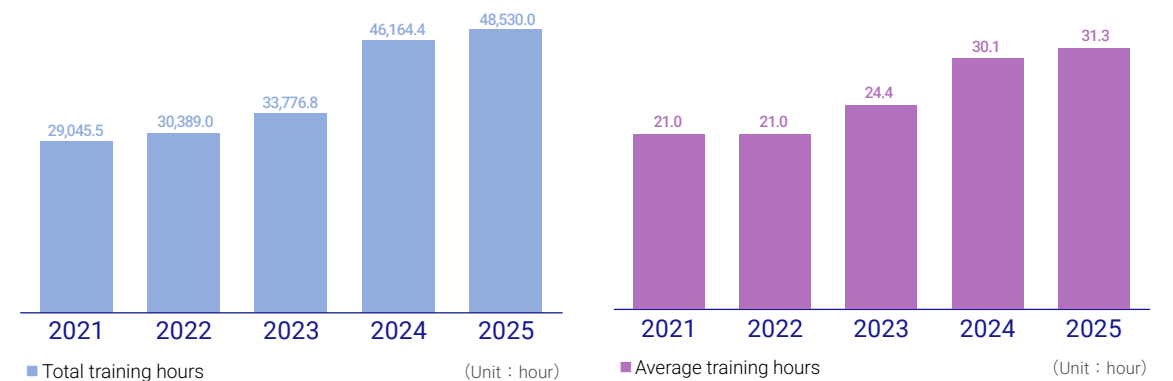


Average training hours per employee - By gender



Note : 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. The average hourly training for women slightly decreased in 2025, due to a decrease in new recruits, which led to a reduction in basic mandatory training hours.

Total training hours and average training hours



Note 1: The number of employees is based on the headcount at the end of the year, with zero interns.

Note 2: Average training hours per employee: total training hours for all employees in the year / total number of employees in the year.

Note 3: 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. Since 2024, the training hours have been accurately calculated based on gender data from the human resources system.

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 (OJT) 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 2025 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, VisEra’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 career development after leaving the company.

Key Courses for 2025

Course Categories	Enhancing the professional capabilities of engineers and frontline supervisors	Encouraging self-directed learning	Theme Course: Newcomer Vitality Camp_ Godot Theatre Company
Course Objectives	By utilizing professional face-to-face courses, we strengthen the professional knowledge and capabilities of engineers and front-line supervisors.	Providing an e-learning system allows colleagues to schedule learning activities at their convenience.	Through courses that inspire creativity and expression, foster team cohesion, and improve identification with the team and Company, we further strengthen workplace survival and adaptability to convert what is learned in courses into nourishment for future work.
Participation results	There were 11 face-to-face professional subject courses, which were completed by 707 people, with an attendance rate of approximately 95%.	There were 1,967 online learning courses in total, and 43,386 people completed the online learning.	The course was held in three classes, with a total of 116 attendees and an attendance rate of 96%.

The Company has an online learning system called V+ Talent. Currently, these courses are categorized into four main types: basic, professional, general education, and management. In the fourth quarter of each year, the Training and Development section coordinates the digital courses planned by each department for the following year, with internal colleagues acting as instructors to record and launch the courses. In 2025, the Company produced a total of 54 in-house digital courses, including basic, and professional courses. The completion rate for recording these courses reached 100%. In 2025, 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 78%. 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 2025, there were 396 external training applications, with a total completion time of 6,695 hours. Among these, 145 safety-related certifications were obtained, and 76 employees received completion certificates for various professional courses. These professional courses covered topics such as quality management, research and development technology, and product and market trends. Through external training programs, the company aims to comply with regulatory requirements and enhance the professional skills of its employees.

6.3 Human Rights

VisEra follows to the principles of the Responsible Business Alliance (RBA) Code of Conduct, emphasizing the importance of employees and respecting human rights. We strive to create a good workplace environment for non-discrimination of gender, but more open mind and equal. The Company complies with relevant labor laws and international human rights conventions, commits to creating an excellent work environment where every employee can fully utilize their talents, and formulates policies and management measures including Code of Conduct for Employment Ethics and Supplier Behavior Compliance Statement, covering commitments such as 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, establishes various channels, handles them in a fast and confidential manner, and is committed to providing an open and transparent communication environment between supervisors and colleagues.

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

VisEra has established a Sexual Harassment Complaint Handling Committee, consisting of supervisors designated by the CEO from departments including Employee Relations, Legal, HR, Audit, and other organizations (including three female members). This committee handles cases where the respondent is below department head (manager level). If the respondent is a senior executive (director/division head) or above, the CEO will designate a Vice President, the Chief Legal Officer, the Chief Human Resources Officer, and the Chief Internal Auditor to form the Supreme Sexual Harassment Complaint Handling Committee (including three female members) to conduct investigation and handling. If the respondent is an executive at the General Manager level or above, the Audit Committee will accept and process the complaint. The Sexual Harassment Complaint Handling Committee shall exercise its powers independently when reviewing cases, free from interference by the Company's internal administrative system. In 2025, there were no major sexual harassment complaints or workplace misconduct complaints.

In 2025, a total of 1,532 person-times of workplace misconduct education and training were conducted for all employees, achieving a 100% coverage rate. For frontline security personnel responsible for security maintenance and emergency response, training was provided on responding to workplace misconduct, including recognizing such misconduct, the VisEra workplace violence complaint process, and how to respond to workplace violence. This ensured that frontline emergency response personnel understand workplace misconduct and how to handle it. In 2025, 58 security personnel completed the training, achieving a 100% completion rate for in-service security personnel.

Additionally, regarding human rights protection training, the Responsible Business Alliance (RBA) Code of Conduct education and training for all employees was implemented in 2025. The online training for 1 hour. A total of 1,533 employees completed the training, achieving a coverage rate and a passing rate of 100% in both the assessment and the test.

RBA Training Statistics

Employee item	Number of trainees expected		Training Completion Rate	
	Male	Female	Male	Female
Manager	145	36	100%	100%
Professional personnel	593	183	100%	100%
Technical personnel	114	462	100%	100%
Sub-total	852	681	100%	100%
Total	1,533		100%	

Note:The training period is from November 6 to November 28, 2025. The number of people required to be trained is based on personnel data as of November 30, 2025, with a coverage rate of 100%. The passing rate for the test also reached 100%.

