

9.4 SASB Standards Index

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

Topic	Code	Metric	Category	Measurement Unit	Report Content Description
Greenhouse Gas Emissions	TC-SC-110a.1	① Gross global Scope 1 emissions and	Quantitative	Metric tons (t) CO ₂ e	6,527 metric tons(t) of CO ₂ e
		② amount of total emissions from perfluorinated compounds			0 metric tons(t) of CO ₂ e
	TC-SC-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	Not applicable.	Please refer to “Climate Strategy and Greenhouse Gas / Greenhouse Gas Management” for details.
Energy Management in Manufacturing	TC-SC-130a.1	① Total energy consumption	Quantitative	Gigajoules (GJ), Percentage (%)	414,851.6 GJ
		② Percentage grid electricity and			55.81%
		③ Percentage renewable			31.76%
Water Management	TC-SC-140a.1	① Total water withdrawal	Quantitative	Thousand cubic metres (1000 m³) Percentage (%)	379.43 (1000 m³)
		② Total water consumed			156.14 (1000 m³)
		③ Percentage of each in regions with High or Extremely High Baseline Water Stress			According to the Water Risk Filter developed by the World Resources Institute (WRI), VisEra plants are not located in areas with high water stress.
Waste Management	TC-SC-150a.1	① Hazardous waste from manufacturing	Quantitative	Metric tons (t), Percentage (%)	Hazardous waste from manufacturing 1,998t
		② Percentage of recycling			Percentage recycled 98.75%

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Workforce Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	Not applicable.	Please refer to “Occupational Safety and Health / Build a Human-Centric Safe Workplace” for details.
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	Presentation currency	There were no such litigation or monetary losses. Please refer to “Occupational Safety and Health” for details.
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that require a work visa	Quantitative	Percentage (%)	16.6%
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	0%
	TC-SC-410a.2	Processor energy efficiency (4) at a system-level for: ① servers, ② desktops and ③ laptops	Quantitative	-	VisEra is not a producer of final products and the corresponding contents are not applicable.
Materials Sourcing	TC-SC -440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Not applicable.	Please refer to “Sustainable Supply Chain Management” for details.
Intellectual Property Protection & Competitive Behaviour	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantitative	Presentation currency	In 2025, there were no violations of relevant regulations, and the total loss incurred was NT\$0.

Activity Metric					
-	TC-SC-000.A	Total production	Quantitative	8” wafer equivalent(Eqv. 8”)	Image Sensors 1,849,000 (8” wafer equivalent - layer) Micro-Optical Components 147,000
	TC-SC-000.B	Percentage of production from owned facilities	Quantitative	Percentage (%)	Self-production rate 99.9%