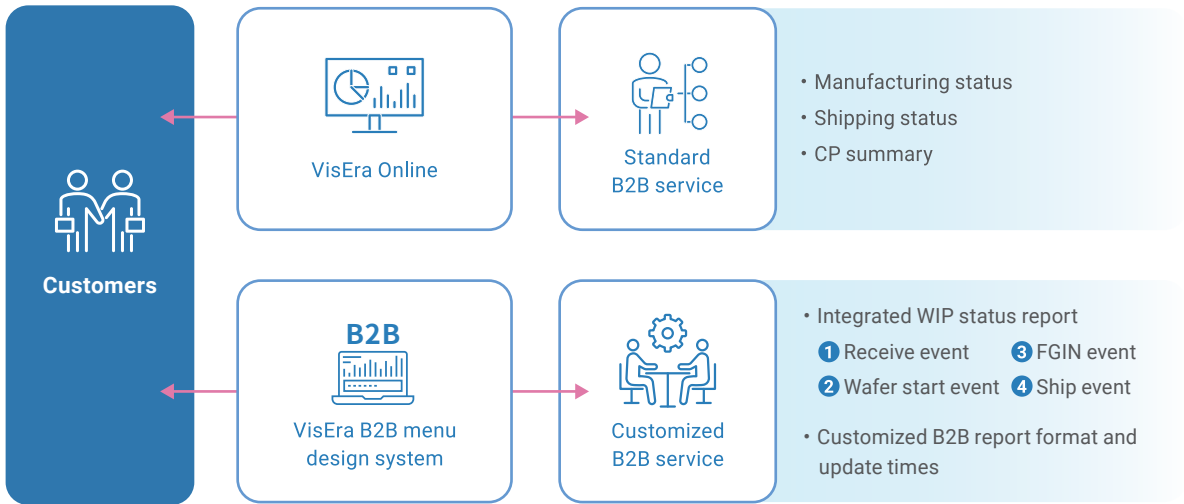


3.3 Customer Service and Management

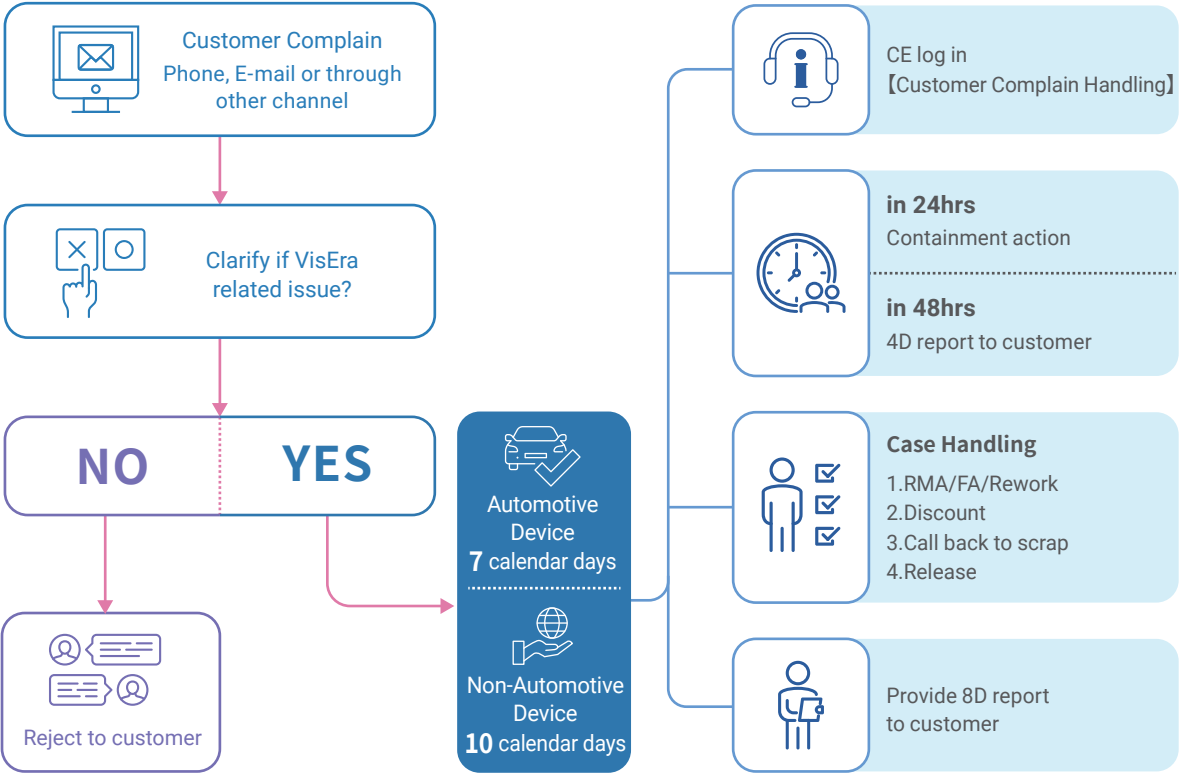
As our customer base grows and their B2B customization requirements increase, we are often constrained by limited IT manpower resources, resulting in extended development schedules when many customers issue requests at the same time. To shorten customer's wait time and increase customer satisfaction,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