6.3.1 Human Rights Due Diligence and Risk Assessment

To implement human rights protection, VisEra has established a comprehensive human rights due diligence mechanism for employees and suppliers. The process covers four core steps: 1. Human Rights Policy and Commitment, 2. Human Rights Issue Identification and Risk Assessment, 3. Risk Mitigation and Remediation Measures, and 4. Audit and Effectiveness Tracking. The specific implementation details are as follows:

Human Rights Due Diligence Process	1. Human Rights Policy and Commitment	2. Human Rights Issue Identification and Risk Assessment	3. Risk Mitigation and Remediation Measures	4. Audit and Effectiveness Tracking
Employees	Conduct, and refers to the "UN Guiding Principles on Business and Human Rights" (UNGP) and other widely adopted international human rights conventions, including the "ILO Declaration on Fundamental Principles and Rights at Work" and the "Universal Declaration of Human Rights." We formulate policies and management measures including the VisEra "RBA Management	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. This covers material human rights issues such as non-discrimination, prohibition of child labor, and prevention of forced labor.	Risk Mitigation Measures: Implemented human rights protection training for all employees. In 2025, the RBA Code of Conduct online education and training achieved a 100% coverage rate and a passing rate of 100% in the test. Remediation Measures: VisEra establishes various employee feedback and complaint channels, handles them in a fast and confidential manner, and is committed to providing an open and transparent communication environment between supervisors and colleagues.	In 2025, our SAQ self-assessment score was 96.5, with low risk in the human rights section. In that year, VisEra has not encountered incidents of discrimination or violations of indigenous rights. Independent third-party audit firms approved by the RBA conducted on-site audits at VisEra. In 2025, VisEra's Hsinchu site achieved Silver recognition, while the Longtan site and Zhongli site achieved Platinum recognition.
Suppliers (Please refer to the Featured Case: Supplier Sustainability Audit and Human Rights Due Diligence)	<u>Manual</u> " and the "Code of Conduct for Employment Ethics and Supplier Behavior Compliance Statement."	Identify supplier risks through the Supplier Sustainability Self-Assessment Questionnaire. The questionnaire covers various labor and human rights issues, including the prevention of forced labor, protection of young workers, reasonable working hours, wages and benefits, non-discrimination and humane treatment, and freedom of association.	Risk Mitigation Measures: Strictly require suppliers to sign the "Code of Conduct for Employment Ethics and Supplier Behavior Compliance Statement." Remediation Measures: Conduct on-site or remote supplier audits, require suppliers to propose improvement measures for deficiencies, and continuously track the improvement progress.	In 2025, audits were conducted on a total of 12 suppliers. The audit results identified 4 non-conformances related to labor and human rights. For all identified issues, the suppliers were required to propose corrective action plans, and their improvement progress was continuously tracked. As of the end of 2025, all non-conformances had been fully rectified and closed.

6.4 Occupational Safety and Health

Build a Human-Centric Safety Workplace

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



Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Occupational Disorders Caused by Exposure to Chemicals	✓ 0 Incidents Target 0 incidents	0 incidents	0 incidents	0 incidents
Incident Rate per 1,000 Employees	✓ Incident Rate per 1,000 Employees: 0 Target Incident Rate per 1,000 Employees < 0.4	Incident Rate per 1,000 Employees < 0.4	Incident Rate per 1,000 Employees < 0.2	Incident Rate per 1,000 Employees < 0.2
Disabling Injury Frequency rate (FR)	✓ Disabling Injury Frequency Rate (FR): 0 Target Disabling Injury Frequency Rate (FR) <0.4	Disabling Injury Frequency Rate (FR) <0.4	Disabling Injury Frequency Rate (FR) <0.3	Disabling Injury Frequency Rate (FR) <0.3
Disabling Severity Rate (SR)	✓ Disabling Severity Rate (SR): 0 Target Disabling Severity Rate (SR) < 4	Disabling Severity Rate (SR) < 4	Disabling Severity Rate (SR) < 3	Disabling Severity Rate (SR) < 3

🔴 Exceeded
🟢 Achieved
🔵 Missed Target

Communication Channels : [Industrial Safety and Environmental Protection Department](#), [Human Resources Department](#) ESG@viseratech.com

6.4.1 Build a Human-Centric Safety Workplace

VisEra is committed to achieving zero safety accidents, building the best healthy workplace, and becoming a world class 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 2025.

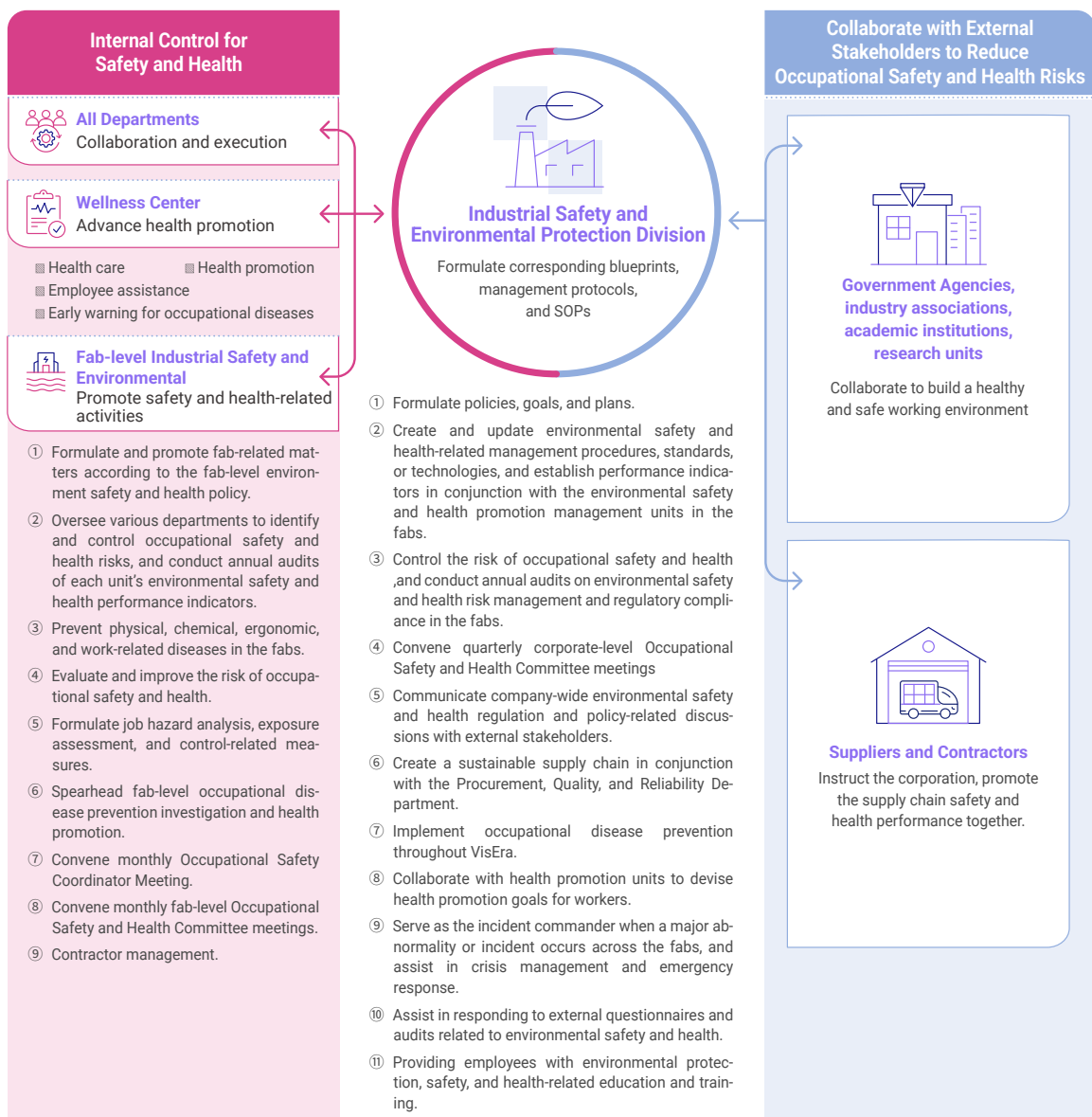
Implementation of Occupational Safety and Health (OSH) Organization and System Operations

VisEra has established an Occupational Safety and Health Committee (hereinafter referred to as the Safety Committee), which reports regularly to the Board of Directors on the implementation status and performance of occupational safety to ensure the promotion and effectiveness of our occupational safety and health policy. The Safety Committee consists of 60 members who jointly deliberate on various issues regarding workplace safety and health. The composition includes occupational safety and health management personnel, department heads, engineering and technical personnel related to occupational safety and health, medical personnel engaged in labor health services, and labor representatives. Labor representatives account for 58% of the committee. The Safety Committee meets regularly every month, a frequency better than legal requirements, to discuss and make decisions on issues such as workplace safety and health policies, work environment improvement, occupational disaster prevention, and health promotion. This strengthens cross-departmental communication and a safety culture with full employee participation to ensure that the target of “zero safety accidents” is continuously realized.

We established the employee proposal system to strengthen employee consultation, participation, and communication. Employees can file proposal forms or provide feedback to the Safety Committee. To continuously improve the safety and health level of the work environment, VisEra, 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 (7 in Hsinchu Plant, 1 in Zhongli Plant and 4 in Longtan 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. In 2025, a total of 44 improvement projects were proposed (approximately NT\$22 million invested), including increasing the replacement of auxiliary tools to avoid the risk of pinch injuries during operation, and using Auto ovens to replace manual work to reduce the risk of burns during operation. In 2025, the Company was awarded the Ministry of Labor's “Model Enterprise for Sustainable Healthy Workforce” and was recognized by the National Science and Technology Council's Hsinchu Science Park Administration (HSP Administration) as an “Excellent Entity for Occupational Safety and Health Promotion”.

To enhance safety management, we use the audit system to progressively and continuously improve safety management. The Company conducts 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 Safety Committee to review the effectiveness of improvements.

Industrial Safety and Environmental Protection Organizational Chart





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).

Items	Safety and Health Efforts in 2025	SPI Indicator ^{Note 1}
Legal Compliance Identification	Kept up to date with the latest regulations, tracked compliance in all fabs, and issued 15 changes to safety and health regulations.	V
Safety and Health Education	- All VisEra workers have completed hazard notification/education. Training records are digitalized for record-keeping to comply with safety and health regulations and emergency response needs. Those performing hazardous operations have obtained licenses to operate in compliance with relevant laws. - We added 15 professional courses covering chemical hazards for personnel transporting hazardous materials, emergency evacuation and drills, and the selection of explosion-proof electrical equipment. Through professional competence courses, we improved safety and health engineers' professional knowledge, while uploading relevant training materials onto the cloud platform for management. - The “Right to Refuse Unsafe Work” was emphasized during new employee training to ensure the effective implementation of the principle of safety first in the workplace. During working hours, if employees identify any situation posing an imminent risk of danger, they are not only required to report it immediately but are also permitted to withdraw to a safe location without facing disciplinary action. In 2025, there were no disciplinary records related to employees who reported safety hazards and retreated to safety.	V
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 2,945 risk identifications and assessments were carried out^{Note 2}, along with the assessment of 52 internal and external issues, as well as the demands and expectations of 41 items from stakeholders.	V
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 26 suppliers and 38 participants.	V
Safety Management of Change	Completed 89 cases of safety management of change with zero near-miss incidents.	V
Chemical Management	- Chemical source control and hazard identification were implemented, along with operational environment monitoring, chemical exposure and classification management, and the management of chemicals related to Maternal Health Protection. Priority was given to elimination, substitution, or the use of engineering controls and personal protective equipment (PPE) to reduce the risk of chemical exposure to employees. - All new chemicals underwent safety review processes before entering facilities. In 2025, we evaluated the adoption of 34 new chemicals; there were zero near-miss incidents caused by the use of new chemicals, and we did not add any use of Group 1 carcinogens announced by the International Agency for Research on Cancer (IARC). - We also updated the applicability of online chemical education and training courses as part of our annual assessment.	V
Tool Management	Evaluated and introduced 7 new tools with 0 near-miss incidents.	V



Items	Safety and Health Efforts in 2025	SPI Indicator ^{Note 1}
Contractor Management	■ Contractors engaged in a total of 4,171 constructions in the fabs, of which 771 were high-risk operations, which comply with management requirements.	V
	■ Conduct 100% inspections of high-risk construction activities to ensure that contractors strictly follow VisEra’s requirements and the work procedures specified in the Job Safety Analysis (JSA), thereby reducing the occurrence of contractor occupational safety incidents.	
	■ In 2025, the number of working hours for contractors entering/exiting VisEra was 303,360 hours ^{Note 3} , to improve the effectiveness safety and health management, VisEra regularly hosted Communication Meetings for ESH Supervisors of Contractors to commend outstanding contractors, supervisors, and industrial safety personnel.	
	■ VisEra examined the construction management status of contractors and amended the VisEra Contractor ESH Bluebook to help contractors further understand safety and health codes.	
Compliance Audit	■ Internal audits revealed 112 shortcomings, which were corrected within the specified time.	V
Emergency Response	■ In 2025, we <u>introduced an evacuation guide system</u> to strengthen the efficiency and safety of personnel evacuation in the factory area during emergencies (such as fires, earthquakes, or chemical leaks) and established a standardized evacuation guide mechanism. This ensures that when an emergency occurs, personnel can be guided to evacuate rapidly and in an orderly manner along established routes, thus reducing the risk of personal injury.	V

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

- ▶ Completion rate of regulatory and parent company-required occupational health and safety implementation tasks.
- ▶ Number of Safety Management of Change (SMOC) and occupational health and safety management plan proposals.
- ▶ Completion rate of Emergency Response Team (ERT) training.
- ▶ Contractor's self-management.

Passive indicators

- ▶ Number of incidents
- ▶ Number of anomalies
- ▶ Number of incidents and anomalies involving contractors
- ▶ Audit of the parent company
- ▶ External validation deficiencies

Safety Performance Indicators	Rating	Schematic Diagram
SPI ≥ 95	Excellent	
85≤SPI<95	Good	
70≤SPI<85	Warning	
SPI < 70	Alarm	

Statistics of occupational safety and health accidents in past years

The Company also established accident investigation procedures. In the event of an accident involving an employee or contractor (including anomalies or incidents), investigation procedures are activated to identify the cause of the accident. We aim to clarify the reason to ensure that such accidents do not recur. There were no cases of material, severe, or recordable occupational injuries (including occupational diseases) in 2025. However, the Company analyzed and reviewed the 0 case of incidents, 2 cases of anomalies and 3 cases of near-miss incidents involving employees and contractors that occurred in 2025 but did not cause specific damages to review the appropriateness of operational risk assessments and ensure continuous improvements.