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



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

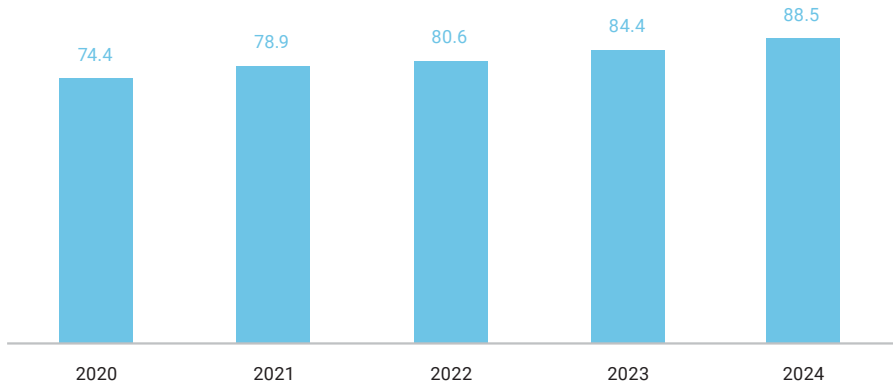
In terms of the procedures for processing customer complaints, we adopted the Eight Disciplines Problem Solving (8D) (i.e., a team-oriented problem-solving approach) in which a dedicated customer complaint handling unit receives related feedback and immediately registers it in the system for case management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



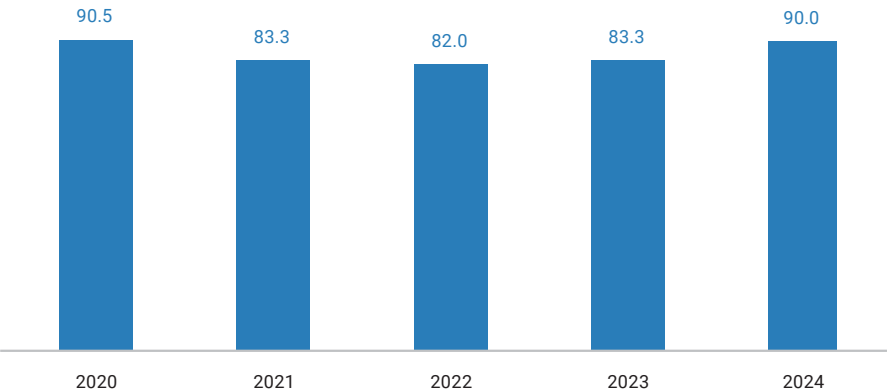


VisEra conducts quarterly business technology review meetings with customers to provide products and services of the highest quality and to ensure that customers' needs are fully understood and provided with support. We also conduct annual customer satisfaction surveys of the top ten customers. As of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