Accident Statistics	2021		2022		2023		2024		2025	
	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	0	0	0	0	0	0	0	0	0	0
Total work hours	2,795,757	232,982	2,938,372	430,296	2,960,986	319,360	3,077,653	375,056	2,838,127	303,360
Disabling Injury Frequency rate (FR)	0	0	0	0	0	0	0	0	0	0
Number of accidents	0	0	0	0	2	0	0	0	0	0
Number of anomalies	11	0	8	0	9	0	5	0	2	1
Number of near misses	24	0	5	0	27	0	21	1	9	3

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).

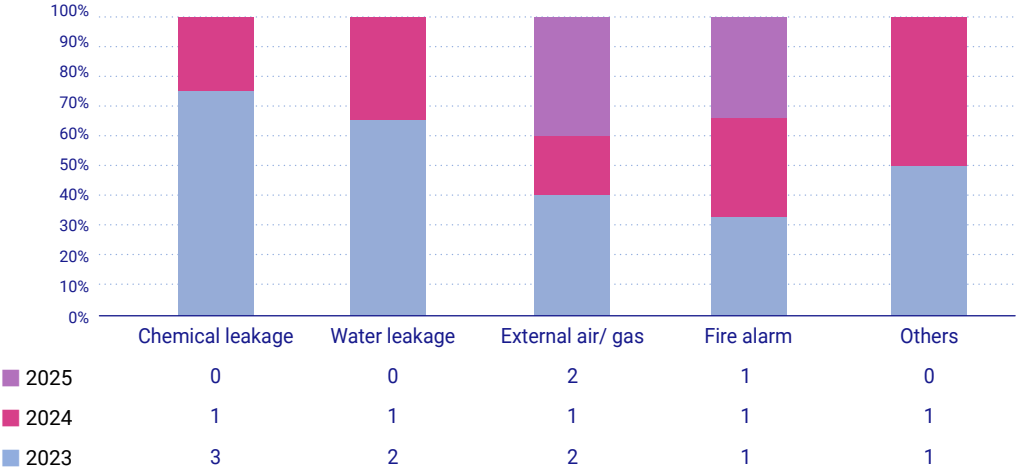
Note 2:Disabling frequency rate = number of disabling cases / total work hours *1,000,000.

Note 3:The disabling injury frequency rate of peers is 0.90. (Information and application platform 2025 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 2021 to 2022 includes Hsinchu site and Zhongli site. The data in 2023 to 2025 includes Hsinchu site, Zhongli site and Longtan site.

Abnormality Category Analysis

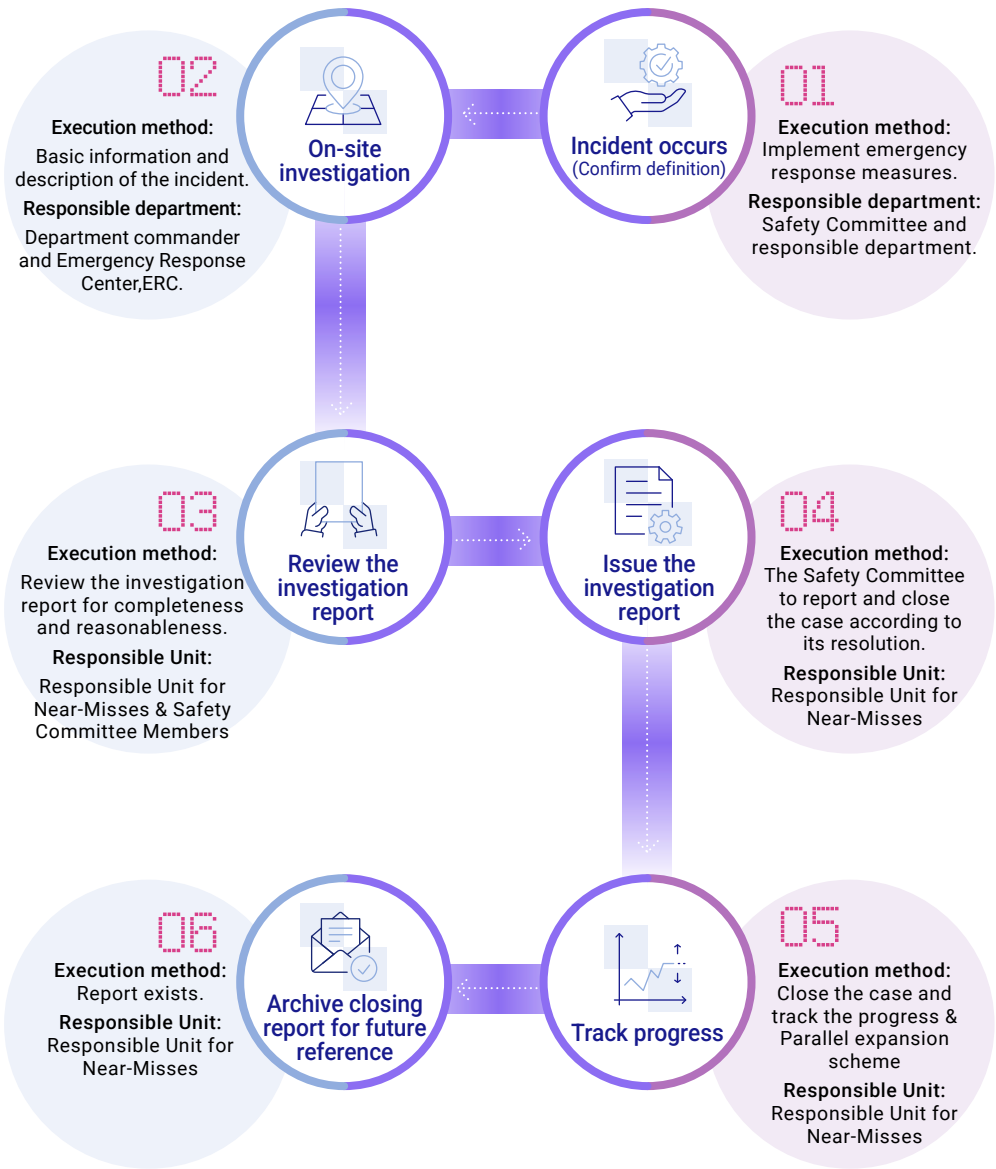


Key Improvement Measures for abnormal events in 2025

The abnormal incidents in 2025 were mainly gas leaks and fire alarms, with patterns mostly attributed to insufficient education and training and poor part quality. The Company has also formulated relevant preventive measures for these abnormal incidents, such as : sharing case studies of various incidents and audit findings to enhance employees' safety awareness; conducting regular audits on maintenance execution to proactively identify and rectify potential issues; and strengthening Job Safety Analysis (JSA) to comprehensively assess hazard risks and implement corresponding protective measures prior to operations.

Type	Description	Improvement measures	Preventive Measures
External air/gas	As for 2 gas warning alarm incidents, the primary causes were insufficient personnel education and training, and aging or damaged parts. Following the gas warning alarms, all emergency response procedures were followed to complete the response flow.	- We re-reviewed the triggers for gas warning alarms and ensured that all relevant operating personnel completed education and training, with incident experiences shared across all plants. - We established a mechanism for replacing parts for cases involving aging or poor-quality components to prevent potential recurrence.	Strengthen risk identification to effectively pinpoint potential issues. Review standard operating procedures to identify any omissions or unreasonable elements within the workflow.
Fire alarm	As for 1 fire warning system activation incident, the primary cause was overheating of a handheld electric leaf blower's lithium battery during charging, which triggered the fire warning system.	We evaluated the installation of dedicated charging cabinets equipped with automatic power-off functions in the event of overheating or smoke detection. We established regulations requiring all types of electric tools to be charged in designated charging areas after the review.	Supervisors strengthened on-site construction checks and work observations to effectively keep abreast of the implementation of work methods.

Near miss incident reports and investigation procedures

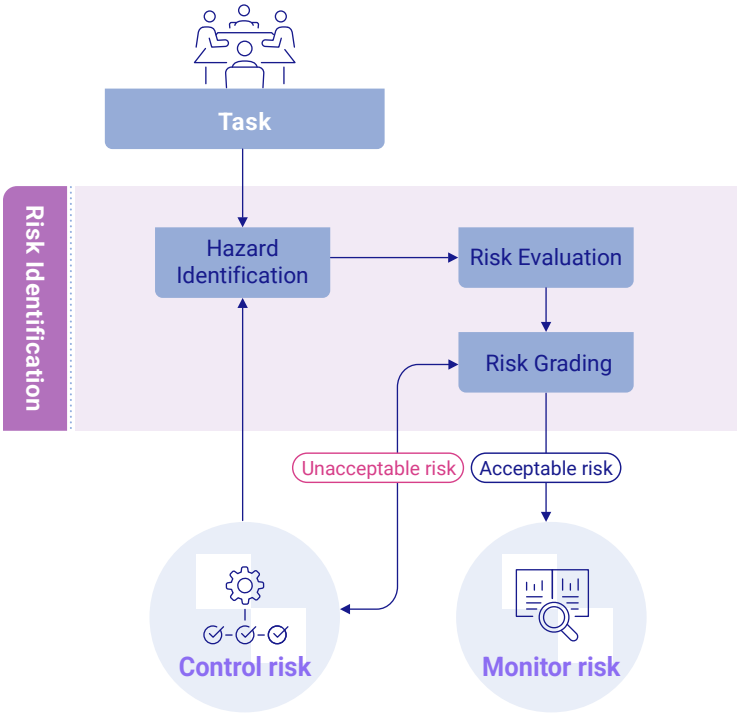


Risk control and opportunities for improvement

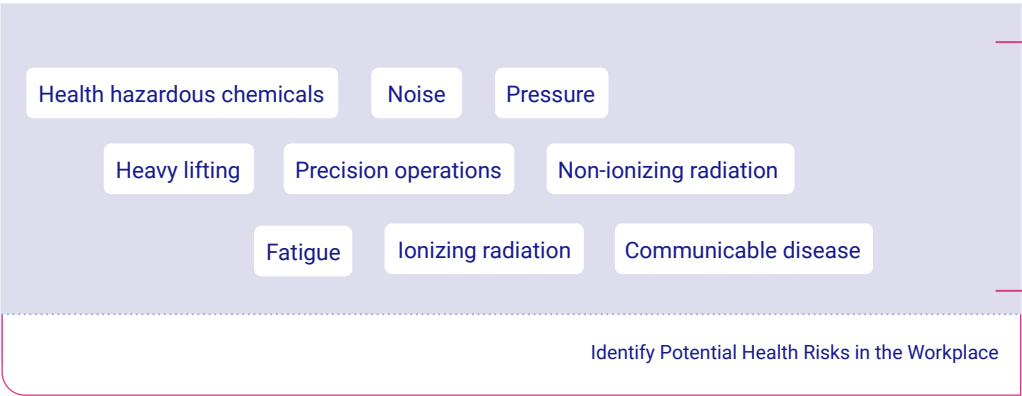
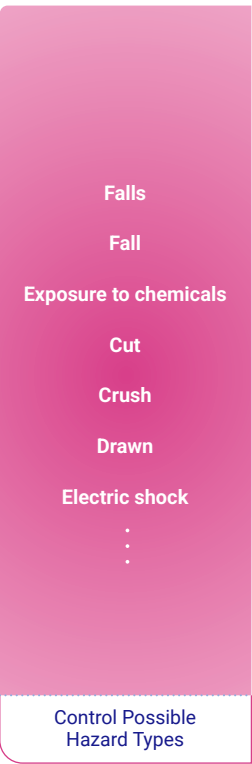
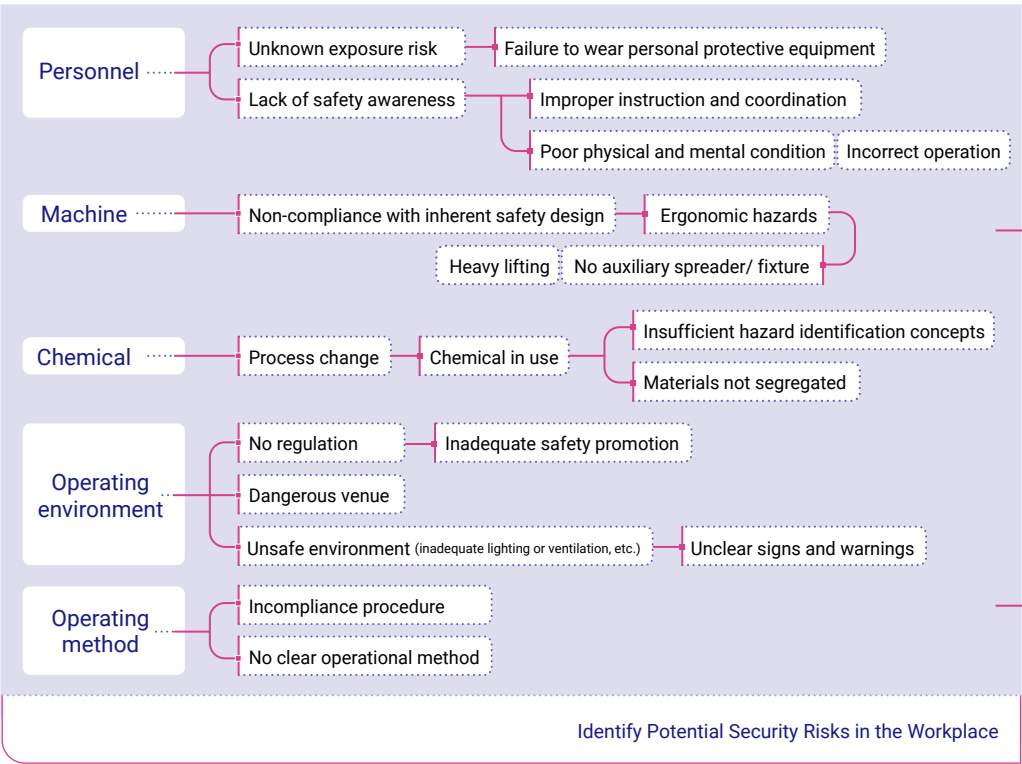
VisEra focuses on global safety and health issues, assesses risks and opportunities, and invites employees or representatives in the Company to participate and provide opinions for building a good workplace environment. We set environmental safety and health factors for consideration and hazard identification 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.