Customer satisfaction survey results in the last 5 years



Customer quarterly business review scores in the last 5 years





Role in Sustainability - Responsible Procurement

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

4.1 Sustainable Supply Chain

100%

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

6 consecutive years

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

62%

Percentage of local procurement of raw materials



Sustainable Supply Chain

Sustainable Supply Chain Management

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

Local Procurement and Green Procurement

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

Conflict Minerals Management

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

Target Setting



Signature of the VisEra Supplier Code of Conduct.



100% of tier 1 suppliers complete the Sustainability Management Self-Assessment Questionnaire



Decentralize procurement and increase the proportion of local raw material procurement



Suppliers perform responsible mineral due diligence and use of compliant minerals

Results in 2024

2025 Target

2027 Target

2030 Target

✓ Completion rate 100%
Target Completion rate 100%

Completion rate 100%

Completion rate 100%

Completion rate 100%

✓ Completion rate 100%
Target Completion rate 100%

Completion rate 100%

Completion rate 100%

Completion rate 100%

↑ Sourced 62% of indirect raw materials locally
Target 60%

Sourced 60% of indirect raw materials locally

Sourced 63% of indirect raw materials locally

Sourced 65% of indirect raw materials locally

✓ Supplier due diligence on responsible mineral sourcing: 100%
Target 100% of the minerals used are sourced responsibly