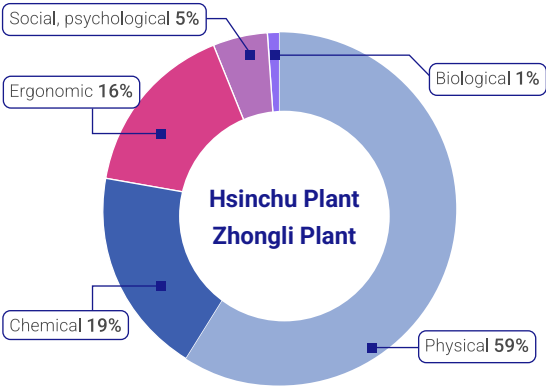


Identify Potential Security Risks in the Workplace

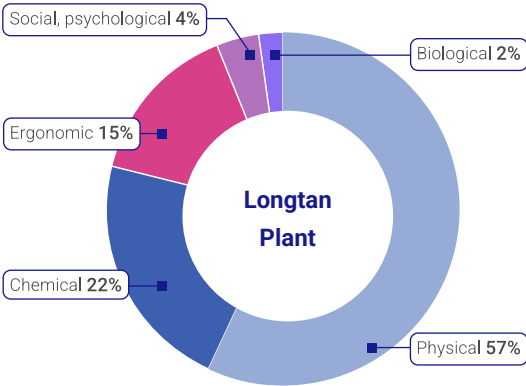


2025 Risk Assessment Results

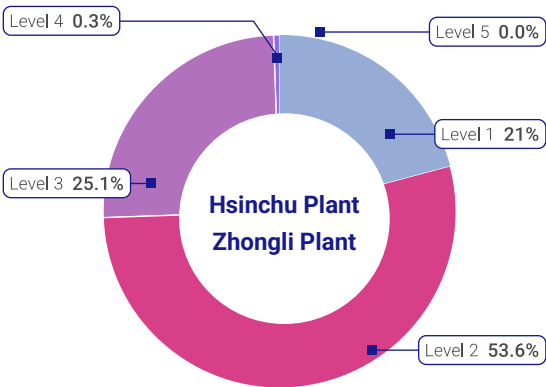
Percentage of hazard classification from identification results



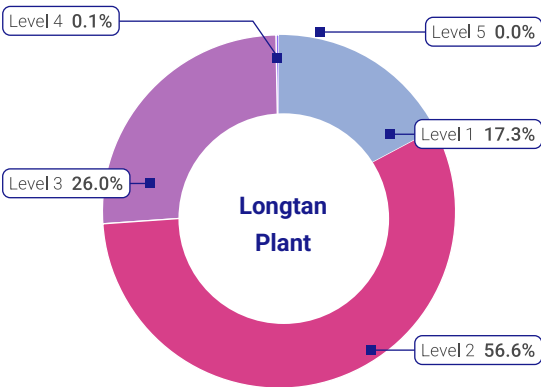
■ Physical ■ Chemical ■ Ergonomic ■ Social, psychological ■ Biological



Percentage of risk levels from identification results



■ Level 1 ■ Level 2 ■ Level 3 ■ Level 4 ■ Level 5



Occupational health and safety risk identification results

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.

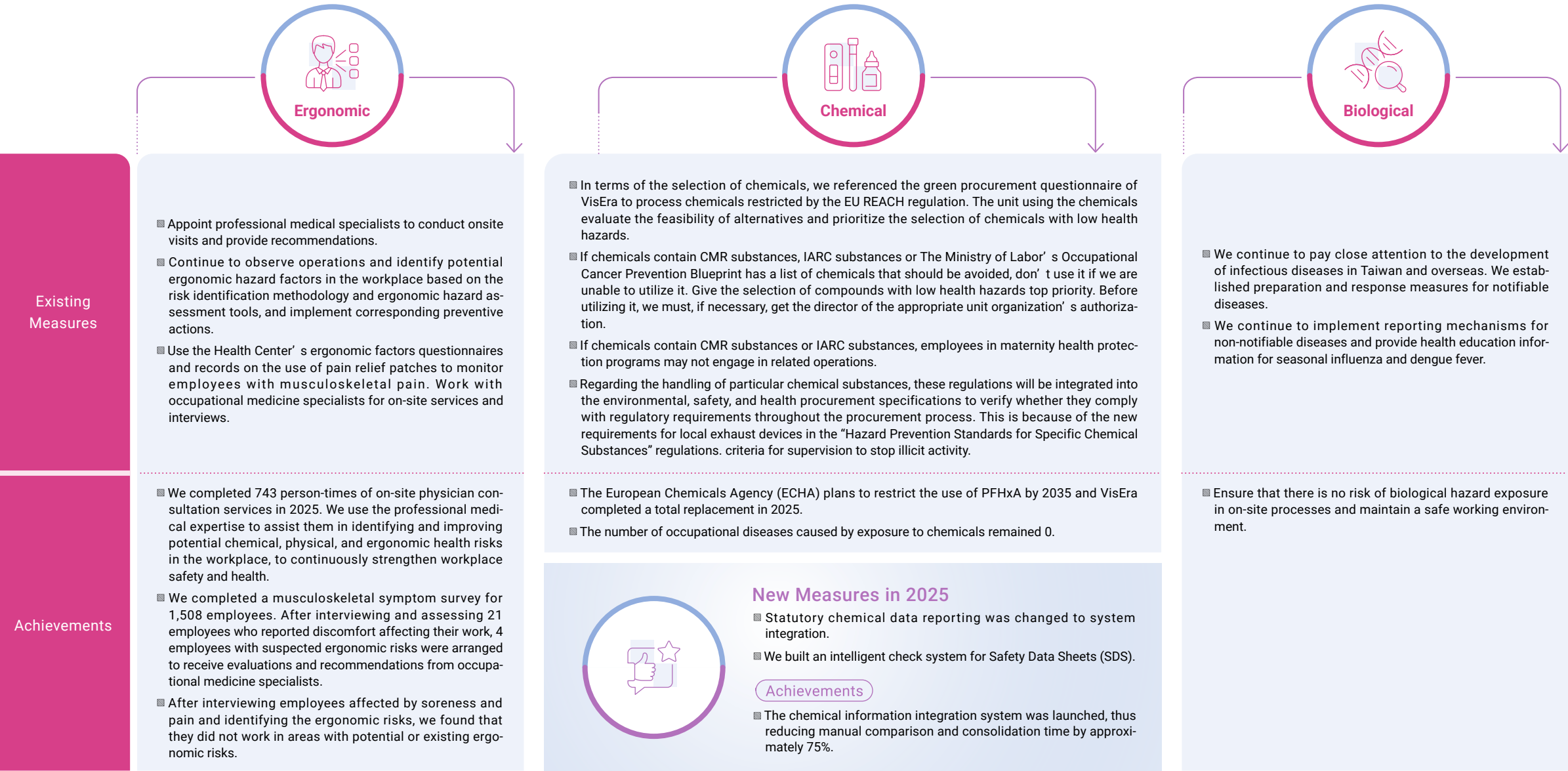
With the identification results consolidated from all units, the "occupational health and safety risk" descriptions for each plant site are shown in Figure 2.

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 Levels and Control Plan

Risk level	Risk control plan	Remarks
5 - Major risks	Risk reduction measures must be taken immediately; operations should not start or continue until risks are reduced.	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





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 relevant education and training. We also conduct 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 2025, we conducted 20 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. In addition, we organized 9 training sessions (basic, advanced, and commander) for the Emergency Response Team in 2025 and four personal protective equipment (PPE) usage tests per 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 2025

Category		Education and Training Courses	Number of activities	Total number of people	Coverage rate
Employees	New Hire	General safety and health training (traffic safety, equipment operation safety training, protective equipment, etc.)	48	208	100%
	For Existing Employees	Hazard communication and section-level ESH education and training (annual refresher training)	58	1083	100%
		ISO 45001/ISO 14001 internal audit training	1	122	100%
		Annual fire safety training	2	1486	100%
		Annual evacuation drill	16	1642	100%
	Emergency Response Team Members	Emergency Response Training	20	984	100%
		Emergency Response Tabletop Exercise	6	80	100%
		Emergency Response Commander Training	3	107	100%
		ERT Drills	4	101	100%
		Annual Emergency Response Drills	32	2466	100%
Contractors	New Hire	Occupational safety and health education and training for new suppliers	8	29	100%
	Existing Suppliers	Contractor safety and health training	62	3749	100%
		Environmental, safety and health procurement and change management education and training	1	38	100%

Note: High-risk operation contractors are only permitted to undertake contracting work for VisEra after they complete training provided by or 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

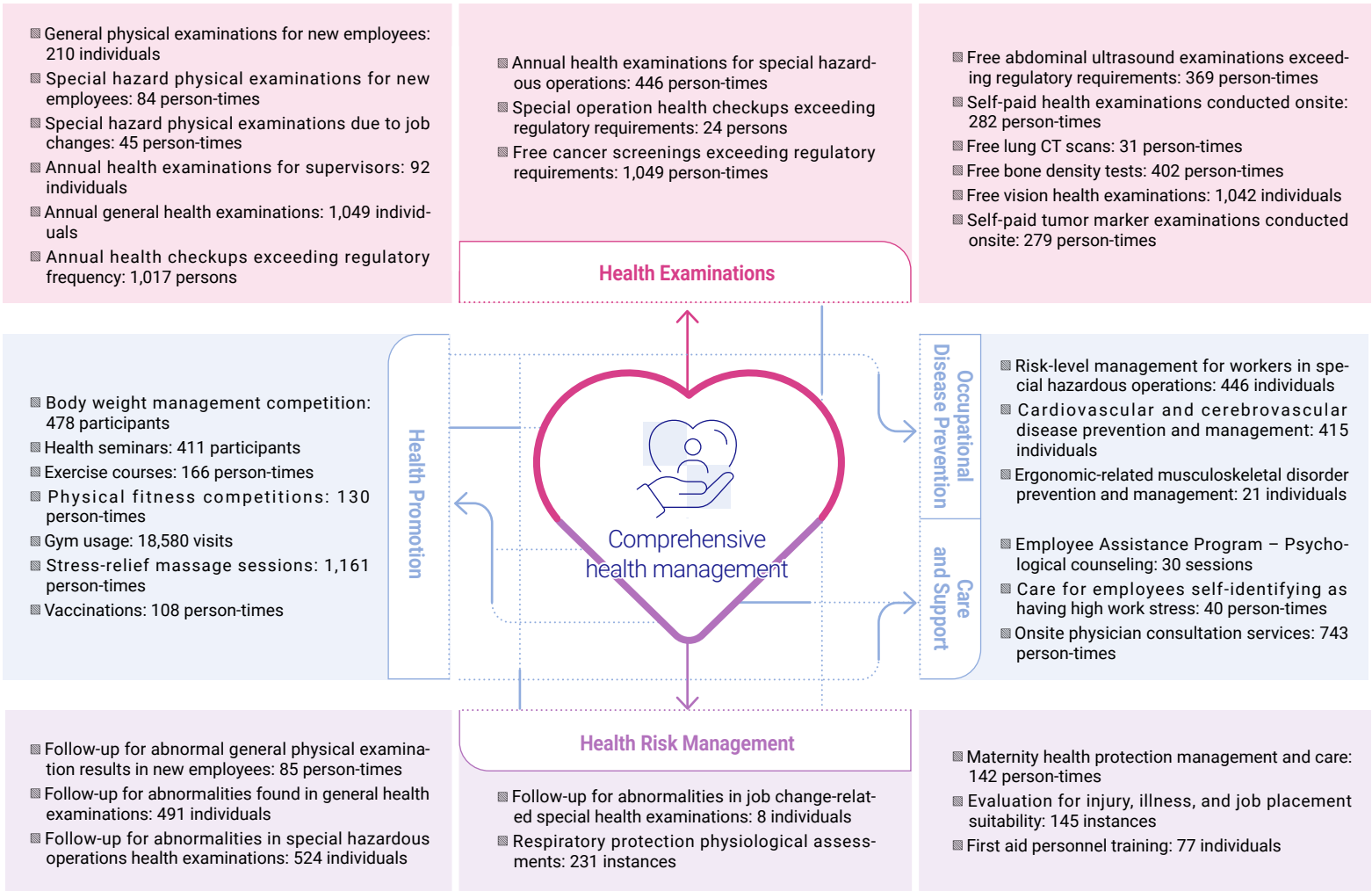
VisEra adheres to the core value of "Putting People First" and is committed to ensuring the safety and health of its employees. We allocate resources and manpower to create a safe and hygienic work environment, implementing measures such as health risk assessments and environmental monitoring to prevent 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

Health Hazard Assessment Items	Monitoring Mechanisms	Mitigation Measures
Workplace Environmental Monitoring (including clean rooms)	Conduct every six months.	- Monitoring results are disclosed on the Company's internal website. - 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.	Based on identification results, relevant units are required to propose improvement and control measures.
Special operation personnel (nickel, indium, and lead operations)	- Utilize a license management system to document and track the number of workers involved in operations. - Nickel and precision operations are controlled 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, three nurses are stationed, and one occupational medicine physician and two general physicians are scheduled for on-site consultations each month (3 hours/session). At the Longtan plant, one nurse is stationed, with three annual visits by an occupational medicine physician (3 hours/session) and three annual visits by a general physician (2 hours/session). Services provided and participation in 2025 were as follows:





VisEra was awarded the 2025 “Model Enterprise for Sustainable Healthy Workforce” by the Ministry of Labor’s Occupational Safety and Health Administration and was recognized as an outstanding enterprise in the Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports in 2025.