100% responsible mineral sourcing

100% responsible mineral sourcing

100% responsible mineral sourcing

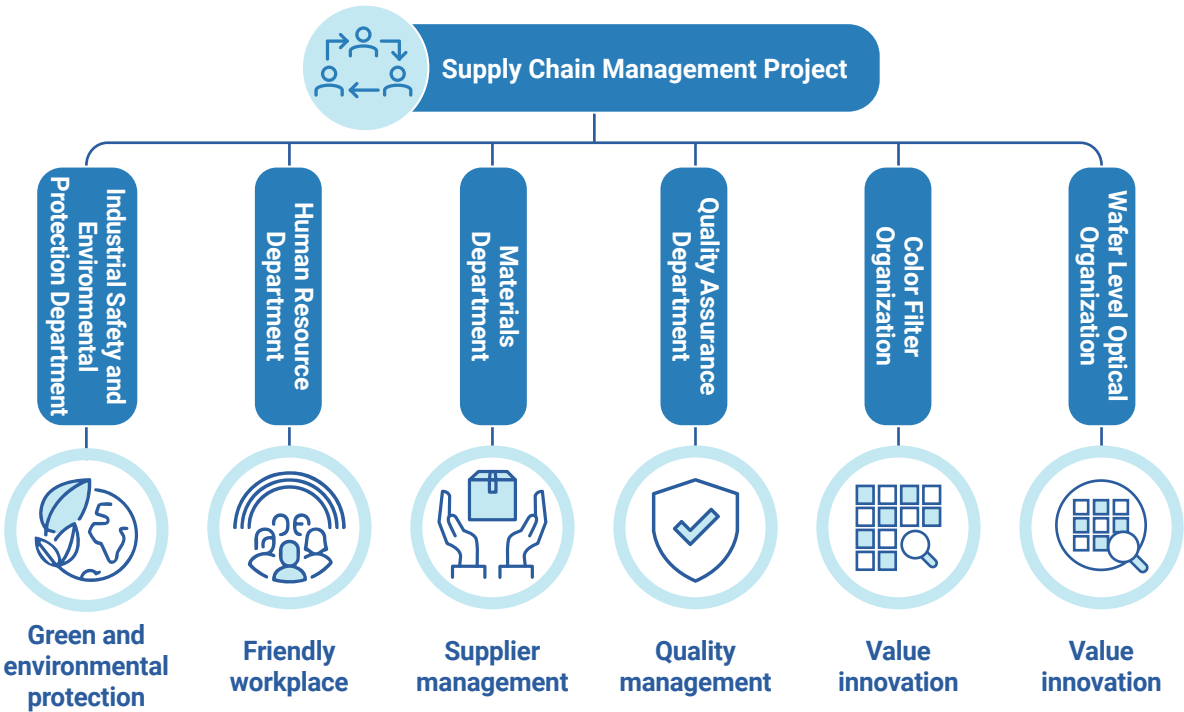
↑ Exceeded ✓ Achieved — Missed Target

4.1 Sustainable Supply Chain

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

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

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



4.1.1 Sustainable Supply Chain Management

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

Supplier rating	Definitions	Number of Companies	Management Measures
Tier 1 suppliers	Those with direct trans- actions that exceed NT\$1 million.	251	<ul style="list-style-type: none">• Signature of the VisEra Supplier Code of Conduct.• Encourage tier 1 suppliers to request their upstream suppliers, contractors, and service providers to implement management in accordance with these standards.
Critical suppliers	Those suppliers that meet criteria for the top 80% of annual procurement expenditures or irreplace- able products or services, and being labor-intensive contracting firms that the RBA focuses on	94	<ul style="list-style-type: none">• Signature of the VisEra Supplier Code of Conduct.• Encourage critical suppliers to request their upstream suppliers, contractors, and service providers to implement management in accordance with these standard.• Signature of the CSR Letter (suppliers of direct materials and contractors).• Regular evaluations and audits (suppliers of direct materials and contractors).• Implementation of the sustainability self-assessment questionnaire, and based on the questionnaire results and discussions with relevant units, formulate the audit list of suppliers for the current year.• For suppliers identified as key or highly concerning based on sustainability risk assessments, audits and guidance implementation must be decided upon by the Supplier Review Meeting.

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

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

Supplier Management Item



New Supplier Assessment



Implementation Methods

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



Achievements

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



Supplier Evaluation



Implementation Methods

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



Achievements

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



Continuous Improvement Management



Implementation Methods

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



Achievements

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

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




Supplier Communication Platform



Implementation Methods

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



Achievements

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



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

Spotlight

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



Supplier ESH Training

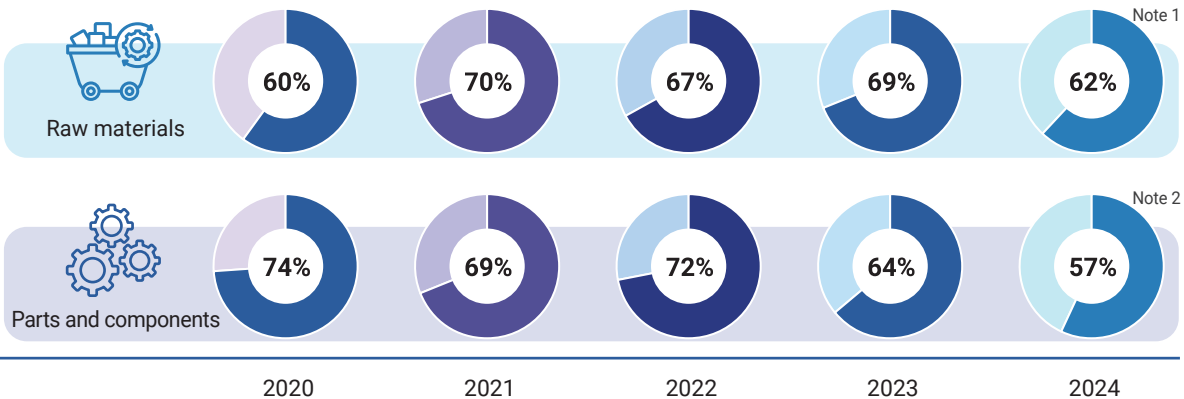


Supplier RBA Training

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

4.1.2 Local Procurement and Green Procurement

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



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

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

4.1.3 Conflict Minerals Management

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

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

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