6.4.3 Work with Contractor Partners to Create an Inclusive Workplace

VisEra actively communicates and cooperates with customers, suppliers, and contractors 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, and academia 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 held an environmental safety and health procurement management workshop in 2025. It attracted 38 participants from 26 suppliers. It focused 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 provides the experience sharing and the knowledge discussion platform to promote the learning and corporation with the partner of supply chain each other and strengthen the culture of the occupational health in supply chain.

VisEra was also invited to participate in the 2025 Smart Occupational Safety and Disaster Prevention and Workplace Resilience Seminar hosted by the Ministry of Labor's Occupational Safety and Health Administration to share safety and health knowledge and experience, aiming to continue fulfilling the commitment to the "Safety and Health Policy" through experience exchange.

VisEra was invited to participate in the 2025 Smart Occupational Safety and Disaster Prevention and Workplace Resilience Seminar to share its occupational health performance and practical experience.



Enhancement of assistance for contractors

We actively urge high-risk operation contractors to obtain ISO 45001 Occupational Health and Safety Management System certification. In 2025, all 10 high-risk operation contractors entering the plant possessed this certification (approximately 100%). High-risk operations within the plant cannot be performed until the contractors obtain the management system certification. For other construction projects, we continue to review and confirm the feasibility of Job Safety Analysis (JSA) through site surveys and pre-construction meetings to ensure that contractors possess sufficient safety and health execution capabilities to complete various contracted operations on time and with quality under the priority of safety.

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 2025, we conducted a total of 16 supplier/contractor audits and identified a 42 deficiencies and recommendations during the audits. There were 37 items related to safety and health, 3 items related to fire safety, and 2 items related to environmental protection, and the completion rate of corrections for deficiencies was 95.2%, and continued monitoring will be carried out until the improvement reaches 100% completion.

Contractor training

Each year, VisEra conducts hazard notification education and training for new contractors on legal regulations; in 2025, 8 sessions were held, totaling 29 person-times. 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, will not be able to apply for permission for related construction projects, and shall be strictly prohibited from entering the plant site.

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. In 2025, comprehensive training was provided to vendors' occupational safety personnel, who received a "VisEra Occupational Safety Green Card" upon passing the training.

Item name	Investment cost
Safety and health instructor resources	257 People/hour
Contractor safety and health access control management fees	NT\$ 653,990

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 VisEra to work together and ensure safety in construction. The Company records all high-risk construction inspection results and identified deficiencies in an electronic system to effectively monitor construction safety issues in the plants. We also implement 100% inspection of high-risk operations so that the Company did not have any occupational accident in 771 high-risk operations and 303,360 hours of contractor operations in the plant in 2025 and also achieve 0 occupational damage.

Recognizing that high-risk operations, which could cause major casualties, electric shocks, fires, or hazardous gas/chemical leaks, or potentially cause system shutdowns and production interruptions, require strict control, we, in addition to requiring prior work permit application, regulate 14 types of dangerous operations (piping, roof work, busbar switchboard installation, confined space, dangerous machinery, scaffolding assembly/dismantling at heights of above 5 meters, pyrophoric substance LDS cylinder replacement, ceiling (including mezzanine) work, wall demolition, hot work, fire detector isolation, fire system interruption, organic solvent work, and opening operations of energized electrical panels at 208V or higher). Supervisors and operators must pass skills certification (obtaining statutory licenses or a "Red Card") to be eligible to work in the plant.

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.

VisEra'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 OHS Planning

VisEra has formulated future improvement strategies across five core dimensions, striving to collaborate with employees and contractors to achieve a more sustainable workplace.

Strengthening Chemical Source Management and Promoting the Hazardous Material Substitution Plan	Referring to VisEra's Green Procurement Questionnaire, we prioritize the selection of chemicals with low health hazards and evaluate the feasibility of substituting REACH-restricted substances. ■ In 2025, the substitution of PFHxA was fully completed, proactively complying with the ECHA 2035 regulatory requirements ahead of schedule. ■ For the introduction of new chemical substances involving IARC Group 1, CMR Category 1, or substances of concern listed in the Occupational Cancer Prevention Blueprint, we adopt the principle of "avoidance wherever possible." When usage is strictly necessary, approval from the relevant departmental managers must be obtained.
Conducting Regular Operational Observations to Identify EHS Improvement Opportunities	■ Monthly operational observations are conducted for high-risk operations to ensure the strict implementation of operational standards and to identify EHS improvement opportunities. ■ In 2025, a total of 20 operational observations were executed, discovering 21 hidden hazards (11 physical, 9 chemical, and 1 ergonomic), all of which have been fully rectified.
Application of AI Technology in Occupational Health and Safety (OHS) Management	■ Focusing on innovative AI technologies and strengthening technological applications to explore further possibilities in OHS management.
Continuous Implementation of Contractor On-site Audits	■ Conduct 100% on-site inspections for high-risk operations to ensure contractors strictly follow VisEra's requirements and the operational steps listed in the Job Safety Analysis (JSA), thereby minimizing contractor safety incidents.
Enhancing Training for the Emergency Response Team (ERT)	■ In 2025, the "Evacuation Warden" mechanism was introduced to establish standardized evacuation procedures and guidance protocols. This enhances the efficiency and safety of personnel evacuation during emergencies, thereby minimizing the risk of personal injury.

Focus Case

Introduction of the Evacuation Guide Mechanism

We introduced an evacuation guide system to strengthen the efficiency and safety of personnel evacuation in the factory area during emergencies (such as fires, earthquakes, or chemical leaks) and established a standardized evacuation guide mechanism. This ensures that when an emergency occurs, personnel can be guided to evacuate rapidly and in an orderly manner along established routes, thus reducing the risk of personal injury. This mechanism includes configuration principles for evacuation guides, assistance tasks, education and training, required equipment, and activation timing. The 2025 full-plant evacuation drill was completed, with evacuation guides participating throughout the guidance process. During the drill, evacuation guides followed procedures accurately, with clear guidance routes and good order. This effectively improved colleagues' familiarity with evacuation processes and emergency response efficiency, thus strengthening the overall effectiveness of plant safety management.

